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ACCOUNTING AND ANALYTICAL COMPONENT OF THE INFORMATION SYSTEM ENSURING THE ECONOMIC SECURITY OF THE ENTERPRISE

Summary

In today's conditions of a full-scale war with the Russian Federation, every business entity in Ukraine operates in a complex, unstable and dynamic environment, the changes of which are accompanied by constant strengthening of competition, acceleration of inflationary processes, growth of business risks and the danger of destruction of logistics and partnership ties. Currently, the quantitative and qualitative properties of the enterprise regarding the ability to survive and ensure development in the conditions of the destabilizing effect of unpredictable and hard-to-forecast external and internal factors come to the fore.

The enterprise's ability to timely implement anti-crisis measures, effective functioning and dynamic development is an indicator of its economic security. Therefore, the accounting and analytical component of the information system for ensuring economic security is an extremely urgent problem that needs to be solved and is under increased attention of both domestic and foreign scientists and specialists in financial and economic security.

The purpose of the article is to reveal the possibilities and prospects of creating a complex accounting and analytical information system at the enterprise, which allows achieving systematicity and complexity, structure and organization of the enterprise management process within the framework of the concept of economic security.

The article considers the importance of accounting and analytical information necessary for enterprise management. The main sources of threats to the economic security of the enterprise, which are formed in the accounting system, are revealed. The internal

control system of the enterprise is presented as the main element of economic security. A scheme for the movement of accounting management information has been developed. The main tasks of the complex information accounting and analytical system for ensuring the economic security of the enterprise are outlined. It has been proven that information security in Ukraine during the war must necessarily be subject to the criteria of confidentiality, integrity and availability.

Keywords: economic security; accounting and analytical information system; entity; information.

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