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# STRATEGIC DIRECTIONS FOR INNOVATIVE DEVELOPMENT OF ENTERPRISE FINANCIAL-ECONOMIC SECURITY SYSTEMS BASED ON DIGITAL TECHNOLOGIES

## ABSTRACT

A strategic approach has always been characterized by instability due to constant changes in the dynamics of the external environment in which modern enterprises operate. The intensification of directions for innovative development changes over time and depends on the current conditions of the enterprise's functioning. Digital technologies have transformed the situation, but the problem is whether they remain relevant over a prolonged period. Thus, the article aims to identify the current strategic directions for the innovative development of enterprise financial-economic security systems based on digital technologies. However, to highlight what is currently relevant, it is necessary to evaluate changes in their intensification over recent years to determine whether what worked several years ago can still yield proper results today. This will constitute the main scientific task. The research object is the financial-economic security of such open socio-economic systems as enterprises. The article identifies key strategic directions for the innovative development of enterprise financial-economic security systems in the IT sector, which are highly active in applying digital technologies. Comparing them through a method of comparisons by advantages, we determined the intensification over a specific period of more than five years, as this pertains to a strategic approach. IT and security experts were involved, and their opinions were processed through the Delphi method. As a result, despite minor fluctuations, the intensification of the strategic directions we identified has not changed significantly; therefore, they remain relevant today for enterprises in the IT sector. Given the existing restrictions in conditions of martial law, the practical application of the identified strategic directions was not realized. The restrictions also affected the industry specificity, as only the IT sector was considered. The further trajectory of research is to enable secure innovative development in the current conditions for IT sector enterprises.

**Keywords:** modelling by option preferences, strategic approach, innovative development, financial-economic security, enterprises in the IT sector, digital technologies

**JEL Classification:** C51; O31; L86

## INTRODUCTION

### *The Essence and Significance of Key Concepts Related to the Article's Theme*

The article will utilize a significant number of terms and concepts that are, in one way or another, related to the conducted research. Therefore, it is crucial to characterize the key concepts. Naturally, the concept of the financial-economic security of an enterprise occupies a central place. We believe that the financial-economic security of an enterprise should be understood as its state resulting from a complex of components aimed at eliminating financial and economic threats to its operation and development. Thus, like any other state, it is variable and can either develop or degrade. As indicated by the article's title, the strategic approach holds significant importance. We consider that under a strategic approach, one should understand the creation of conditions for sustainable development and growth, which forms the basis for ensuring long-term market

competitiveness. As for innovative development, it involves the implementation of new ideas, technologies, products, or processes that lead to significant changes and improvements.

The strategic directions of innovative development we have identified will be based on the current state of existing digital technologies. Hence, these technologies should be understood as a broad spectrum of electronic means and systems that transform traditional forms of activity into their digital counterparts.

### *The Relevance of Strategic Innovative Development of Financial-Economic Security of an Enterprise*

It should be noted that the security of any open socio-economic system is a matter so constant that it is almost daily. The School of Security Studies has repeatedly proven in science and practice that ensuring the economic security of such open socio-economic systems as enterprises deserves constant attention. The thought of aligning the provision of an enterprise's economic security with the overall development strategy has been most actively developed. Economic security includes a diverse number of components, each requiring an appropriate strategic approach to development. It is a dynamic process that also evolves through the appropriate development of its components. Perhaps the most significant component among all is financial, which has been so actively researched separately that it has gone beyond the simple framework of an economic security component. We believe that in today's conditions, it is most appropriate and effective to ensure and develop precisely in combination. The strategic approach not only applies to one but to two types of security, presenting a complex issue. The problem is revealed by the fact that, unlike tactics, the strategic approach is a long-term phenomenon, and therefore, there is a greater likelihood that a number of structural elements under pressure and influence from a variety of factors will become uncontrollable and have a negative effect. Today, there are a significant number of development strategies for the financial-economic security of an enterprise, but not all of them will stand the test of time. The thing is that just in the last five years, Ukraine has undergone a significant number of shocks and radical changes that have influenced the very choice of strategic innovative development of an enterprise.

### *Relevance of Choosing the IT Sector*

A significant number of works are dedicated to finding the most optimal strategic directions for the security development of an enterprise. However, it is specifically the IT sector, with its unique capabilities regarding the implementation and use of digital technologies, that becomes the ideal platform for implementing these strategic directions. The fact is that IT sector enterprises depend directly on digital technologies. The entire development strategy of these open socio-economic systems is built on their use. Without innovation and progress, which should be embedded in the strategies, it is simply impossible to achieve high financial-economic security for IT sector enterprises. The essence lies in the digital technologies themselves. Hence, they simply contribute to a significant increase in the effectiveness of security processes and financial-economic measures. However, it should be noted additionally that the conditions of the dynamic and highly competitive IT market require enterprises to constantly develop innovative directions and improve financial-economic security systems. The presence of a strategic approach to innovative development, based on the use of advanced digital technologies, allows IT sector enterprises not only to adapt to current market demands but also to enhance their level of financial-economic security.

## **LITERATURE REVIEW**

### *Literature Review on Recent Developments in the Field of Financial-economic Security Systems for Enterprises*

Financial-economic security of enterprises, unlike the individually considered financial and economic aspects, is not as rich in scientific-practical works, yet it is not neglected. For example, let's highlight the results of Vasylyciv et al. (2019), who meticulously presented not only the essence of the financial-economic security system of enterprises but also what is meant by its development. This lays the foundation in the context of understanding the innovative development of the financial-economic security system. Meanwhile, as Cherep et al. (2020) aptly note, evaluating the level of financial-economic security in current conditions without considering digital technologies is impossible. It's a new critical indicator today. Without it, the development of the system of financial-economic security of enterprises is simply not possible.

### *Literature Review on the Strategic Approach to Innovative Development*

The strategic approach and issues of innovative development also receive attention among researchers and practitioners. As aptly noted by Garina et al. (2020) and Suo, Yang, and Ji (2023), it is the strategic decisions that depend on the innovative development not only of one of the components of security but of the entire enterprise. Consequently, Maksymenko et al. (2022) emphasize that the innovative development of the financial security system of an enterprise is a

management strategy aimed at defining paths for long-term and continuous improvement of the security state of this open socio-economic system. Krokhicheva, Arkhipov, and Kazantseva (2019) analyze the model of economic security management of business, focusing on the need to adapt to the changing conditions of the global market and technological development. Their innovative approach is based on the comprehensive application of various tools for analyzing risks and threats, which is relevant for forming a robust security system based on digital technologies. Additionally, Kunycjka-Iljash (2022) and Mavlutova (2023) point out that digitalization can significantly improve the accessibility of financial services and reduce their provision costs, directly affecting how the financial-economic security of enterprises develops. Recommendations by Dyakonova, Nikitin, and Gurvits (2018) are relevant for creating adaptive strategies for innovative development based on the use of digital technologies.

## AIMS AND OBJECTIVES

The article aims to identify the current strategic directions for the innovative development of enterprise financial-economic security systems based on digital technologies.

The research object is the system of financial-economic security of such open socio-economic systems as enterprises. At the same time, specifying the object of the research, we note that we are talking about enterprises in the field of IT. The scientific task of the article is to highlight what is currently relevant, it is necessary to evaluate changes in their intensification over recent years to determine whether what worked several years ago can still yield proper results today.

## METHODS

### *Method of Comparisons by Preference of Options*

The method of comparisons by preference of options is an enhanced vision of the method of paired comparisons (Mills, 2006). Its emergence served to compare one object with another and to evaluate the intensity of changes, significance, and ultimately, relevance. Essentially, the method of comparisons by preference of options is a kind of technique for making decisions whether to choose one or another direction of innovative development. In this process, each pair of elements is analyzed separately, where experts or evaluators determine which of the two elements is better according to the given criteria. Unlike its so-called "old version", here matrices of comparisons are not formed but so-called convolution matrices based on which overall evaluations or ranks for each object are calculated, allowing their sequence to be established by importance or relevance (Esser, 2017). It's worth noting that the enhanced version is substantially simpler and better visually demonstrates what and how comparisons occur. This method is widely used in various areas, such as choosing the best option in a situation where it's necessary to clearly define priorities among several options (Wang, 2016), including determining the relevance of strategies for innovative development of the financial-economic security system for enterprises in the IT sector.

### *Expert Analysis Method*

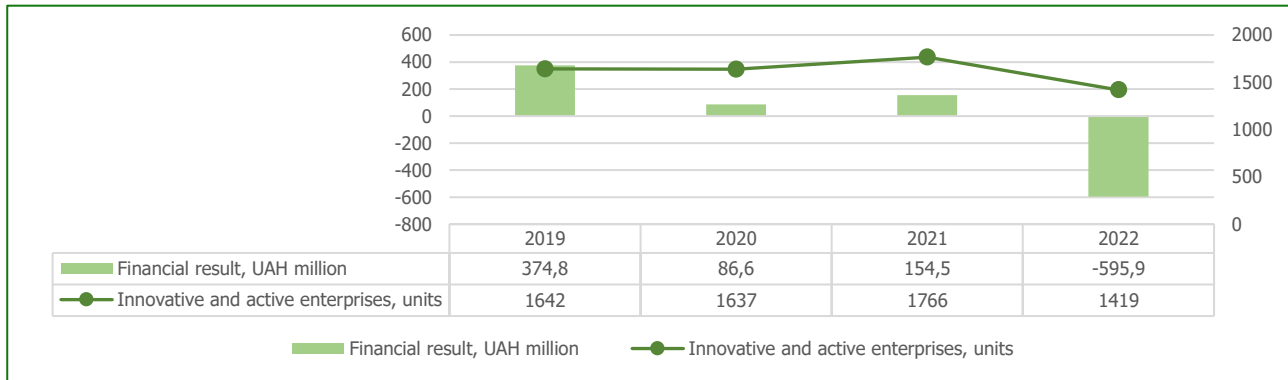
For the method of comparison by preference of options, it is necessary to define the very options. Naturally, comparing strategic directions can be aided by experts in the fields of security studies, innovative development, and IT. In addition to this, with the support of experts from real operating enterprises in the IT sector, we have identified the strategic directions of innovative development of the enterprise's financial-economic security system. Questionnaire — a method of obtaining information through written responses of respondents to a system of standardized questions on previously prepared forms—belongs to a group of methods, which in sociology, pedagogy, and psychology is called "survey". This group, besides questionnaires, also includes interviews and conversations. However, its application was carried out using the Delphi method (Grisham, 2009). The Delphi method is a structured approach to surveying experts, which includes several rounds of anonymous questionnaires to reach a consensus. Thus, at each stage, participants are provided feedback on their answers and the opinions of other experts, allowing them to review and refine their evaluations.

## RESULTS

### ***Modern Financial Condition and Innovative Activities of IT Sector Enterprises***

Enterprises in the IT sector have come a long way, directly influenced by the development of digital technologies. Naturally, with the rapid development of digital technologies, key innovations regarding their own security were also based on this.

The integration of new digital technologies into the development of their own financial-economic security systems began to increase. This progressed to the point where it became a strategic approach and is now embedded in the strategy. As part of our research, we decided to assess the strategic directions of innovative development of financial-economic security that were used before the onset of the full-scale invasion by the aggressor country and before the beginning of the COVID-19 pandemic, in order to understand their relevance today. Hence, it is important to analyze the financial condition and innovative activity of IT sector enterprises during this period (Figure 1).



**Figure 1. Dynamics of changes in the financial results and innovative activity of IT sector enterprises in Ukraine for the period 2019-2022.** (Source: State Statistics Service of Ukraine, 2023)

As seen in Figure 1, in 2022, IT sector enterprises faced a number of significant challenges that negatively impacted their financial indicators and innovative activity. Thus, increased costs for ensuring cybersecurity and adapting to new market conditions diverted resources from research and development. These factors together led to a decrease in the overall financial stability of IT sector enterprises and limited their ability to invest in innovations, especially in the challenging year of 2022. In such difficult conditions, it is important to understand and assess whether the intensity of effectiveness and relevance of existing strategies for innovative development has changed, particularly in the context of ensuring financial-economic security.

### **Selection of Active Enterprises in Ukraine's IT Sector**

It becomes clear that there are various forms and types of strategic innovative development. Some are superficial, while others consider the specifics of a particular enterprise. To specify and clarify the justification of our actions, we will highlight four real strategic directions of innovative development of financial-economic security. For this purpose, we have chosen actively operating enterprises in Ukraine's IT sector that have provided information about their strategies used during the period we covered:

1. **EPAM Systems:** Known for its engineering expertise, which allows large global enterprises to access innovative solutions and technologies.
2. **SoftServe:** Specializes in consulting services and software development.
3. **GlobalLogic:** Specializes in providing engineering services in design, helping enterprises create impactful products and experiences.
4. **Luxoft:** Offers a range of IT services, including software development, and is known for its robust solutions that serve global clients.

These strategies for innovative development will be assessed for their intensity in relevance and appropriateness of use over the period we have defined.

### **Defined for assessment, strategic directions**

Thus, we will highlight the current strategic directions of innovative development of the financial-economic security system of enterprises in the IT sector:

- S1. Strategy based on forecasting threats and adaptive management. Focuses on using artificial intelligence to predict, detect, and adapt to new cyber threats to financial-economic security in real-time. Automated threat detection systems for financial-economic security (IDS/IPS) are employed.

- S2. Strategy for intellectualizing the management of financial-economic security. Aimed at improving the management systems for identification and access (IAM) using artificial intelligence. Biometric authentication and automated solutions for access management are utilized.
- S3. Strategy for decentralized management of financial-economic security. Focuses on using blockchain to create a secure and transparent system for managing financial-economic security. The decentralized approach reduces the risk of data compromise and provides a more controlled approach to forming security development. DID systems are applied?
- S4. Strategy for protecting data on the financial and economic activities of the enterprise. Aimed at ensuring a high level of data protection and confidentiality of enterprise information using blockchain technologies. Therefore, they form the initial model, which will be divided depending on the digital technologies applied by the selected IT sector enterprises for this (Figure 2).

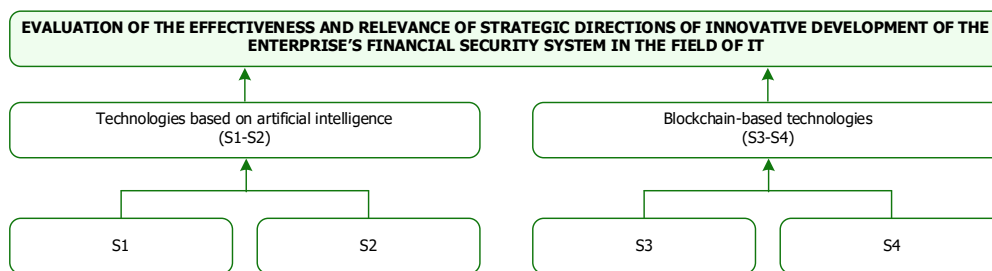


Figure 2. Initial model with a grouping of strategic directions by types of digital technologies.

The necessary division is dictated by the factor that today, over the last 5 years, the most popular strategic development directions are based either on artificial intelligence technologies or blockchain.

**Assessment of Innovative Development Strategies in the Financial and Economic Security System**

It should be noted that we use a scale from 1 to 3 according to the methodology. Where 1 represents an ineffective strategic direction with minimal impact on changing the level of financial and economic security; and 3 represents an extremely effective strategic direction with the maximum impact on changing the level of financial and economic security. Strategies were implemented even before the COVID-19 pandemic, hence, the period studied will cover from 2019 to 2022. Accordingly, logical convolution matrices are constructed for both S1-S2 strategies and S3-S4 strategies (Table 1).

Table 1. Logical convolution matrix for strategic directions S1-S4 during 2019-2022.			
up to 2019 year			
Si	Sj		
S2	1 2 3	1 2 3	1 2 3
S1	1 2 3	2 2 3	2 3 3
S4	1 2 3	1 2 3	1 2 3
S3	1 2 3	1 2 3	1 2 3
2019-2021			
Si	Sj		
S2	1 2 3	1 2 3	1 2 3
S1	1 2 3	1 2 3	1 2 3
S4	1 2 3	1 2 3	1 2 3
S3	1 2 3	1 2 3	1 2 3
from 2022			
Si	Sj		
S2	1 2 3	1 2 3	1 2 3
S1	1 2 3	1 2 3	1 2 3
S4	1	2	3
S3	1	2	3

	$\begin{matrix} 1 \\ 2 \\ 3 \end{matrix} \begin{pmatrix} 1 \\ 1 \\ 2 \end{pmatrix}$	$\begin{matrix} 1 \\ 2 \\ 3 \end{matrix} \begin{pmatrix} 1 \\ 2 \\ 2 \end{pmatrix}$	$\begin{matrix} 1 \\ 2 \\ 3 \end{matrix} \begin{pmatrix} 1 \\ 2 \\ 3 \end{pmatrix}$
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Logical convolution matrices define the procedure for aggregating strategic directions, and changes which can impact the level of financial and economic security in certain ways. The task involves determining the distribution of probabilities of possible values for the integral assessment of identified strategic directions based on these data. We will assume that the values of the effectiveness levels of strategic directions are independent random variables. The probability of effectiveness is denoted as such  $\lambda_{ij}^{**}$ . Based on the logical convolution matrix, what does the probability of changes in the effectiveness of strategic directions for innovative development of the financial and economic security system of IT sector enterprises look like, for example, S1-S2 (Table 2)?

**Table 2. Characteristics of possible cases of changes in the effectiveness of strategic directions.**

<i>j</i>	Case description	$\lambda_{ij}^{**}$	$\mu_{ij}$
1	Strategy S1 and Strategy S2 have minimal impact, <i>j</i> = 1	$\lambda_{31}^{**}$	$\mu_{11}$ — is the probability of unchanged efficiency of S1;
2	The increase in the efficiency of the S1 strategy is minimal <i>j</i> = 1, and the S2 strategy is significant <i>j</i> = 2	$\lambda_{32}^{**}$	$\mu_{21}$ — is the probability of unchanged efficiency of S2;
	The increase in efficiency of strategy S1 is minimal <i>j</i> = 1, and strategy S2 is maximal <i>j</i> = 3		$\mu_{12}$ — is the probability of significant effectiveness of S1;
	The increase in the efficiency of the S1 strategy is significant <i>j</i> = 2, and the S2 strategy is minimal <i>j</i> = 1		
	The increase in efficiency of strategy S1 and strategy S2 is significant <i>j</i> = 2		
	The increase in efficiency of strategy S1 is maximal <i>j</i> = 3, and strategy S2 is minimal <i>j</i> = 1		
3	The increase in the efficiency of strategy S1 is significant at <i>j</i> = 2, and that of strategy S2 is maximal at <i>j</i> = 3	$\lambda_{33}^{**}$	$\mu_{22}$ —is the probability of significant efficiency of S2.
	The increase in the efficiency of strategy S1 is maximal at <i>j</i> = 3, and that of strategy S2 is significant at <i>j</i> = 2		$\mu_{13}$ — is the probability of maximum efficiency of S1;
	The maximum efficiency increases of strategy S1 and strategy S2 is <i>j</i> = 3		$\mu_{23}$ — is the probability of maximum efficiency of S2.

Similarly, it applies to S3-S4; therefore, a repeated demonstration will be unnecessary. According to experts, the probability distribution of the value will be presented in Table 3.

**Table 3. Probability distribution of values  $\mu_{ij}$ .**

$\mu_{ij}$	Periods by years								
	up to 2019			2019–2021			from 2022		
	$\mu_{i1}$	$\mu_{i2}$	$\mu_{i3}$	$\mu_{i1}$	$\mu_{i2}$	$\mu_{i3}$	$\mu_{i1}$	$\mu_{i2}$	$\mu_{i3}$
$\mu_{1j}$	=0.2	=0.3	=0.5	=0.2	=0.3	=0.5	=0.2	=0.3	=0.5
$\mu_{2j}$	=0.5	=0.3	=0.2	=0.2	=0.3	=0.5	=0.2	=0.3	=0.5
$\mu_{3j}$	=0.5	=0.3	=0.2	=0.5	=0.3	=0.2	=0.3	=0.4	=0.3
$\mu_{4j}$	=0.2	=0.3	=0.5	=0.5	=0.3	=0.2	=0.3	=0.4	=0.3

Moving forward, based on the data, we will derive a formula that allows us to conduct the corresponding assessment for specific periods, for example in the context of S1-S2 (1):

$$\begin{cases} \lambda_{31}^{**} = \mu_{11} * \mu_{21} \\ \lambda_{32}^{**} = \mu_{11} * \mu_{22} + \mu_{11} * \mu_{23} + \mu_{12} * \mu_{21} + \mu_{12} * \mu_{22} + \mu_{13} * \mu_{21} \\ \lambda_{33}^{**} = \mu_{12} * \mu_{23} + \mu_{13} * \mu_{22} + \mu_{13} * \mu_{23} \end{cases} \quad (1)$$

By substituting the values, we will obtain estimates for strategic directions (Table 4).

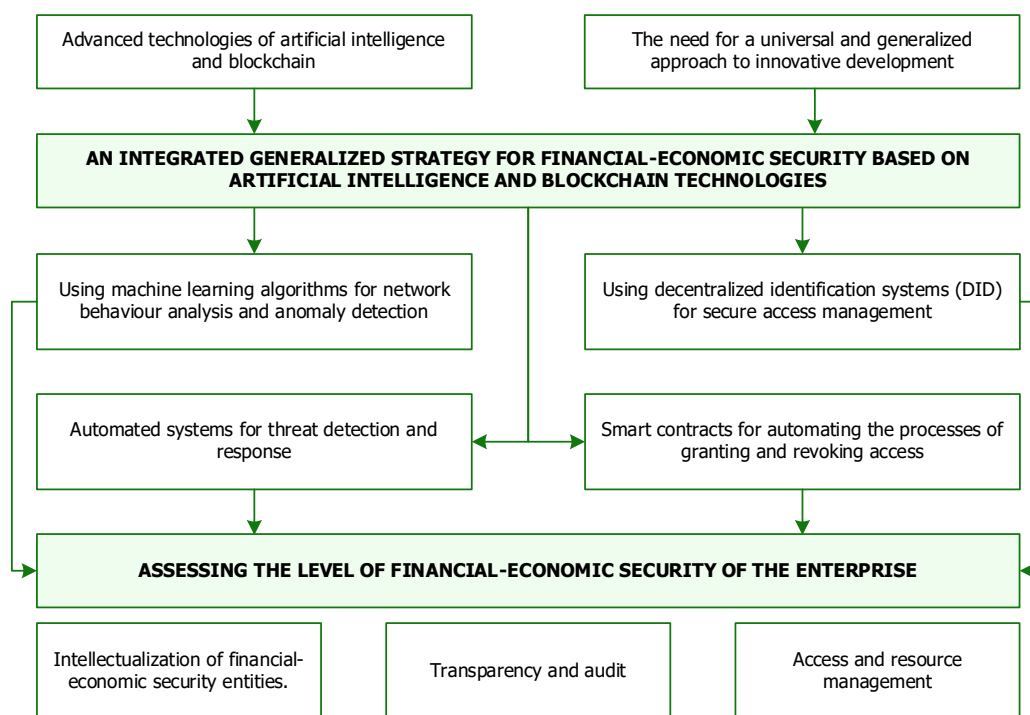
**Table 4. Results of the assessment of the importance and relevance of strategic directions for the specified period.**

$\lambda_{ij}^{**}$	Periods by years								
	up to 2019 year			2019–2021			from 2022		
	$\lambda_{i1}^{**}$	$\lambda_{i2}^{**}$	$\lambda_{i3}^{**}$	$\lambda_{i1}^{**}$	$\lambda_{i2}^{**}$	$\lambda_{i3}^{**}$	$\lambda_{i1}^{**}$	$\lambda_{i2}^{**}$	$\lambda_{i3}^{**}$
$\lambda_{3j}^{**}$	0.11	0.59	0.3	0.3	0.39	0.31	0.25	0.5	0.25
R	1*0.11+2*0.59+3*0.3=2.19			1*0.3+2*0.39+3*0.31=2.01			1*0.25+2*0.5+3*0.25=2		

The results of the conducted modelling should be interpreted as follows. According to the adopted scale, strategic directions for innovative development based on digital technologies have a significant impact, since the numerical value is greater than 1 and approaches 3. This means that their intensity of importance and relevance even after 3-5 years still remains.

**Key recommendations based on the study results**

As we can see, despite some changes in intensity, the identified strategic directions for the innovative development of the financial-economic security system of IT sector enterprises remain relevant and applicable. Therefore, they should be updated to fit modern conditions (Figure 3).



**Figure 3. Generalized approach to improving and combining identified current strategies for innovative development.**

The presented directions for improvement represent a generalized vision of combining four current strategies into one more universal approach. Even today, we consider it possible to combine technologies based on artificial intelligence and blockchain.

**DISCUSSION**

**Discussion of Obtained Results on Value and Innovativeness**

It becomes clear that the method of comparisons by preference of options we chose is not unique and has been applied before. Its application even took place in the context of evaluating development strategies, however, it is important to understand that we selected four actual strategic directions of innovative development of the financial-economic security system. Not every enterprise has its own system of financial-economic security, most prefer only an economic security

system or just a financial one. We consider it scientifically valuable to understand the obtained results of changes in the intensity of the strategies themselves over a specific period of time. We demonstrated how, even with some error in objectivity, it is possible to assess whether a proposed strategy for innovative development changes its importance and relevance over a certain period of time.

### ***Discussion of Obtained Results Compared with Other Scientific-Practical Works***

Comparing the obtained results with similar ones, it is impossible to ignore the evaluation of strategies for ensuring the financial security of enterprises proposed by Shtangret, et al. (2018), which traces how the method of paired comparisons works. However, the work compares exclusively threats and without a specific period. We believe that just by comparing threats, it is extremely difficult to form appropriate strategic directions for the development of financial security. A similar vision was held by Kryshtanovych, et al. (2019), who were also aimed at presenting an authorial vision of innovative development of the crisis management system based on the comparison of threats to financial security. However, they did not compare the strategies themselves, hence, we see a completely different scale of scientific attention. Unlike the research by Kostis et al. (2018) and Teklemariam and Mohammed (2020), which consider broader aspects of culture, innovation, and economic development in different contexts, our study focuses on specific digital technologies and their long-term relevance for the security of IT enterprises. For this, we tried to demonstrate that even the strategic directions of innovative development based on digital technologies from 2019 still have value today. Our research demonstrates the stability of the intensification of strategic directions over a five-year period, confirming their longevity. The definition and even ordering of strategies for using digital technologies for the innovative development of the enterprise were proposed by Zhao, et al., (2024) who highlighted an approach that allows them to be properly assessed. However, our comparison involves already operating strategies among themselves rather than just proposing their own at a theoretical level. There is a difference. Also, it remains unclear whether their strategies will stand the test of time. In this context, the assessment of the effectiveness of a strategy over time regarding the development of economic security of the enterprise is also proposed by Korchevska, (2020), identifying key adaptive elements that will facilitate this.

## **CONCLUSIONS**

### *Summary and Synthesis of Obtained Results*

In summary, if we synthesize all the above-presented information, it was established that the dynamics of the relevance of the defined strategic directions for innovative development in the system of financial-economic security of the enterprise over a set period of time. Discussing the details, we note that in the introductory part, we proved that the strategic approach is long-term planning and can be influenced by a significant number of factors and variables. The hyperdynamics of the external environment for Ukrainian enterprises over the last five years show that any strategy will inevitably require adjustments. The literature review was extremely useful and allowed proving that there are sufficient efforts in the field of innovative development of enterprises both at the strategic and tactical levels. The issues of financial-economic security of enterprises are also not outdated, and there are plenty of new developments. At the same time, virtually no one tried to assess the actual relevance of the previously identified strategies for innovative development, or whether they can withstand the test of time. Realizing that financial-economic security, despite a number of common risks, also has principles that differentiate them, we decided to evaluate the strategic directions separately for financial security and separately for economic security. As a result, despite the always present factor of inaccuracy, we established that the intensity of relevance for the defined strategies is positive, and they can still be applied today in the activities of IT sector enterprises.

### *Limitations Affecting the Research Results*

As noted earlier, there are a number of factors that influenced the results of our research. Primarily, the results cannot be considered "universal" for all possible enterprises. The reason is the selection among experts and strategies for innovative development of financial-economic security only those related to the IT sector. There is a specific use of digital technologies that may not be suitable, for example for tourism enterprises, etc. At the same time, the highlighted IT sector enterprises that provided their own versions of innovative development strategies for their own security cannot guarantee that other enterprises use similar ones. This also concerns the method itself. Of course, comparing, we see the advantages of some over others, however, the third period we selected only includes the last two years (2022-2023) but wartime is very dynamic and everything can radically change during 2024-2025.

### Trajectory for Further Research Based on Obtained Results

Discussing the periods in evaluation, as we noted, changes in the dynamics of the external environment of IT sector enterprises during 2024-2025 are not what we see today. Radical changes are possible. However, we and almost all experts believe that Ukraine will prevail, hence, there is a need to evaluate the relevance of strategies for innovative development of the financial-economic security system in post-war times. It should be established which can still be effective and which cannot. Along with this, the rapid development of technologies based on artificial intelligence is so dynamic that predicting its impact on the activity of IT sector enterprises today is problematic. Further research should at least evaluate the level of its impact today on ensuring financial-economic security.

## ADDITIONAL INFORMATION

### AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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### CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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## СТРАТЕГІЧНІ НАПРЯМИ ІННОВАЦІЙНОГО РОЗВИТКУ СИСТЕМИ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ ПІДПРИЄМСТВА НА ОСНОВІ ЦИФРОВИХ ТЕХНОЛОГІЙ

Стратегічний підхід завжди характеризувався нестабільністю через постійні зміни в динаміці зовнішнього середовища функціонування сучасного підприємства. Сама інтенсифікація напрямів для інноваційного розвитку з часом змінюється й залежить від поточних умов функціонування підприємства. Ситуацію змінили цифрові технології, але виникає проблема в тому, чи актуальними вони залишаються протягом тривалого часу. Відтак, у дослідженні поставлена мета саме визначити актуальні стратегічні напрями інноваційного розвитку системи фінансово-економічної безпеки підприємства на основі цифрових технологій. Проте для виокремлення саме актуальних необхідно оцінити зміни в їх інтенсифікації протягом останніх років, щоб установити, чи те, що працювало кілька років тому, досі може продемонструвати належний результат сьогодні. Це й буде становити основне наукове завдання. Об'єктом дослідження є система фінансово-економічної безпеки таких відкритих соціально-економічних систем як підприємства. У статті визначені ключові стратегічні напрями інноваційного розвитку системи фінансово-економічної безпеки підприємств у сфері ІТ, які вкрай активно застосовують цифрові технології. Порівнюючи їх між собою через метод порівнянь за перевагами варіантів, ми визначили саму інтенсифікацію протягом окремо взятого періоду, який становить більше 5 років внаслідок того, що мова йде про стратегічний підхід. На допомогу були залучені експерти в царині ІТ, безпекознавства. Їхні думки були опрацьовані методом Дельфі. У результаті встановлено, що попри незначні коливання, інтенсифікація визначених нами стратегічних напрямів суттєво не змінилася, а отже, вони досі актуальні для підприємств у царині ІТ. При існуючих обмеженнях в умовах воєнного стану практичне застосування визначених стратегічних напрямів не було здійснене. Обмеження стосуються й галузевої специфіки, оскільки враховано лише царину ІТ. Подальша траєкторія досліджень – це вможливлення безпекового інноваційного розвитку в умовах сьогодення для підприємства царини ІТ.

**Ключові слова:** моделювання за перевагою варіантів, стратегічний підхід, інноваційний розвиток, фінансово-економічна безпека, підприємства в царині ІТ, цифрові технології

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