

ACTUALITY OF THE FINANCIAL SECURITY OF BUSINESS ENTITIES OF UKRAINE UNDER IN THE WAR AND POST-WAR PERIOD

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DOI: 10.32342/2074-5354-2024-1-60-9

Keywords: *financial security of business entities, financial resources, threats, financial stability, financial sustainability, war, post-war period*

JEL classification: *G30, H56, P43*

The article presents a scientific-expert and sociological assessment of the financial security of business entities of Ukraine in wartime and postwar times. The process of managing the financial security of business entities in the system of ensuring their financial stability was considered and the level of instability of the external environment of business entities in war conditions was assessed. Economic instability, the spread of crisis phenomena, and geopolitical conflicts pose a real threat to the financial security of all business entities. Today, the state sovereignty and financial security of the state as a whole, the fullness of the state budget, the creation of a reliable material and technical base, and jobs depend on Ukrainian enterprises and their stable operation. Security of the enterprise and development of the so-called “immunity” to threats, both external and internal, is one of the main tasks of the financial security management system of business entities. Assessing or predicting the financial security of business entities under martial law is a significant difficulty since the military situation creates force majeure circumstances that can lead not only to a reduction in the volume of the enterprise activities but also to a possible complete stop or even to an irretrievable loss of property or resources. We came to the conclusion that martial law, being one of the main reasons of enterprise instability, is the greatest danger to an enterprise and can lead to the destruction of its potential (industrial, technological, scientific, technical, and personnel) as the main factor in the life of an enterprise. New challenges require sound financial management and quick responses – adjusting business models, strengthening financial security to continue functioning in the market, etc.

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Одержано 16.09.2023.