

Облік і оподаткування

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Myhalkiv Alla

*PhD in Economics, Associate Professor
Department of Accounting, Analysis and Audit
Yuriy Fed'kovych Chernivtsi National University*

ORCID: 0000-0002-9195-7726

Михалків Алла Анатоліївна

*кандидат економічних наук, доцент
Чернівецький національний університет імені Юрія Федьковича*

Михалков Алла Анатольевна

*кандидат экономических наук, доцент
Черновицкий национальный университет имени Юрия Федьковича*

Kostash Tetiana

*PhD in Economics, Associate Professor
Department of Accounting, Analysis and Audit
Yuriy Fed'kovych Chernivtsi National University*

ORCID: 0000-0001-9027-7043

Косташ Тетяна Вікторівна

*кандидат економічних наук, доцент
Чернівецького національного університету імені Юрія Федьковича*

Косташ Татьяна Викторовна

*кандидат экономических наук, доцент
Черновицкий национальный университет имени Юрия Федьковича*

ACCOUNTING AND ANALYTICAL SYSTEM OF ECONOMIC SECURITY OF THE ENTERPRISE

**ОБЛІКОВО-АНАЛІТИЧНА СИСТЕМА ЕКОНОМІЧНОЇ БЕЗПЕКИ
ПІДПРИЄМСТВА
УЧЕТНО-АНАЛИТИЧЕСКАЯ СИСТЕМА ЭКОНОМИЧЕСКОЙ
БЕЗОПАСНОСТИ ПРЕДПРИЯТИЯ**

***Summary.** The role of accounting and analytical information in ensuring the economic security of the enterprise is considered in the paper. The central element that ensures the economic security of the enterprise is accounting, which most fully reflects the economic activity of the enterprise, directly affecting the work of the economic entity and its efficiency. Accounting, being an element of the economic security system, is the main process in the analysis, processing and systematization of elements of the economic life of the enterprise. The role of accounting and information management system that provides the process of managerial decision making for the economic security of the enterprise is revealed.*

It is not possible to build an economic security of an enterprise without an internal control system that determines the legality and effectiveness of the facts of its financial and economic activity. An internal control system should help reduce the risk of inefficient and illegal use of production resources. It has been found out that accounting and analytical system of economic security is a set of interconnected elements of accounting, analytical, control and auditing information necessary for making management decisions on prevention of risks and threats in order to achieve planned (threshold) values of the enterprise development indicators in the current and prospective period. Adaptive system of accounting and analytical support of economic security of the enterprise is established. The main tasks of a complex accounting and analytical system aimed at ensuring the economic security of the enterprise are identified. The research emphasizes that the economic security of the enterprise, its independence and prevention of transition to the zone of critical risk can be

ensured if the most important strategic directions of business security are identified, a clear logical scheme of timely identification and elimination of possible dangers and threats, reduction in the future economic risk as a result of effective use of accounting and information apparatus.

Key words: *economic security of the enterprise, accounting system, accounting and analytical system, internal control.*

Анотація. *В роботі розглянуто роль обліково-аналітичної інформації у забезпеченні економічної безпеки підприємства. Центральним елементом, що забезпечує економічну безпеку підприємства є бухгалтерський облік, який найбільш повно відображає господарську діяльність підприємства, безпосередньо впливаючи на роботу економічного суб'єкта і його ефективність. Бухгалтерський облік, будучи елементом системи економічної безпеки є основним процесом при аналізі, обробці та систематизації елементів господарського життя підприємства. Розкрита роль обліково-інформаційної системи управління, що забезпечує процес прийняття управлінських рішень, для економічної безпеки підприємства*

Доцільна побудова економічної безпеки підприємства неможлива без системи внутрішнього контролю, яка визначає законність і ефективність фактів його фінансово-господарської діяльності. Система внутрішнього контролю повинна сприяти зниженню ризику неефективного і незаконного використання виробничих ресурсів. З'ясовано, що обліково-аналітична система економічної безпеки - це сукупність взаємопов'язаних елементів облікової, аналітичної, контрольної та аудиторської інформації, необхідної для прийняття управлінських рішень щодо запобігання ризиків і загроз з метою досягнення планових (порогових) значень показників розвитку підприємства в поточному і перспективному періоді. Сформована адаптивна система обліково-аналітичного

забезпечення економічної безпеки підприємства. Визначені основні завдання комплексної обліково-аналітичної системи, спрямованої на забезпечення економічної безпеки підприємства. У дослідженні зроблено акцент на тому, що економічна безпека підприємства, її незалежність і недопущення переходу в зону критичного ризику можуть бути забезпечені, якщо будуть визначені найважливіші стратегічні напрямки забезпечення безпеки бізнесу, побудована чітка логічна схема своєчасного виявлення і ліквідації можливих небезпек і загроз, зменшення надалі господарського ризику в результаті ефективного використання обліково-інформаційного апарату.

Ключові слова: економічна безпека підприємства, система бухгалтерського обліку, обліково-аналітична система, внутрішній контроль.

Аннотація. В работе рассмотрена роль учетно-аналитической информации в обеспечении экономической безопасности предприятия. Центральным элементом, обеспечивающим экономическую безопасность предприятия является бухгалтерский учет, который наиболее полно отражает хозяйственную деятельность предприятия, непосредственно влияя на работу проверяемого экономического субъекта и его эффективность. Бухгалтерский учет, являясь элементом системы экономической безопасности является основным процессом при анализе, обработке и систематизации элементов хозяйственной жизни предприятия. Раскрыта роль учетно-информационной системы управления, обеспечивающей процесс принятия управленческих решений, для экономической безопасности предприятия

Целесообразна построение экономической безопасности предприятия невозможна без системы внутреннего контроля, которая определяет законность и эффективность фактов его финансово-

хозяйственной деятельности. Система внутреннего контроля должна способствовать снижению риска неэффективного и незаконного использования производственных ресурсов. Выяснено, что учетно-аналитическая система экономической безопасности - это совокупность взаимосвязанных элементов учетной, аналитической, контрольной и аудиторской информации, необходимой для принятия управленческих решений по предотвращению рисков и угроз с целью достижения плановых (пороговых) значений показателей развития предприятия в текущем и перспективном периоде. Сформирована адаптивная система учетно-аналитического обеспечения экономической безопасности предприятия. Определены основные задачи комплексной учетно-аналитической системы, направленной на обеспечение экономической безопасности предприятия. В исследовании сделан акцент на том, что экономическая безопасность предприятия, его независимость и недопущение перехода в зону критического риска могут быть обеспечены, если будут определены важнейшие стратегические направления обеспечения безопасности бизнеса, построена четкая логическая схема своевременного обнаружения и ликвидации возможных опасностей и угроз, уменьшения в дальнейшем хозяйственного риска в результате эффективного использования учетно-информационного аппарата.

Ключевые слова: *экономическая безопасность предприятия, система бухгалтерского учета, учетно-аналитическая система, внутренний контроль.*

Statement of the problem. Under market conditions, an enterprise, as an open system, operates in a complex external environment that is characterized by instability and constant dynamics. Such an environment makes it quick to adapt to new conditions, requires knowledge of the laws of development and finding

ways to survive in a market economy, taking into account the factors of uncertainty and instability of the economic environment.

The system of economic security of the enterprise should be one of the main elements of strategic management of the enterprise. In view of this, the management of enterprises should take care of information and analytical, innovative and strategic maintenance of the proper level of their economic security, not only in the current period, but also in the following ones [5].

Relevance of the research topic. In today's economic environment, the economic security of an enterprise is associated with the ability to adapt to changes in the internal and external environment in accordance with the economic policy of the state without reducing the competitiveness and efficiency of operation. The goal, in turn, requires greater control over the activities of domestic enterprises and calls for an urgent need to modernize their economic security system, which will be able to counter the risks of fraud within the enterprise, counterparty abuse and imperfect legislation.

The presence of such problems determines the relevance of scientific researches aimed at, on the one hand, the search for new methods of ensuring economic security on the basis of accounting and analytical tools, and, on the other hand, to improve the accounting system of domestic entities as an information basis for making decisions on their safe operation.

Analysis of recent researches and publications. In the last decades, a great deal of scientific developments of Ukrainian and foreign authors has been devoted to the economic security of the enterprise. The development of accounting and analytical systems is devoted to the work of such scientists: Azarskaia M. A. [1], Voznesenskaia N. V. [2], Galuzina S. M. [3], Gaponenko V. F. [4], Nebava M. I. [5], Mikhaylovna A. [6], Pozdeev V. L. [7], Sokolova Y. V., A. D. Sheremet.

In order to operate successfully every enterprise requires competent and clear implementation of its economic security. The most important condition for

maintaining economic security is the timely identification of threats related to the loss of position of the business entity in the market, the choice of those areas of its development, which ensure a stable positioning in the commodity markets and determine the specialization of its development. It is of great importance to form such an accounting and analytical system that will allow you to choose the main characteristics and indicators of enterprise development and objectively characterize its financial condition, financial stability and ability to develop. The establishing of accounting and analytical system is based on reliable and accurate accounting and analytical information, which allows you to quickly control production processes, identify negative patterns and promising areas for development and becomes a decisive condition for ensuring the economic security of the enterprise.

One important element in the system of economic security is the accounting of the facts of the enterprise's economic activity. The role of accounting in ensuring economic security is difficult to overestimate, since the data on the facts of economic activity of the enterprise will later be used to make various management decisions.

The accounting system is aimed at completeness, economy, continuity and sustainability in accounting of those aspects of economic activity that characterize the organization as a subject of business activity.

Considering the methods of ensuring economic security based on accounting and information tools, first of all, it is necessary to find out the sources of threats to the economic security of the company, which are formed in the accounting system:

- procedure of internal regulation of accounting of the enterprise (accounting policy for the purposes of accounting and tax records);
- functioning of accounting system (collection and processing of primary documentation, implementation of accounting registers, storage and protection of accounting information, formation and submission of reports);

- violation of the legislation requirements;
- organization staff [4].

Accounting information system is based on the preparation of management information. If there are errors in management due to the manifestation of one or another risk, it is an indication that the management received incomplete information about the state of affairs at the enterprise, or this information was absent at all, and the decision was made intuitively by the manager [7].

Economic analysis of the economic security of the enterprise results from the general methodology of economic analysis. The main purpose of economic security analysis is to provide information on risks and threats in the current and future development of the enterprise. The state of activity in the analysis is expressed by a system of indicators, each indicator gives a qualitative and quantitative characteristic of a certain side of economic activity in relation to the other indicators. The systematic approach in economic analysis requires examination of all economic processes, starting with logistical support, production and ending with sales and profit.

Resources, sales, expenses, risks, profits and liabilities of the enterprise are all the objects of economic security analysis. Analysis of objects through the same indicators will determine the stage of the course of the enterprise, the extensive or intensive nature of production, factors and general trends of development. The obligatory object of the economic security analysis is the financial condition of the enterprise, which provides management of information regarding liquidity and solvency, financial stability, business activity and profitability of the enterprise. In the analysis of the economic security of the enterprise, the analysis of risks (threats) of economic activity is especially required in order to obtain information about the possible transition of the enterprise from the state of normal functioning to the worse state, which has a probability of no demand for products, loss of profit or additional costs resulting from the deterioration of economic activity.

Under competitive market conditions, the well-being of the financial and economic activity of the enterprise depends on its strategic goals and tactical objectives. However, internal control as a way of realization of the economic security of the enterprise plays an important role in ensuring the stable operation of the enterprise.

The core of the internal control system is a set of streamlined interrelated tools, techniques and procedures used to improve the efficiency of economic activity management, ensure control over the preservation of property, implementation of the existing legislation. Internal control should hinder negative factors of the enterprise's economic activity, which can adversely affect the economic security of the enterprise.

The main factor that determines the state of economic security of the enterprise is the possession of sustainable and competitive advantages. These benefits must be consistent with the strategic goals of the enterprise itself. The economic security of the business entity, its independence and ability to avoid zone of critical risk can be ensured if the most important strategic ways of realization of its economic security are identified, a clear logical scheme of timely identification and elimination of possible dangers and threats is formed and reduction of consequences of economic risk is established as a result of effective use of internal control systems.

Control, in turn, determines the legality, expediency and effectiveness of the facts of economic activity of a commercial enterprise. Internal control is one of the main functions of enterprise management.

The presence of an effective working control system of the enterprise is a major factor in the growth of competitiveness. Therefore, special attention should be paid to its economic security. Creating a control system means the need to reflect the interests of the economic security of the enterprise for the effective operation of all its units [6].

One of the elements that make up an enterprise's economic security is social relationships. Social audit helps to manage and control social relations in the enterprise. Social audit is used in the achieving of various objectives, among which are those that deserve special attention: evaluation of formal and informal rules of conduct of the enterprise staff, measuring the degree of corporate responsibility as well as the views of the parties in order to improve working conditions, etc. The subject of social audit is credible and objective information which comes from all levels of the survey of socio-economic relations through the analysis of existing regulatory documents (laws, decrees, agreements, contracts, orders, regulations, standards and instructions), and assessment of information obtained through research, surveys, interviews, monitoring, statistics, etc.

Accounting and analytical system of economic security is a set of interrelated elements of accounting, analytical, control and auditing information necessary for making management decisions which prevent risks and threats in order to achieve the planned (threshold) values of the enterprise development indicators in the current and prospective period.

Graphical interpretation of accounting and analytical system of economic security of the enterprise is presented in fig. 1.

The integrated accounting and analytical system of the enterprise includes components such as the system of financial and management accounting, the system of tax and environmental accounting, social accounting, as well as the system of internal control. The accounting and analytical information system should be based on management functions such as accounting, auditing, analysis and synthesis.

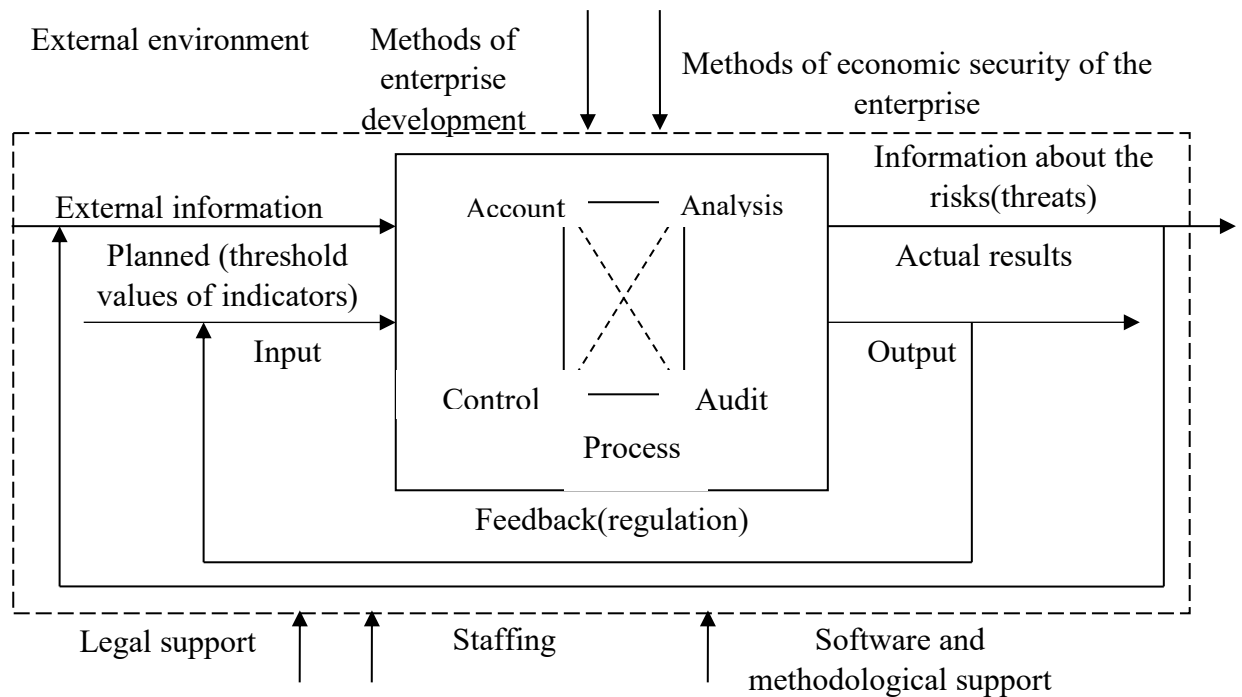


Fig. 1. Accounting and analytical system of economic security of the enterprise

For accounting and analytical support of economic security, it is necessary that all processes provide information about risks and threats, achievement of target (threshold) values of indicators characterizing the purpose of development. In this case, the output of the accounting and analytical system of economic security coincides with the definition of the purpose of economic security of the enterprise.

Feedback contributes to the system's adaptation to constantly changing conditions of the environment, while recursive (cause and effect) and synergistic relationships are realized by combining all sources of information to ensure the economic security of the enterprise. The links between the elements of the system reflect the process of transformation of the initial information about the financial and economic activity of the enterprise into the information used for making management decisions by users [3].

Accounting in the economic security system is part of the information management system of the enterprise, represented by the subsystems of

financial, management, operational, tax, statistical, strategic and other types of accounting. In order to manage economic security, information generated in different accounting subsystems as well as non-accounting information may be useful [1].

Thus, the organization of accounting, internal control, analysis and audit system allows to identify problems and adjust the activity of the enterprise before these problems turn into crisis and adversely affect the economic security of the enterprise; will enable consistent and efficient operation of the enterprise.

Formation of complete and reliable information for the purpose of management contributes to ensuring economic security at the level of the business entity. Control system existence ensures the economic stability of the enterprise based on the accounting information of the internal environment. The shift of emphasis in the needs of users of accounting and analytical information while ensuring economic security determines a need to review the qualitative characteristics of accounting information.

The use of accounting and analytical data as an information base in ensuring economic security actualizes the problem of their formation, use and storage [5].

Conclusion. The main tasks of the complex accounting and analytical system, aimed at ensuring the economic security of the enterprise, supported by information resources of financial, management, economic analysis, internal control, are identified: determining the most promising areas of enterprise development in accordance with the needs of the environment; substantiation of decisions on pricing; providing interested users with reliable and accurate information about the results of activity, both actual and predicted, to determine the economic security of the enterprise; support of strategic development of the enterprise. The research emphasizes that the economic security of the enterprise, its independence and prevention of transition to the zone of critical risk can be ensured if you identify the most important strategic directions of business

security, form a clear logical scheme of timely identification and elimination of possible dangers and threats is formed, and reduce the future economic risk as a result of effective use of accounting and analytical apparatus.

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