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METHODICAL INSTRUMENTATION OF ESTIMATION OF EFFICIENCY OF IMPLEMENTATION OF THE STRATEGY OF THE FINANCIAL SECURITY OF THE ENTERPRISE

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Annotation. *Modern enterprises operate in such adverse conditions as: the instability of the political and economic situation, the volatility of the environment, the annexationist impact on the immediate environment, which leads to negative results of their activities, and therefore the study of the financial security of the enterprise is in the forefront.*

The purpose of the work is to form a methodical tool for evaluating the effectiveness of the strategy of financial security of the enterprise.

Keywords: *strategy, financial safety, enterprise, methodical toolkit, economic effect, resource effect, social effect.*

The unstable level of effectiveness of the financial security management system is the cause of crisis phenomena, their focus on combating the negative effects of factors of the external and internal environment, and not on the prevention and timely neutralization of potential risks and threats. An effective tool for solving this problem is a well-founded, targeted financial security strategy, with its implementation of great importance its economic efficiency. To ensure the high efficiency of the financial security strategy, it is necessary to assess the impact of the implementation and development of the strategy on the financial performance of the enterprise.

The key to determining the effectiveness of a company's financial security strategy is economic, resource and social effects. The economic effect involves a system of indicators that reflect the ratio of results and costs to ensure the financial security of the enterprise. Resource effect from the implementation of the company's financial security strategy is to change the volume of material, technical, investment, labor, energy-saving resources. The social effect is the defined contribution of the strategy implementation to the social responsibility of the

enterprise, the development of its corporate governance, as well as to improve the lives of employees of the enterprise.

The effect of applying innovations at the level of a particular enterprise will always be measured by economic indicators, in particular, by the volume of increase in profits generated by saving from lowering the cost and increasing revenue from growth in sales volume, etc. Between all the components of the overall effect of the implementation of the strategy of financial security, the relationship is presented.

In the study of the overall effect of the implementation of the strategy of financial security of an enterprise, account should be taken of the implementation of such criteria as external coherence of the strategy — involves determining the level of coherence of the strategy of financial security management with the corporate strategy; internal balance of strategy — involves determining the level of development of resources for the financial activity of the enterprise; financial structure and competencies of the enterprise for the implementation of financial activities; effectiveness of the strategy — involves the study of the level of overall economic efficiency.

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