

ACCOUNTING AND ANALYTICAL SUPPORT OF MANAGEMENT OF ECONOMIC SECURITY OF THE ENTERPRISE: METHODOLOGICAL BASIS

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Efficient operation and development of domestic enterprises depend on the formation of the leadership of each management decision taking into account the security aspect. The above is because the probability of occurrence and the injury through the action of external and internal threats are the highest possible. Actions of security are designed to promote the use of preventive protective measures to reduce possible losses and minimize costs to eliminate the impact. The basis for effective action to be subjects of security information on the operation environment changes is presented in the form of accounting and analytical software. Development of adapted to the specific of a certain enterprise's operation system of accounting and analytical support enables satisfaction of information needs of security subjects, i.e. formation of the informational basis for making decisions appropriate to the situation. In terms of most domestic entities, there operate systems of accounting and analytical support for enterprises' management with a certain level of automation but its improvement and partial reorientation to address issues of business security needs a theoretical study and development of appropriate methodologies.

Proved that accounting and analytical support for business security should be formed on the basis of improving the sys-

tem of accounting and analytical support of enterprise management through the development and adoption of additional functional responsibilities of employees of accounting, audit and analytical units, the definition of special protected information channels and feedback system due to security agents for prompt clarification of state security facilities at the plant and environmental changes functioning.

The main application areas of accounting and analytical support of management of economic security of the company:

- monitoring of the current level of economic security in general and in terms of base components;
- meeting the information needs of business security (internal and external);
- enabling taking security aspect into consideration in making and implementing decisions by managers of each company;
- monitoring of changes in the level of economic security under the influence of the challenges, risks, and threats;
- assessment and more effective use of available resources;
- congruence of interests of businesses and external business environment, interests of owners, managers, and employees in order to ensure the sustainability of the entity.

The article proposes a scheme of structuring accounting and analytical support

for the enterprise economic security and a scheme of the process of accounting and analytical support.

It is proved that the involvement of accountants, auditors, and analysts to the process of safety system must promote improving economic security and contribute to a more flexible and adequate reaction to

changes in the business environment, creating a secure foundation for sustainable development.

Further research should be devoted to the organization in the field of accounting and analytical information protection for the management of economic security of the enterprise.