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THEORETICAL AND METHODOLOGICAL PRINCIPLES OF ENSURING THE FINANCIAL SECURITY OF SUBJECTS OF THE AGRO-FOOD MARKET OF UKRAINE

Financial instability, economic contradictions and objectively inevitable transformational processes in Ukraine during the martial law require an in-depth study of the financial security of the subjects of the agro-food market, whose deterministic level of financial condition does not ensure stable protection against threats from the external environment. Accordingly, the financial philosophy of stabilizing the development of agro-food market subjects requires a review of the theoretical and methodological priorities of ensuring their financial security in the postconflict period in order to strengthen the national, food and environmental security of the state. It is natural that during a military conflict in the country, when financial opportunities and the strengthening of a stable financial condition are leveled, external risk factors disrupt the normal functioning of the process of reproduction of financial resources of subjects of the agro-food market and lead to the emergence of threats regarding the failure to achieve positive results, the use of own capital, violations amortization policy, as well as communicative management of the structure of financial flows, financial reserves and measures for the rational distribution of profit between assets. In this aspect, the lack of techniques for normalizing subsystems of financial security does not allow generating a sufficient amount of financial resources and ensuring the restoration of important economic and financial relationships [4].

During the formation of the laws of natural connection between the components of the financial security of subjects of the agro-food market, the material basis of their financial potential is singled out in the form of a system that consists of a finite number of elements and has clearly defined properties of financial resources. However, the interrelated and mutually determined specific features of the systemic factors of financial security, during significant external environmental threats, do not fully illuminate the transformational trends in the agro-food sector of the country's economy, but are formed on the basis of the natural principles of strengthening individual elements of the financial system and individual levels of intersectoral relationships. They use only multifactorial processes to reproduce the stable financial condition of economic entities during the predicted pressure of the external environment [1]. At the same time, it should be noted that the theoretical understanding of the paradigm of ensuring the financial security of the subjects of the agro-food market is conditioned by the dialectic of financial relations, which are in the plane of researching the development of the potential of their financial capacity, under the influence of the urbanized space of the digital ecosystem, a comprehensive analysis of equalization regional asymmetry, and smoothing parameters disproportions in the development of the state's financial policy [2].

Within the framework of the financial policy of the state, the new definition of financial security of agro-food market entities distinguishes a set of measures for financial diagnosis and forecasting of crisis phenomena, financial levers and methods of ensuring financial stability, the efficiency of economic activity, as well as the assessment of their implementation according to such factors as: occurrence shortage of financial resources within rural areas, under-financing of needs in the field of material production, significant debts and problems with their servicing, growth in interest rates for the use of soft loans, reduction in the volume of long-term bank lending, growth in inflation, sharp changes in the national currency exchange rate, outflow of financial assets abroad [2].

Ensuring the financial security of subjects of the agro-food market in Ukraine is due to the rapid influence of foreign capital on the pace of implementation of important state programs in the agrarian sector of the economy, the displacement of domestic products from the international market (which is almost done), obtaining unlimited access to the country's resources, imposing contracts for the supply of morally outdated and ecologically harmful productions and technologies... All these factors have a negative impact on the level of the country's GDP, on the state of security of the financial system of the subjects of the agro-food market and the economy of Ukraine as a whole, requiring corrections to be made in the organization of the country's financial security system, also in Ukrainian legislation [5].

During the period of martial law in Ukraine, the leading role of financial resources and the possibility of their involvement by subjects of the agro-food market to overcome losses due to the consequences of the military conflict is determined by restoring their financial potential, implementing anti-crisis measures and with the help of financial institutions, active use of the digital ecosystem for prevention and protection of financial transactions from cyberattacks of various levels and ensuring transparency of payments in the electronic payment system during and after the end of martial law. Therefore, the creation of a digital ecosystem through the development of a single digital environment is a necessary component of ensuring the financial security of agro-food market entities to support their effective activities. The digital ecosystem encompasses regulation, standards, information infrastructure, human resources and information security; development of data protection systems in electronic information systems and combating cybercrimes. It is characterized by self-organization, scalability and stability, orientation towards the performance of such main tasks as capital management and change management. The first solves the issue of facilitating access to investment capital, the second determines the improvement of investment efficiency due to the multifactorial assessment of the investment project, digitalization transformation of business models, of consulting technologies, reduction of transaction costs, uncertainty and risks, changes in the way of thinking, implementation of behavioral technologies, etc. Within the framework of the ecosystem, a network

organizational-management and partnership structure is created, where the subjects of the agro-food market are among the first [3].

The main idea of the working hypothesis to ensure the financial security of the subjects of the agro-food market consists in the accumulation of their financial potential, as a modified generation of financial resources that form the present value of the sources of its filling through the integrated structure of the digital ecosystem, which includes institutions of financial credit and investment support. The orientation of the subjects of the agro-food market to the highest level of profitability (profitability) from an economic point of view is fully justified, since the future value of own financial resources will be higher than the weighted average value of financing sources. Development of investment programs to ensure it is the most rational approach to attracting funding sources. The implementation of such an approach presupposes, first of all, the availability of opportunities for product and regional diversification of production, as well as the existence of other financing alternatives for the branches of the agro-food sector of the economy [6]. Therefore, in order to maintain the optimal combination of financing sources and methods, it is important to take into account changes in the market value of the subjects of the agro-food market in a timely manner. This is one of the main tasks of the financial potential in the direction of ensuring the financial security of the subjects of the agro-food market.

Thus, when solving the problem of financial security of subjects of the agro-food market at the expense of state investment projects (programs), one should take into account various possible options for the structure of funding sources necessary for their implementation. At the same time, the evaluation of the financial and credit support of the subjects of the agro-food market should be carried out in two directions. The first direction of research represents the assessment of external conditions of their functioning in the context of monitoring the state of financial stability and the emergence of risks in the digital ecosystem. The second direction of the research allows to evaluate the branch and regional aspects of the activities of the subjects of the agro-food market, using the defined criteria, parameters and indicators of a stable level of financial security at the

macro-, meso- and local level with the development of anti-crisis development programs, namely: determining the forecast parameters of the profitable activities of subjects of the agro-food market with the perspective of their development; identification of risks; assessment of the compliance of financial and credit provision of agro-food market industries with the needs of enterprises in these industries; assessment of financial stability trends; forecasting the financial stability crisis scenario; harmonization of priorities of agro-food market subjects in public-private partnership; modeling of the results of the effective use of financial resources, with the selection of protective tools and measures for the organization of their rational use, which are reinforced by the high dynamism of financial relations, the constant generation in this process of a digital ecosystem that ensures the safety of the movement of financial resources under the condition of the predicted nature of the occurrence of risk.

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