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## **РОЛЬ БУХГАЛТЕРСКОГО УЧЕТА В СИСТЕМЕ ЭКОНОМИЧЕСКОЙ БЕЗОПАСНОСТИ ХОЗЯЙСТВУЮЩЕГО СУБЪЕКТА**

В статье рассмотрена роль бухгалтерского учета в системе экономической безопасности организации; даны определения экономической безопасности и ее функциональные составляющие, основной из которых является информационная составляющая. На основании рассмотренных функций бухучета, автор делает вывод, что учетная информация позволяет организации строить комплексный анализ его хозяйственной деятельности, платежеспособности, уровня ликвидности активов и успешности кредитной политики.

**Ключевые слова:** экономическая безопасность, учет, управление, анализ, компоненты, функции, хозяйствующий субъект

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## **THE ROLE OF ACCOUNTING IN THE ECONOMIC SECURITY SYSTEM OF AN ECONOMIC ENTITY**

The article discusses the role of accounting in the system of economic security of an organization and provides definitions of economic security and its functional components, the main of which is the information component. Based on the considered functions of accounting, the author

concludes that the accounting information allows the economic entity to build a comprehensive analysis of its business activities, solvency, level of asset liquidity and success of the credit policy.

**Keywords:** economic security, accounting, management, analysis, components, functions, economic entity

At the present stage of development, globalization affects all spheres of human activity. «It is characterized by many different phenomena, such as the spread of information technologies and means of communication, the interdependence of financial markets and the unification of their participants ...» [6, p. 20], changes in management decision-making algorithms. Accounting information is the most important link for making management decisions both within the organization and outside it. It provides quantitative information for the implementation of planning, control, preservation of property and analysis. Accounting information allows building a comprehensive analysis of economic activity, solvency, liquidity of assets, drawing up a credit policy of an enterprise [5].

Accounting is an informational component, where all business transactions are recorded and an analytics is carried out, which allows management to make appropriate management decisions. The specifics of accounting in the organization is reflected in the accounting policies. The accounting policy of the company, i.e. orders and other local regulatory documents of the organization form the lower level of accounting management.

At the present stage, more attention is paid to the increasing role of the economic security of an economic entity and accounting in the system of economic security [5]. Determining the essence of the organization's economic security and its security is the basis for developing the concept of ensuring the organization's economic security [1]. Initially, the economic security of an organization was defined as the physical security of property and employees, then widespread coverage was given to the problem of information security and the organization's trade secrets. Some researchers considered the problem of economic security of an economic entity within its solvency [2].

Suglobov A.E., Orlova E.A. and Khmelev S.A. they give such a definition «... the economic security of an organization is a system providing the competitive advantages of an organization through the effective use of resources (material, labor, financial, investment) based on the study of comprehensive information formed in a comprehensive accounting and information system» [4].

As can be seen from the above definitions, the economic security of an organization is determined by a combination of quantitative and qualitative indicators. Most authors distinguish seven functional components of the organization's economic security: financial, informational, political-legal, technological, security, personnel and intellectual, environmental.

Each functional component plays an important role in ensuring the economic security of the organization. Thus, in order to achieve the best results of the organization's activities, it is necessary to take into account that any company includes a complex and diverse system of interacting elements.

The main role in combining accounting and analytical information into a whole is accounting:

- accounting ensures timely fixation of all business transactions, documents, documents, summarizes accounting information and classifies;
- accounting allows forming objective information about an economic entity and provides users with information about the real situation of financial and economic activities of economic entities [3];
- accounting has access to intermediate and summary information and cannot but respond to their size and content, especially if the results of the company's operations are significantly deviated from the budget of expenses and there are overhead costs and losses;
- accounting analyzes and evaluates the results of the organization's production and financial activities according to the financial statements;
- accounting undertakings to prevent the formation of shortages, theft, illegal and inefficient spending of money and material values.

Accounting Department monitors the organization of protection of the company, warehouse equipment, controls receivables and payables, timeliness and accuracy of settlement operations, tax and equivalent payments.

Therefore, accounting as a system of information support and functional management is a link between people who make decisions and economic activities. It defines business activities by recording data about it for later use; processes the received data and processes it in such a way that it becomes useful information; transmits through reports information to those who use it for making management decisions.

From the above, we can conclude that «a business enterprise is an integral part of a market economy» [7, p. 170], and a well-coordinated system of accounting and management accounting makes it possible to identify problems in a timely manner and appropriately change the operation of the enterprise until the emerging problems turn into a crisis situation and adversely affect the economic security of the enterprise. It is obvious that the financial statements ensure the stable and productive activity of the enterprise and the compilation of full-fledged and genuine accounting information contributes to ensuring the effective management and economic security of the business entity.

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