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## SYSTEM OF ACCOUNTING AND ANALYTICAL SUPPORT FOR MANAGING THE ECONOMIC SECURITY OF THE COMPANY

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*The ability and effectiveness of security subjects performing tasks in the sphere of economic security essentially depends on the development and implementation of adequate management solutions by them. The basis for the development of management decisions should be the information basis, which is formed in the system of accounting and analytical support. The accounting and analytical support is described as a system, its goals are defined, the criteria for the formation of the structure and organization are substantiated to meet the information needs of external and internal security subjects, and key requirements are established to ensure the safe development conditions of each enterprise. A mechanism has been developed for the formation of accounting and analytical support for the management of the economic security of the enterprise by introducing changes in the activities of the accounting and analytical units of the enterprise. The attention is focused on solving the problem of achieving the necessary qualitative parameters of accounting and analytical information and ensuring the timeliness of its receipt to users.*

**Keywords:** *economic security of the enterprise, accounting and analytical support, management decision, information, system.*

**Formulation of the problem.** The activities of each manager are directly related to the process of developing, adopting, implementing and monitoring management decisions. The basis of all these procedures is information that must be reliable, timely and complete. The decisions which is taken together determine the final results of the enterprise, therefore, information, as a key component, determines the development trends and efficiency of the use of all resources of each enterprise.

Today's stage of developed local enterprises is characterized by a rapid on the hard-to-predict changes in the external environment, a significant negative impact of threats and risks. Counteraction to them requires the implementation of a certain set of tactical and strategic management decisions, which is impossible without an appropriate information basis. One can assert about the existence of a certain paradox, when the amount of information grows exponentially every year, but regarding the adoption of managerial decisions a situation arises that can be described as «information hunger» [2; 7].

The study of the practice of functioning of domestic enterprises convincingly proves that the low efficiency of a significant number of decisions taken is related to the lack of a system of accounting and analysis. The study of the practice of functioning of a

local enterprises convincingly proves that the low efficiency of a significant number of decisions is due to the lack of a system of accounting and analytical support, information, should form and provide a manager in the necessary information. Moreover, the key task of accounting and analytical support should be not only in the information support of each decision of security actors, but also in the organization of interaction between production and management units with the security service, the formation of information flows that allow as quickly as possible to identify and recognize any changes in activities enterprise and the environment of functioning, development and implementation of a complex of protective actions, the executors of which are all press with Onal. Therefore, the problem of creating in the conditions of a certain subject Entrepreneurial activity of the system of accounting and analytical support is relevant, in particular in terms of meeting the information needs of security.

**Analysis of recent research and publications.** The problem of accounting and analytical support of the process of managing the activities of enterprises focused the attention of: P. Buriak, F. Butynets, L. Hnylytska, T. Karpova, G. Kireitsev, O. Hudzynskyi, M Demianenko, V. Len, M. Pushkar, P. Sabluk, V. Sopko, L. Suk and others.

**Allocation of previously unresolved parts of the common problem.** Paying tribute to the scientific and practical significance of the works of the scientists mentioned, it should be noted that in the domestic and foreign literature, some important aspects of ensuring economic security have not been adequately reflected, in particular regarding the formation of a system of accounting and analytical support for the management of the economic security of an enterprise.

**The purpose of the article** is to substantiate the essence of the components of the system of accounting and analytical support for the management of the economic security of the enterprise and to develop a mechanism for its formation.

**Statement of the main material of the study.** Before concentrating on the problem of forming a system of accounting and analytical support for the management of the economic security of an enterprise, we will clarify the essence of the term «information».

The carried out research has allowed to state that fact, that in the scientific literature there are essentially different interpretations of the information. For example, we quote the definitions of F. Khmily, who proposes to understand the information

«... information about events and phenomena occurring in society, the state and the environment. The information reflects the state and changes in the state of a particular system» [6]. To our point of view, this definition can be partially used for information that is used in the work of security subjects, because in the process of making a certain decision it is necessary to take into account not only the sphere of its application but take into account information about the environment, possible consequences of implementation, the influence of indirect factors, the emergence of additional market opportunities or the emergence of risks and threats. In addition, it is advisable to emphasize that it is necessary for the work of security entities that information should be isolated from the general information flow, collected, processed, verified, analyzed and appropriately handed over for intended use. Hence the information which will be applied in the sphere of economic security must meet the following criteria:

- efficiency, that is, a security subject should receive information as quickly as possible in order to prepare and adopt an adequate solution to the situation; speed reduces the possible losses and more efficient use of available resources;
- analytical, that is, the information should be the result of analytical processing, which makes tracking dynamics, determining the influence of key factors, ensuring a high degree of detail and harmonizing data from various sources;
- rationality, that is, the costs of obtaining, processing and verifying certain information should be minimal, exceed the losses from the implementation of a certain threat, etc. ;
- objectivity, that is, information must correspond to certain established qualitative parameters regarding reliability, objectivity, completeness and the like.

Summarizing, it is necessary to emphasize that the importance of information in the decision-making process of a security subject and its compliance with certain criteria requires the formation of information support.

According to the results of the research, it was revealed that the issue of information management is not given due attention. V. Panteleev proposes to interpret an information support as a purposeful work on information gathering, its registration, transfer, processing, generalization, storage and search by subjects of control for the purpose of using for management [5]. In general, agreeing with the author, it must be emphasized that the security subject is interested in information support, which allows obtaining three types of information:

- information on the level of economic security and the effectiveness of implementation of management decisions in the past;
- information on the current level of economic security, the degree of aggressiveness of the external environment, the level of internal processes control, the presence of calls and risks, the impact of key threats, etc. ;
- information on possible changes in the operating conditions of the enterprise in the future for the development of preventive protective measures and / or adaptation of the economic security system.

We consider it advisable to agree with the opinion of L. Gnilitskaya, who believes that accounting and analytical information is the core of information support for the management system that unites all economic processes and ensures the interaction of various structural subdivisions of any enterprise [1].

The essence of accounting and analytical support is the implementation of a set of consistent procedures for the collection, compilation, processing, verification and analysis of information on the economic activities of the enterprise in order to identify changes in the level of economic security, the impact of factors, available resources and possible consequences for business management and development. This process should be considered as a key component of ensuring the necessary level of security and improving the management of the economic security of a particular enterprise. From this we can conclude that accounting and analytical support has the characteristics of a system in which, taking into account the specifics of ensuring the economic security of an enterprise, three components clearly distinguish: the accounting subsystem, the subsystem of economic analysis and the audit subsystem. The allocation of the

third component — the audit subsystem — is related to the importance of verifying the reliability of information for making managerial decisions in the security sphere.

The main functions of the system of accounting and analytical support of economic security management of the enterprise are:

- information, providing for satisfaction of information needs of external and internal subjects of security;
- accounting, which is carried out by recording in the accounting of all facts of the economic activity of the enterprise;
- analytical, which requires the use of methods of economic analysis to prepare information for security subjects;
- control, which provides verification of credibility of accounting data, consistency of information from various sources.

In accordance with the specifics of ensuring the economic security of an enterprise, it is possible to determine the following stages of the process of accounting and analytical support:

- registration and accumulation of accounting information;
- generalization and validation of accounting information;
- analytical processing of accounting information;
- transfer of analytical information to the security subject.

The formation of a system of accounting and analytical support largely depends on the information needs of economic security subjects. For each individual internal and external security subject, it is necessary to clearly define the volumes of accounting and analytical information, terms, priority and level of access. For example, if a manager is identified at the enterprise, whose functional responsibilities include ensuring the economic security of the enterprise (small enterprises), a security unit (medium and large enterprises) is created, then the volume of accounting and analytical information is the highest in terms of volume and high in terms of accessibility. Provided that the enterprise attracts private security structures or the state security service for security purposes in addition to its own security subjects, certain restrictions must be established for them, which are directly related to the protection of the owners' financial interests, but at the same time comply with the norms of the current legislation.

In accordance with the information needs of external and internal security subjects and taking into account the scale of the economic activity of the enterprise, the level of security and possible threats must be formed by an accounting and analytical unit or a mechanism of interaction between the accounting, financial and analytical departments, or, in the case of a small enterprise, the procedure for the formation, transfer, verification and analysis of the most important information to ensure business security.

In accordance with the above, the essence of accounting and analysis should be determined in two angles:

- actions to obtain, summarize, systemize, process, analyze and store accounting and analytical information;
- provision of security entities necessary for the preparation and implementation of management decisions with information.

The methodological aspects of the development of the mechanism for the formation of accounting and analytical support for the management of the economic security of an enterprise require an answer to the question «how? how does it provide?». The options for answering these questions depend on the following key parameters: the size of the enterprise, the specifics of the financial and economic activities, the resource provision and the information needs of the security subjects.

Accounting and analytical support should be directed to the formation of the necessary amount of information for the management decisions made by managers of different levels of management. The more branched and multistage management structure, the more information you need to generalize, analyze and provide access to a specific user in accordance with his needs. The specifics of ensuring economic security require that all information that indicates a change in the level of security, the emergence and development of challenges, risks and threats came to security subjects, that is, their information needs are excellent and characterized by the complexity of pleasure. It can be argued that each employee of the accounting, audit and analysis subsystem should be able to identify that information that indicates a change in the level of security, to allocate it and pass it to the next stage of accounting and analytical support for the management of the economic security of the enterprise. The security subject, that is, the security department specialist, generalize the information received from different divisions of the enterprise and form an information basis that should be used by managers at all levels of enterprise management. With this interaction, the role of information channels is significantly increased, which should facilitate the most rapid transfer of information between departments and ensure the relevance of information security of the basis for decision-making in the economic activities of the enterprise. Hence the actualization of the problem of developing a mechanism for the formation of accounting and analytical support for the management of the economic security of an enterprise adapted to the business environment.

General issues of the formation of the accounting and analytical mechanism are considered in the articles of I. Omelchenko, in particular as a certain component of the mechanism of financial and economic activity at all levels of management [4]. This author also proves that the subjects of the implementation of this mechanism should be considered not only for employees of the accounting department and the analytical department, but also consumers of accounting and analytical information.

Without dwelling on the results of the study of the essence of the concept of «mechanism», we note that the basis of the mechanism of accounting and analytical support for the management of the economic security of an enterprise is a set of components, interaction between themselves and combined information flows. The structure of the mechanism is determined by the content and volumes of information transfer through information channels, depends, as already noted above, on the specifics of the enterprise's activity, the aggressiveness of the environment and the information needs of security subjects.

We propose a version of the mechanism for the formation of accounting and analytical support for the management of the economic security of the enterprise, involves the use of the existing system of accounting and analytical support of enterprise management

with the introduction of the necessary changes to meet the information needs of security subjects (see Fig. 1).

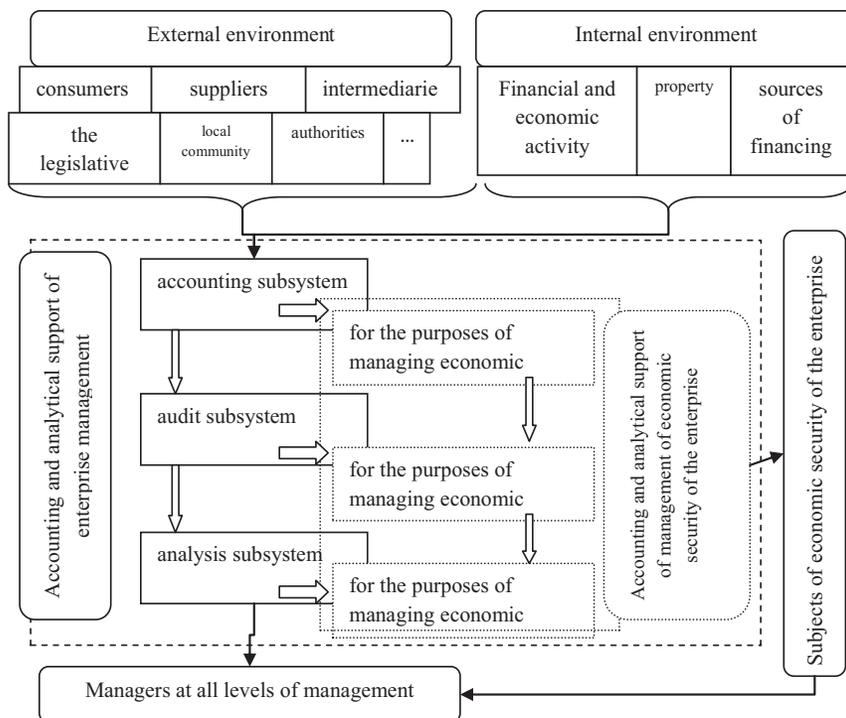


Fig.1. The mechanism of formation of accounting and analytical support for the management of the economic security of an enterprise

The basis of the mechanism for the formation of the developed mechanism are in the following key points:

- thorough research and classification of sources of accounting and analytical information in order to identify those that can be used for economic security purposes;
- the definition of subjects of accounting and analytical support (accountants, auditors and analysts) within the enterprise management system, will be involved in the formation, verification and analysis of information for the purpose of ensuring the economic security of the enterprise;
- definition of information needs of security subjects;
- formation of information flows for obtaining qualitative accounting and analytical information in the field of economic security;
- development of requirements for qualitative parameters of accounting and analytical information;
- determination of the requirements for the timing of information receipt to security subjects.

We must agree with the opinion of G. Kiretsev that the shortcomings in the organization of the accounting and analytical system are due to the violation of the principle

of timeliness, lagging behind the registration of actual processes occurring in the enterprise. There is a delay of the received accounting data. The presence of gaps in time between the moment of obtaining accounting and analytical information and the moment of its use for making operational, tactical and strategic decisions complicates the problem of ensuring the efficiency of agricultural enterprises at the expense of the management factor [3]. As for the process of ensuring the economic security of the enterprise, the author's opinion should also be supplemented by those facts, the dominant approach remains the priority of physical protection of property, leaving out the need to create an information basis for making managerial decisions in the financial, personnel, technical and technological and other spheres of economic security of the enterprise.

Summarizing the above materials, it must be emphasized that the modern system of accounting and analytical support must meet the following requirements:

- to form an information basis for making managerial decisions by security subjects;
- provide the necessary information on the current state, development trends and the level of aggressiveness of the external environment;
- to provide an opportunity to identify calls and risks, identify and determine the level of influence of key threats;
- indicate the influence of key factors on the level of economic security of the enterprise and change in the environment of functioning.

**Conclusions.** The growing level of uncertainty in the conditions of operation of the majority of domestic enterprises increases the importance of developing and applying a modern system of accounting and analytical support, the key task of which is to form an information basis for making managerial decisions by security subjects.

The structure and process of the functioning of the system of accounting and analytical support essentially depends on the specifics of the economic activity of the enterprise, as well as the ways to ensure business security, that is, the use of internal security subjects and / or external ones. The effectiveness of the actions of all subjects of security essentially depends on accounting and analytical support, to the formation of which all departments of the enterprise should be involved, with the appropriate definition of information channels and the procedure for collecting, verifying and analyzing data.

The suggested version of the mechanism for the formation of accounting and analytical support for the management of economic security of the enterprise provides for the application of a comprehensive approach implemented in the clear interaction of accounting, audit, analysis and economic security subsystems by organizing information flows and providing the necessary qualitative parameters for accounting and analytical information.

Further research is required for the development of a procedure for identifying key external and internal threats based on accounting and analytical information.

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## СИСТЕМА ОБЛІКОВО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ЕКОНОМІЧНОЮ БЕЗПЕКОЮ ПІДПРИЄМСТВА

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*Здатність та ефективність виконання суб'єктами безпеки завдань у сфері економічної безпеки суттєво залежить від розроблення та реалізації ними адекватних до ситуації управлінських рішень. Основою розроблення управлінських рішень повинно стати інформаційне підґрунтя, що формується в системі обліково-аналітичного забезпечення. Охарактеризовано обліково-аналітичне забезпечення як систему, визначено її мету, обґрунтовано критерії формування структури та організації для задоволення інформаційних потреб зовнішніх та внутрішніх суб'єктів безпеки, визначено ключові вимоги для забезпечення безпечних умов розвитку кожного підприємства. Розроблено механізм формування обліково-аналітичного забезпечення управління економічною безпекою підприємства шляхом внесення змін у діяльність обліково-аналітичних підрозділів підприємства. Акцентовано увагу на вирішенні проблеми досягнення необхідних якісних параметрів обліково-аналітичної інформації та забезпеченні своєчасності її надходження до користувачів.*

**Ключові слова:** економічна безпека підприємства, обліково-аналітичне забезпечення, управлінське рішення, інформація, система.

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