

# ЕКОНОМІЧНА СТАТИСТИКА. БУХГАЛТЕРСЬКИЙ ОБЛІК ТА АУДИТ

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## ACCOUNTING AND ANALYTICAL SUPPORT FOR ECONOMIC SECURITY IN TODAY'S BUSINESS ENVIRONMENT

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Burlan S. A., Katkova N. V.

### Accounting and Analytical Support for Economic Security in Today's Business Environment

The aim of the study is to determine the essence and role of accounting and analytical support for enterprise economic security in a modern globalized and informatized market. The article considers the main groups of approaches to the definition of the essence of economic security and justifies an integrated approach to determining its components. The authors analyze the existing points of view regarding the definition of the content of accounting and analytical support. As a result, the authors' vision of the categorization, composition and functions of accounting and analytical support for economic security of enterprises is formulated. Thus, accounting and analytical support for economic security of an enterprise under modern conditions is defined as an information system which covers operational, financial, statistical, and personnel accounting, information carriers, communication channels, methods of processing and can create preconditions for timely taking measures to combat the negative impact of threats to economic security of an enterprise. The functions of accounting and analytical support in the system of economic security of an enterprise include: providing management personnel with the necessary information on the state and main trends in the development of the enterprise and changes in market conditions; creating prerequisites for efficient functioning of the control system at the enterprise; ensuring the reliability of data on all business processes in the enterprise; forming an analytical basis to calculate the impact of internal and external threats, quantitative determination of economic security factors; planning and forecasting the development of the enterprise and level of its economic security; forming own analytical markers of the emergence, activation or strengthening of the impact of economic security threats to the enterprise; transmitting such signals to management personnel. It is noted that the organization of the accounting and analytical process includes three main stages: monitoring, comprehension, planning. It is substantiated that it is accounting data and indicators of financial statements that are the fundamental basis for making major decisions on combating threats to economic security. The main effective ways for organizing the formation of accounting and analytical support for economic security of an enterprise are identified.

**Keywords:** economic security, analysis, accounting, control, accounting information, accounting and analytical support.

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**Burlan Svitlana A.** – Candidate of Sciences (Economics), Associate Professor, Professor, Department of Accounting and Auditing, Black Sea State University named after P. Mohyla (10 68 Desantnykiv Str., Mykolaiv, 54000, Ukraine)

**E-mail:** [audit.svetla@gmail.com](mailto:audit.svetla@gmail.com)

**ORCID:** <http://orcid.org/0000-0002-1838-6891>

**Katkova Natalia V.** - Candidate of Sciences (Economics), Associate Professor, Associate Professor, Department of Accounting and Economic Analysis, Admiral Makarov National University of Shipbuilding (9 Heroiv Ukrainy Ave., Mykolaiv, 54025, Ukraine)

**E-mail:** [nataliavkatkova@gmail.com](mailto:nataliavkatkova@gmail.com)

**ORCID:** <http://orcid.org/0000-0002-6199-4841>

**Researcher ID:** <http://www.researcherid.com/rid/U-1777-2017>

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### Бурлан С. А., Каткова Н. В. Обліково-аналітичне забезпечення економічної безпеки в сучасних умовах ведення бізнесу

Метою цього дослідження є визначення сутності та ролі обліково-аналітичного забезпечення економічної безпеки підприємства в умовах сучасного глобалізованого й інформатизованого ринку. Розглянуто основні групи підходів до визначення сутності економічної безпеки й обґрунтовано комплексний підхід до встановлення її складових. Авторами проаналізовано існуючі точки зору щодо визначення змісту обліково-аналітичного забезпечення. В результаті сформульовано власне бачення категоризації, складу та функцій обліково-аналітичного забезпечення економічної безпеки підприємств. Так, обліково-аналітичне забезпечення економічної безпеки підприємства в умовах сьогодення визначено як систему інформації, котра охоплює

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### Бурлан С. А., Каткова Н. В. Учетно-аналитическое обеспечение экономической безопасности в современных условиях ведения бизнеса

Целью настоящего исследования является определение сущности и роли учетно-аналитического обеспечения экономической безопасности предприятия в условиях современного глобализованного и информатизованного рынка. Рассмотрены основные группы подходов к определению сущности экономической безопасности, и обоснован комплексный подход к установлению ее составляющих. Авторами проанализированы существующие точки зрения по определению содержания учетно-аналитического обеспечения. В результате сформулированы собственное видение категоризации, состава и функций учетно-аналитического обеспечения экономической безопасности предприятий. Так, учетно-аналитическое обеспечение экономической

дані оперативного, бухгалтерського, статистичного та кадрового обліку, її носії, канали комунікації, методи обробки та здатна створити передумови для своєчасного вживання заходів протидії негативному впливу загроз економічній безпеці підприємства. До основних функцій обліково-аналітичного забезпечення в системі економічної безпеки підприємства віднесені: забезпечення управлінського персоналу необхідною інформацією про стан і основні тенденції розвитку підприємства та зміни ринкової кон'юнктури; створення передумов ефективного функціонування системи контролінгу на підприємстві; забезпечення достовірності даних щодо всіх господарських процесів на підприємстві; формування аналітичної основи розрахунку впливу внутрішніх і зовнішніх загроз, кількісної детермінації факторів економічної безпеки; здійснювання планування та прогнозування розвитку підприємства і рівня його економічної безпеки; формування власних аналітичних маркерів виникнення, активізації або посилення впливу загроз економічній безпеці підприємства; передача таких сигналів управлінському персоналу. Зазначено, що організація обліково-аналітичного процесу реалізується у три основних етапи: спостереження, осмислення, планування. Обґрунтовано, що саме облікові дані та показники фінансової звітності є фундаментальною основою прийняття основних рішень в частині протидії загрозам економічній безпеці. Окреслено основні дієві способи організації створення обліково-аналітичного забезпечення економічної безпеки підприємства.

**Ключові слова:** економічна безпека, аналіз, облік, контроль, облікова інформація, обліково-аналітичне забезпечення.

**Рис.: 1. Табл.: 1.**

**Бурлан Світлана Анатоліївна** – кандидат економічних наук, доцент, професор, кафедра обліку і аудиту, Чорноморський державний університет ім. П. Могили (вул. 68 Десантників, 10, Миколаїв, 54000, Україна)

**E-mail:** audit.svetla@gmail.com

**ORCID:** <http://orcid.org/0000-0002-1838-6891>

**Каткова Наталія Володимирівна** – кандидат економічних наук, доцент, доцент, кафедра обліку і економічного аналізу, Національний університет кораблебудування ім. Адмірала Макарова (просп. Героїв України, 9, Миколаїв, 54025, Україна)

**E-mail:** nataliavkatkova@gmail.com

**ORCID:** <http://orcid.org/0000-0002-6199-4841>

**Researcher ID:** <http://www.researcherid.com/rid/U-1777-2017>

Modern business conditions in Ukraine bring to the fore those aspects of management that are aimed at ensuring economic security. Under conditions of globalization of the economy and informatization of the business environment, the transformation of the main threats for economic entities and ways for combating them, and accordingly, the structure of the economic security system, is taking place. The uncertainty of the external business environment requires management personnel to be able to effectively manage situational and operational responses, which becomes possible only with the availability of necessary and sufficient information support.

The analysis and assessment of an enterprise's financial and property status, its counteragent environment, the state of the market as well as the forecasting of the tendencies are car-

ried out on the basis of the accounting data on the enterprise's activity, in particular financial, statistical, analytical, operational, and managerial as well as their consistent and competent processing. In this regard, the effectiveness of the organization of accounting and analytical work in an enterprise plays a fundamental role for ensuring its economic security, since it is one of its prerequisites.

The issues of the essence of economic security and the ways of its formation are highlighted in works of a number of scholars, namely, T. H. Vasylytsiv, N. M. Gapak, I. V. Sorokina. The essence of accounting and analytical support are investigated in research papers of T. M. Bezrodna, T. H. Kaminska, M. D. Korinko, H. B. Titarenko, R. P. Yuzva. It is worth noting the contribution of O. D. Hudzynskyi, H. H. Kireitsev, T. M. Pakhomova, and especially A. M. Shtanhret in terms of

**Ключевые слова:** экономическая безопасность, анализ, учет, контроль, учетная информация, учетно-аналитическое обеспечение.

**Рис.: 1. Табл.: 1.**

**Бурлан Светлана Анатольевна** – кандидат экономических наук, доцент, профессор, кафедра учета и аудита, Черноморский государственный университет им. П. Могили (ул. 68 Десантников, 10, Николаев, 54000, Украина)

**E-mail:** audit.svetla@gmail.com

**ORCID:** <http://orcid.org/0000-0002-1838-6891>

**Каткова Наталья Владимировна** – кандидат экономических наук, доцент, доцент, кафедра учета и экономического анализа, Национальный университет кораблестроения им. Адмирала Макарова (просп. Героев Украины, 9, Николаев, 54025, Украина)

**E-mail:** nataliavkatkova@gmail.com

**ORCID:** <http://orcid.org/0000-0002-6199-4841>

**Researcher ID:** <http://www.researcherid.com/rid/U-1777-2017>

determining the role of accounting and analytical support in the formation of economic security. At the same time, without neglecting the achievements of the mentioned scholars, it is worth noting that the modern paradigm of the information society provokes the transformation of interrelations in the studied systems.

**The aim of the study** is to determine the essence and role of accounting and analytical support for economic security of an enterprise under a modern globalized and informationalized market.

The essence of economic security of an enterprise is defined by scientists in different ways. Based on the analysis of literary sources it becomes possible to single out typical approaches to the definition of the economic security essence [1–4]. The most common methods of grouping approaches to formulating the essence of economic security, which are to some extent repeated or are the basis of other classifications [3; 4], and are similar in their character to approaches of the Western scientific thought [13–18] presented in works of I. V. Sorokina [1] and N. M. Gapak [2]. The I. V. Sorokina distinguishes four main approaches:

- resource and functional, the essence of which is reduced to the effective using of available assets and liabilities;
- aimed at protecting against destructive effects of the external environment;
- aimed at protecting economic and commercial interests;
- aimed at ensuring the stability of the enterprise [1].

The second type of the grouping of approaches to defining the essence of economic security includes the following groups:

- degree of protection against internal and external threats;
- degree of protection against mercenary crimes;
- degree of effective using of corporate resources;
- ability to ensure reproduction [2].

The large number of approaches to defining the essence of economic security in the literature is due to gradual changes in threats to enterprises. Thus, in 2012, the Concept of Economic Security of Ukraine defined economic security as "... the ability of the national economy to ensure its free, independent

development and to maintain the stability of civil society and its institutions as well as sufficient defense potential of the country in all sorts of adverse scenarios, and the ability of the Ukrainian state to protect national economic interests from external and internal threats" [3]. However, nowadays, under condition of the information hybrid warfare, antiterrorist operation, and partial occupation of the Ukrainian territory, it necessary to develop the latest instruments of economic security both for the country as a whole and for individual enterprises. A significant number of business entities felt the negative economic impact from changes in the market situation in the context of cooperation with residents of the country-aggressor and introduced economic sanctions.

Taking into account the above mentioned, economic security of an enterprise can be considered as its ability to take preventive measures for combating the negative effects of internal and external threats through effective operation and analysis of relevant information flows to make timely management decisions.

According to this approach, information about the state of an enterprise, its production processes and personnel, as well as the environment becomes the cornerstone for building its economic security system. Data of operational, financial, statistical, and personnel accounting become the basis of the analytical process in an enterprise. The assessment of the competitive and counteragent environment of the enterprise is carried out according to its public financial statements. The formed analytical arrays of data become an important tool for enterprise management in an information business environment. Accordingly, the protection of its own accounting and analytical information and its collection in the external environment is a modern element of economic security of an enterprise.

According to the team of authors under the guidance of T. H. Vasylytsiv, in the part of information security, an enterprise's personnel are the weakest link, which is closely connected with personnel security. Commercial secrets preservation in an enterprise is only part of the system of accounting and analytical support for economic security of the enterprise [4].

The definition of the essence of accounting and analytical support is also a controversy in the economic literature. The most common approaches are presented in Table 1.

Table 1

Basic approaches to the definition of the concept "accounting and analytical support"

Author	Definition
1	2
T. Bezrodna [5]	ensuring the implementation of the process of supplying accounting and analytical information in the management system
R. Yusva [6]	a set of accounting and analytical processes, united in the accounting and analytical system and aimed at satisfying the information needs of users through the transformation of primary information into generalizing information in accordance with the set objectives and regulatory, methodological, organizational, program, mathematical, technical and ergonomic support
T. Kaminska [7]	a system of collection, processing, generalization, presentation, and analysis of financial information, ensuring its quality for carrying out business activity and its management
O. Hudzynskyi [8]	an integrated system of methods for accounting and analytical management support through the implementation of specific internally system and general system functions

1	2
L Napadovska [9]	a totality of the final information about the state and results of an enterprise, concentrated in various forms of financial and managerial (internal economic) reporting
M. Korinko [10]	a system which is based on accounting data, including operational data, and uses statistical, production, reference, and other types of information for economic analysis. The accounting and analytical system covers collection, processing, and evaluation of all types of information used to make management decisions at micro and macro levels
Z. Hutsaylyuk [11]	the purpose of an accounting information system is the formation of individual information flows for managing production, financial and economic activities of economic entities or providing information for owners and other data consumers
A. Shtanhret [12]	a system which is based on operational, statistical, financial, and management accounting data and uses statistical, production, reference, and other types of information for economic analysis through the application of analytical and economic and mathematical research methods, which enables forming an information base to make decisions adequate to the situation, in particular, within the framework of a comprehensive system of economic security of an enterprise

Source: developed by the authors

Summarizing these approaches, under current conditions, we can define accounting and analytical support for economic security of an enterprise as a system of information which covers operational, financial, statistical, and personnel accounting, information carriers, communication channels,

methods of processing and can create preconditions for timely taking measures to combat the negative impact of threats to economic security of an enterprise. Consequently, as part of this system, it is necessary to single out all the essential components and form effective ways of their interaction (Fig. 1).

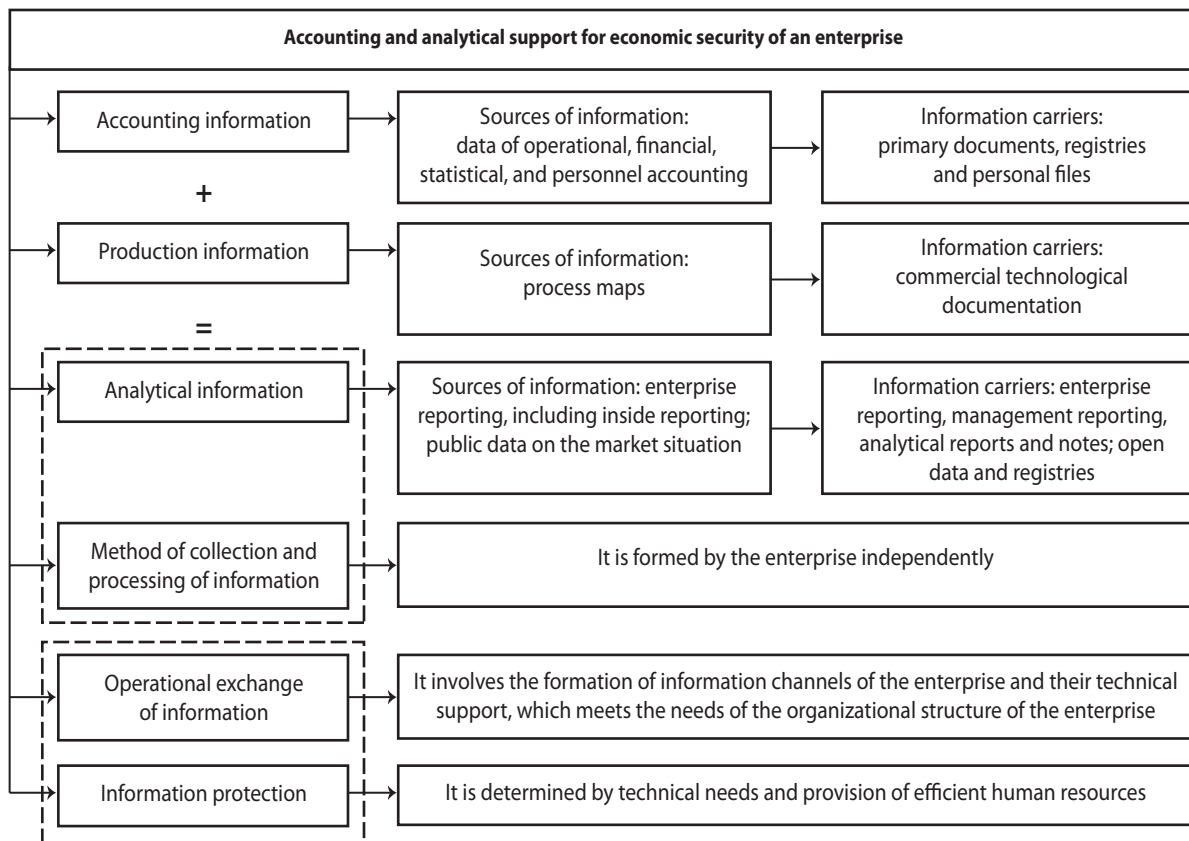


Fig. 1. Composition of the accounting and analytical system of economic security of an enterprise

Source: developed by the authors

Thus, efficiently organized system of accounting and analytical work in an enterprise can provide economic security of an enterprise in the following areas:

- continuous monitoring and evaluation of the financial and property status of the enterprise in order to identify and prevent threats and insolvency;

- availability of information basis for assessing the level of own economic security and counteragents, as well as of the enterprise's competitive position;
- monitoring and information basis for making management decisions in terms of resource potential of the enterprise;
- formation of the grounds for making strategic management decisions in the part of combating threats to economic security;
- availability of information basis for monitoring and assessing the effectiveness of the taken and implemented propositions to ensure economic security.

As can be seen from Figure 1, the initial stage of the formation of a system of accounting and analytical support for economic security is collecting necessary information. This function relies on the accounting services of an enterprise, in particular, its accounting department, planning and analytical units, etc. At the same time, the system of financial accounting is retrospective and allows performing the necessary analysis, planning, and forecasting of the impact of threats to the enterprise's economic security at the level of management accounting. Based on financial accounting data, an array of management accounting information is formed for the adoption of operational, tactical, and strategic management decisions, in particular, in terms of economic security. That is, the accounting system transforms information about past events for future management purposes.

At the same time, accounting data have insignificant value for management purposes. They require specialized processing by means of management accounting, economic and mathematical analysis, modeling and forecasting. However, the idea of the financial and property status of an enterprise, its profitability, composition, status, and structure of assets and liabilities is formed solely upon accounting data. These data are the basis for assessing the current level of economic security of any enterprise, but taking into account the long-term impact of external threats.

The functions of accounting and analytical support in the system of economic security of an enterprise include:

- providing management personnel with the necessary information on the state and main trends in the development of the enterprise and changes in market conditions;
- creating prerequisites for efficient functioning of the control system at the enterprise;
- ensuring the reliability of data on all business processes in the enterprise;
- forming an analytical basis to calculate the impact of internal and external threats, quantitative determination of economic security factors;
- planning and forecasting the development of the enterprise and level of its economic security;
- forming own analytical markers of the emergence, activation or strengthening of the impact of economic security threats to the enterprise; transmitting such signals to management personnel.

The system of accounting and analytical support is a harmonized synergy of actions, information channels and methods of subsystems of accounting, analysis and audit, which de-

termines its objective necessity in terms of ensuring economic security of an enterprise.

Today, in Ukraine, active implementation of the norms of international standards of financial reporting and accounting takes place. In particular, even those enterprises which are not yet obliged to compile financial statements according to the international standards, for the most part, prepare a management report.

Financial reports become increasingly analytic and present accounting information from a different angle; the emphasis is on the value of intangible assets, reputational capital, goodwill, etc. More and more business entities in the text part of their reports, disclose information about the prospects of their own activities not only at the strategic level but also supporting them with the prediction calculations.

However, it should be noted that in the overwhelming majority, accounting services of domestic enterprises consider the requirements of the international standards formally, thus neglecting the value of analytical information in terms of achieving an appropriate level of economic security. Thus, a poor quality of financial reporting preparation, especially its text part, may provoke a decline in the competitiveness of an enterprise, discrediting its business reputation. Accordingly, the system for processing and generalizing accounting information, methods used for these purposes in an enterprise, the order of the accounting process are important elements of accounting and analytical support for economic security.

The movement of accounting information in an enterprise includes the following main stages:

- emerging: realizing the economic transaction and its registration in primary documents (primary accounting);
- processing: grouping accounting information on the accounts in specialized registries (current accounting);
- generalizing: forming the results of a certain period in the form of aggregated indicators in the financial statements (final accounting).

The data of primary and current accounting are used for the adoption of operational management decisions, generalizing accounting – for making tactical ones. The basis of strategic decisions is the results of processing data over a longer period, revealing general trends and market dynamics. For these purposes, the accounting information should be sufficiently representative but within the limits of commercial information. These requirements for quality of accounting information are conditioned by the requirements for forming the system of economic security, and are confirmed by basic principles of accounting and financial reporting, which are defined by the norms of the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" [13], in particular, the principles of the full coverage and prevalence of the essence over the form.

The principle of full coverage implies that the financial statements should contain all information about the actual and potential effects of business operations and events that can affect decisions taken on its basis [13]. Accordingly, the qualitative content of the accounting and analytical support for economic security of an enterprise should cover analytical data, which are not presented in financial statements now. This is

also confirmed by the essence of the principle of prevalence of the essence over the form, which envisages the priority of the economic process and its consequences over formal conditions.

It is also worth noting the difference between the methods for assessing individual components of financial reporting in accordance with the domestic and international standards, in particular, those related to intangible assets, liabilities and expenses. Thus, in Ukraine, there are significant problems with the protection of intellectual property and assessment of the cost of trademarks. Typically, for these purposes, there used the methods to determine the present value of future cash flows, not taking into account the features of the situation in the market and the prospects for its development. Moreover, the using of purely mathematical methods under conditions of uncertainty and variability of the external environment inherent in the Ukrainian market can be unreliable and non-informative. There are also significant differences in the estimation of liabilities and expenses, since, according to the norms of the domestic accounting regulation, they are determined in accordance with the actual documented volumes, while the international standards imply determining transaction costs and results of actuarial expectations.

Thus, the organization of accounting and analytical support for the economic security of an enterprise should be aimed at creating all the necessary conditions for the adoption of effective management decisions in the area of combating various threats. Under modern conditions, the process of organizing collection, processing and generalization of accounting information is maximally automated. The process of automation involves the possibility for collecting and processing accounting information through specialized computer software, as well as forming analytical reports on different aspects depending on the needs of management personnel.

The organization of the accounting and analytical process includes three main stages: monitoring, comprehension, planning, which differ from those of the accounting process.

At the monitoring stage, the formation of an information array for managing economic security level is carried out by selecting the accounting data which are essential and necessary in this context. At the same time, the primary stage of accounting is the registration of business operations through the formation of primary documents, and then – at the stage of current accounting – grouping information with the help of synthetic and analytical accounts. The stage of comprehension actually presents a process of economic analysis of intermediate and aggregate indicators, which allows determining the level of influence of economic security factors and threats, establishing causal relationships in the analyzed system. The planning stage involves modeling future development of an enterprise under various conditions and searching the optimal solutions for ensuring the proper current and future level of the enterprise's economic security [14].

For the automated or partially automated organization of the processes of forming the accounting and analytical support for economic security in an enterprise, specialized software can be applied. Accounting software products can be applied to provide partial automation, while for management purposes a variety of database management systems or integrated information systems are used.

However, the system of accounting and analytical support is not restricted by data of financial and internal reporting but also includes non-financial information and information about the environment. In the analytical process, the enterprise's own databases, including open data from state registers, statistics and customs authorities of Ukraine, etc., are formed on public official resources. To form such databases, domestic enterprises can also use the specialized services, such as "Liga:Zakon Kontragent" or "YouControl", etc. Such services offer users information about counteragents in various sections: financial and property status, organizational legal form, owners and shareholders, lawsuits, capital and liabilities, etc.

Among the complex software solutions, which form accounting and analytical support for economic security of enterprises, it is necessary to single out several basic types of them. Transaction-Processing System, which is designed to automate the collection of operating information. Management Information System, which is used for the current grouping of operating information and its representation in various consolidated sections. Office Automation System, which is designed to create effective communicating in an enterprise. Executive Systems or Executive Information Systems, which are used to implement and monitor management decisions [15–18].

**Conclusions.** The system of accounting and analytical support for economic security is constantly transformed under the influence of the development of information technology and requirements for accounting information. The basis of such support is accounting and reporting data as well as public sources about the market situation, which is also based on public reports. In turn, ensuring the quality of accounting information, efficient organization of accounting and management processes is an integral part of both the analytical and management components of the system for forming a proper level of economic security of an enterprise. The information support for such processes should be not only complete and reliable but also economically feasible and relevant in its content, be highly useful. The formation of own databases and specialized forms of management reporting, descriptive elements of doing business will create preconditions for rapid response to the increased impact of internal or external threats to a business. Under such conditions, there is a need to strengthen the requirements for the qualification and responsibility of accounting personnel, their awareness of the essence and importance of mastering the latest methods for generalizing accounting information, accounting estimates, and analysis of aggregated information.

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