

THE THEORETICAL PRINCIPLES OF ACCOUNTING AND ANALYTICAL SUPPORT OF THE ECONOMIC SECURITY MANAGEMENT OF ENTERPRISES IN THE CONTEXT OF THE SUSTAINABLE DEVELOPMENT THEORY

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The sustainable development is a combination of the economic processes that manifests itself at all levels of the economic system and in the modern period of global changes is extremely important.

The formation of accounting and analytical system is an objective necessity and demand of each enterprise management, which is interested in conducting analysis and assessment of production situations.

The main objectives of the accounting and analytical system are:

- providing the information support in decision making;
- analysis and evaluation of the effectiveness of the enterprise as a whole and in terms of its divisions;
- control and planning of the economic efficiency of the enterprise;
- the choice of the development directions of an economic entity;
- ensuring of enterprise economic security.

Forming the system of accounting and analytical support for sustainable development management it is important to take into account the interconnection of its functional components (accounting and analytical) with the components of sustainable development (economic, environmental and social). Considering modern modernization trends, we believe that sustainable development should be complemented with a scientific and technical component.

Information management of the enterprise's operations should be properly structured accounting and analytical system, which is a collection of accounting information and

obtained on its basis analytical data that facilitate the adoption of management decisions.

The accounting and analytical support should provide users with the information contained in the accounting registers and financial statements in order to establish an objective assessment of the state of the enterprise, determine the actual level of its economic security, the degree of impact of a certain threat and the adoption of reasonable management decisions.

The management of economic security is the continuous monitoring of accounting and economic service information regarding the level of security and probability of the emergence and development of internal and external threats and risks, followed by the adoption of management-appropriate solutions to the situation.

The system of accounting and analytical support of economic security management should be considered as the functioning and interconnection of accounting and analytical information systems and system-building components.

The functions of enterprises management of economic security are the following: planning, organization, motivation, coordination, control.

Consequently, the accounting and analytical system for managing the enterprise's economic security is the combination of accounting and analytical subsystems based on accounting and out-of-account information that enables to provide with the necessary information the current, operational and strategic management of enterprise in order to counteract internal and external threats.