

доведено, що їх реалізація забезпечує підвищення стійкості, конкурентоспроможності та здатності банків до розвитку в умовах невизначеності.

**Ключові слова:** безпекоорієнтоване управління, безпекоорієнтований менеджмент, управління комерційними банками, комерційні банки, фінансовий менеджмент, управління ризиками, ризик-менеджмент.

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## **INSTITUTIONAL ASPECTS OF CHANGE MANAGEMENT IN THE SYSTEM OF ENSURING FINANCIAL AND ECONOMIC SECURITY OF ENTERPRISES**

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**Abstract:** The institutional aspects of change management in the system of ensuring the financial and economic security of enterprises are investigated; the influence of institutional transformations, globalization, and digitalization on the necessity of adapting managerial approaches is substantiated; the role of organizational changes in enhancing operational efficiency and financial security of enterprises is justified; it is established that consideration of institutional factors contributes to ensuring the sustainable development of enterprises under modern conditions.

**Keywords:** change management, financial and economic security of enterprises, institutional environment, risk management, institutional transformations, organizational changes, financial stability.

The contemporary development of enterprises takes place under conditions of increasing instability of the economic environment, rising risks, and active transformation of the institutional space, which significantly affects the level of their financial and economic security. Globalization processes, digitalization of the economy, changes in regulatory policy, and integration into the international economic space necessitate continuous organizational changes. This actualizes the need to develop modern approaches to change management integrated into the system of ensuring the financial and economic security of enterprises.

The analysis of contemporary scientific research indicates increasing attention to the issues of change management and ensuring the financial and economic security of enterprises in the context of institutional transformations. Thus, as noted in their study by W. Eyinade, O. Ezeilo, and I. Ogundeji, effective financial risk management strategies are a determining factor in ensuring organizational stability, which emphasizes the need to integrate risk management into change management processes

[1, pp. 229–251]. At the same time, S. Linder and Th. Rixen substantiate that institutional changes in global financial regulation are formed under the influence of a complex interaction of political, economic, and regulatory factors, which directly affects the functioning of enterprises and requires the adaptation of their management systems [2, pp. 1492–1518]. We agree with the assertion of S. Mishchenko, S. Naumenkova, V. Mishchenko, and D. Dorofeiev that innovation risk management is an important component of ensuring security and development, which is also relevant for enterprises in a broader economic context [3, pp. 190–202]. As noted by T. Palermo, M. Power, and S. Ashby, the formation of risk culture under conditions of institutional complexity is a key element of effective management, as it ensures the alignment of managerial decisions with the external environment [4, pp. 154–181]. The scientific results of the group of authors confirm the importance of strategic management of disproportions for restoring economic security, which actualizes the need to consider regional and sectoral features in the process of change management [5, pp. 48–58]. In addition, as noted by S. Zhang, W. Miao, and Yu. Zhang, the behavioral aspects of institutional investors and their influence on systemic financial risks enhance the significance of the institutional environment in shaping the security of economic systems [6]. The generalization of the presented approaches allows us to conclude that institutional aspects of change management play a key role in ensuring the financial and economic security of enterprises; however, they require further systematic understanding and conceptualization.

Change management, in our view, should be considered as a process of aligning the internal transformations of an enterprise with external institutional requirements and constraints. This involves not only adaptation to regulatory changes but also the active use of institutional opportunities to strengthen security, in particular through the optimization of the tax burden, diversification of financial instruments, the use of state support mechanisms, and integration into international markets.

An important aspect is the influence of the institutional environment on the structure of enterprise risks. Changes in legislation, tax rules, the availability of financial resources, or reporting requirements may either increase or decrease the level of financial and economic security. In this regard, change management should include systematic monitoring of institutional factors and the assessment of their impact on the financial stability of the enterprise. This implies the use of analytical tools, scenario analysis, and early risk warning mechanisms. Particular attention should be paid to the role of organizational changes as an internal instrument for adaptation to institutional transformations. This concerns changes in business models, optimization of organizational structures, implementation of new financial and managerial technologies, and the digitalization of processes. It is through such changes that an enterprise develops the ability not only to respond to external challenges but also to enhance the efficiency of resource utilization and the level of financial security.

Thus, institutional aspects of change management act as a key factor in the formation of an effective system for ensuring the financial and economic security of enterprises. Their consideration makes it possible to ensure the alignment of internal transformations with the external environment, reduce the level of risks, and create the

preconditions for the sustainable development of enterprises under the complex conditions of the modern economy.

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**Анотація:** Досліджено інституційні аспекти управління змінами у системі забезпечення фінансово-економічної безпеки підприємств, обґрунтовано вплив інституційних трансформацій, глобалізації та цифровізації на необхідність адаптації управлінських підходів, обґрунтовано роль організаційних змін у підвищенні ефективності функціонування та фінансової безпеки підприємств, встановлено, що врахування інституційних чинників сприяє забезпеченню стійкого розвитку підприємств у сучасних умовах.

**Ключові слова:** управління змінами, фінансово-економічна безпека підприємств, інституційне середовище, ризик-менеджмент, інституційні трансформації, організаційні зміни, фінансова стійкість.

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## ІНСТИТУЦІЙНА ТРАНСФОРМАЦІЯ БУХГАЛТЕРСЬКОГО ОБЛІКУ В УМОВАХ ДІДЖИТАЛІЗАЦІЇ ТА ВДОСКОНАЛЕННЯ НОРМАТИВНОГО РЕГУЛЮВАННЯ

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**Анотація:** Досліджено інституційну трансформацію бухгалтерського обліку в умовах діджиталізації та вдосконалення нормативного регулювання. Визначено вплив цифрових технологій на методологію та організацію облікових процесів. Проаналізовано гармонізацію національної системи обліку з