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ACCOUNTING AND ANALYTICAL SUPPORT OF RISK MANAGEMENT OF ECONOMIC SECURITY AT THE POULTRY ENTERPRISE

Summary

The complexity of modern production, rapid development of production technologies, changes in prices for raw materials and supplies determine a variety of threats to the economic activity of poultry enterprises and ultimately increase quite high competitive risk of the finished products. Effective risk management of the economic security function of a poultry enterprise requires modern information technology support, and is to contain interconnected information flows of accounting and analytical procedures.

It is defined that accounting and analytical insights allow companies to identify the current state of the poultry enterprise, taking into account all the risks detected and assessed by the accounting system, as well as predict the future development of the business entity based on forecast calculations.

The article examines the role of accounting and analytical support in risk management of economic security of the enterprise, and evaluates the economic security of poultry enterprises in terms of financial, resourceful, social and environmental components, as well as identifies the need to improve the quality of accounting procedures in order to minimize risks in management decision-making for strengthening the economic security in poultry enterprises.

During the study of accounting and analytical support of the enterprises, we used such general scientific methods as system and abstract-logical reasoning to assess the economic security of poultry enterprises as well as methods of grouping and comparison, synthesis, economic and mathematical modeling, graphical analysis.

We recommend to consider accounting and analytical support of economic security of the enterprise as a set of data, that includes methods and technologies of various types of accounting (e.g operational, accounting, financial and management, tax, social and environmental), analysis and control procedures to conduct management decisions to counter internal and external threats to security of the business entity and its sustainable development. The conducted studies and evaluations of the economic security of the poultry enterprise in terms of components revealed the limited formation of accounting and analytical information in the industry due to incompleteness and subjectivity. In the context of exacerbation of economic, social and environmental problems, the quality of accounting information, its reliability, completeness and accuracy, which will minimize risks to the business environment, make effective management decisions to strengthen economic security of the enterprise and industry.

Keywords: poultry enterprise, economic security, accounting and analytical support, risk identification.

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