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ACCOUNTING PROVISION OF THE FINANCIAL SECURITY OF THE ENTERPRISE

The article deals with the place of the accounting provision in the security system of the enterprise. It also gives the approaches to the notion "financial security of the enterprise" as well as the definition of the "enterprise information security". The article tackles the importance of accounting policy. There has been given own structural model of accounting provision of the financial security of the enterprise and suggested practical step as to organizing accounting provision of the financial security of the enterprise.

Keywords: accounting provision, security, financial security of the enterprise, information security, accounting security, system of accounting provision, structure, model, definitions, approach.

Сопко В., Ганущак Т. Учетное обеспечение финансовой безопасности предприятия. Определено место учетного обеспечения в системе безопасности субъекта хозяйствования. Приведены подходы к понятию "финансовая безопасность предприятия". Отражены подходы к дефиниции "информационная безопасность предприятия". Раскрыта суть учетной политики. Приведена собственная структурная модель учетного обеспечения финансовой безопасности предприятия. Раскрыта суть системы учетного обеспечения. Представлены предложения по учетному обеспечению финансовой безопасности предприятия.

Ключевые слова: учетное обеспечение, безопасность, финансовая безопасность предприятия, информационная безопасность предприятия, учетная политика, система учетного обеспечения, структура, модель, дефиниции, подход.

Background. Under conditions of the financial and economic crisis and unstable situation in Ukraine one of the most troublesome spheres of business activity is accounting provision and information as a part of the finance security of the enterprise. It is obligatory to control information

flows of the firm in terms of reporting, accountancy, profiting, money transactions as it results in the main purpose – earning money by the entrepreneurs and paying taxes and making country prosperous. In the time of unsteady business development, frauds, thefts, increasing unfair competitiveness, bribery, corruption, manipulating with financial information the main task for companies is to focus on the measures to prevent financial damages and creation of the policy in the sphere of accounting provision and financial security to unblock the access to accountancy data and reports. The core function of accounting records is to provide with true information which is to be processed on the basis of the scientific method of the system analysis. The records data to be in use influences to a greater degree on the provision of the financial security of the enterprise.

According to the World economical crime records the enterprises which most suffer from economic crimes are in sphere of financial services (50 %), in energy producing and mining industries (43 %), in communication industry (40 %). The crimes committed by the employees exceed the trespass done by other companies [1, p. 1].

Annual company losses because of thefts, trespass or other frauds may reach 7 % of the profit. Nearly 80 % of damage in Ukrainian companies is the matter of deliberate actions or personnel neglect. Meanwhile the survey conducted within companies showed that 56 % of them do not have effective system fighting fraud, only 37 % seems to have it formally [2].

About 80 % of financial losses are committed by the personnel 20 % of crimes are caused by illegal access to the computer information data. Consequently the price of the problems is from 6 to 9 % of the profit [3].

It has become vitally important now to create a particular theoretical and methodological body dealing with the questions of accountancy record provision of finance security the aim of which is to ensure strategy and tactics in company practical activities.

Analysis of the latest research and publications. We are trying to look into the development of the enterprise finance security, the development of information security and report provision – the main three scientific and practical approaches.

The issue of the enterprise finance security has been investigated by the following economy scientists: A. I. Bartysh [8], O. V. Chernysh [5, 10], I. G. Chumarin [3], T. V. Gavrylova [9], V. S. Dombrovsky [6], A. O. Yepifanov [6], T. V. Klymenko [11], B. I. Kutsyk [8], V. G. Margasova [7], O. L. Plastup [6], A. V. Rogoviy [7], I. O. Tarasenko [7]. There have been the following works dedicated to this problem written by A. N. Azrilian [11], O. A. Sokolovska [15], V. L. Gevko, V. A. Grygoriev [12], L. M. Degtyarova [14], V. S. Iftemchuk [12], D. V. Kislov [16], M. I. Manylych [12], O. M. Stepanova [14], G. D. Shutak [12], O. I. Zaharov [17]. The question of reporting provision was tackled by I. V. Bolbotenko [4, 21], T. V. Bochulia [28], L. V. Gnylytska [1, 24], Ya. I. Mulyk [22, 23], O. M. Romashko [20], L. Ya. Trynka [25].

The description of report provision in the information component of the enterprise financial security needs systematization on the basis of recent research of economy scientists. The lack of the unanimous point of view as to the definition of 'enterprise financial security' needs more research. It has to be focused on the role of reporting provision as the component of the financial security of the enterprise, which is not tackled to the full.

The **purpose** of the article is to define the contents, role of the reporting provision in the informational component of the financial security, in accordance with nowadays conditions.

The **aim** of the article are:

- to define the place of the reporting provision in the security system of the enterprise;
- to introduce the approaches to the category financial security of the enterprise;
- to explain the definition of information security of the enterprise;
- to introduce the meaning of recording policy;
- to implement the own structural model of report provision of the financial security of the enterprise;
- to reveal the essence of the report provision system;
- to give suggestions as to record provision of financial security of the enterprise.

Materials and methods. The article uses the laws, theses data, scientific reports, internet-resources and there have been used the following methods: analysis, synthesis, induction, deduction, summarizing theoretical knowledge.

Results. Economical security is the core function of the enterprise activity to avoid the destructive processes [4, p. 170]. One of the main parts of the economical security is financial security of the enterprise.

Financial security of the enterprise plays the main role in provision of its functioning, development of the activity. That is why it is necessary to give the definition of the "financial security of the enterprise" (*table 1*).

The main idea of the approaches to the notions of the financial security is to provide the commercial secrets in the form of information, the protection against of the negative affect of inner and outer environment, the ability to fast reaction on the changes, the ability to use the enterprise resources to function in steady pace in the current and future periods.

According to the authors' point of view, financial security is a component of the economical security of the enterprise, which defines the development process of the enterprise on the basis of the corresponding financial resources, sufficient capital activities, accordance to the aims and missions minding the level of inner and outer threats, which may be in the current and future periods, protection of reporting information from illegal employees' performance, managers and counteragents.

Table 1

**Approaches to the definition
of the term "financial security of the enterprise"**

Approach	Authors	Brief contents
Situational approach	A. O. Yepifanov, O. L. Plastun, O. S. Dombrovskiy, V. I. Kutsyk, A. I. Bartysh [5, p. 22–23]	<ul style="list-style-type: none"> • Promotes profitable activity of the enterprise • Allows to detect problems at various stages in enterprise activity • Neutralizes crisis and prevents bankruptcy
Subjective approach	V. I. Kutsyk, A. I. Bartysh, [6, p. 254] T. V. Klymenko [7, p. 248–249]	<ul style="list-style-type: none"> • Provides steady security of the main well-balanced financial interests from current and real threats of inner and outer sources
Resourceful and functional approach	T. V. Gavrilova [8, p. 106]	<ul style="list-style-type: none"> • States the enterprise working condition with its financial steadiness provision as well as necessary financial resources to be realized to reach definite purposes and to make control on every stage, and sensibly use all financial resources to receive the profit
Standard-legal approach	V. G. Margasova, A. V. Rogoviy [9, p. 124]	<ul style="list-style-type: none"> • The enterprise state when it is provided to use all kinds of available resources and solution of the tasks and the necessary conditions are being created to strategic development in the future; • the creation of functional conditions to use finances directly on purposes as well minimize the abuse of the usage of finances
Statistical approach	A. O. Yepifanov, O. L. Plastun, V. S. Dombrovskiy, V. I. Kutsyk, A. I. Bartysh [10, p. 22–23]	<ul style="list-style-type: none"> • Creates necessary conditions for financial support, its steady growth in the current and future periods
Approach of the strategic purposefulness	L. O. Matviychuk [11, p. 135]	<ul style="list-style-type: none"> • Enterprise development, accordance of its financial capacities to the market conditions in the state and as a whole, so it gives the objective possibility to estimate the correctness and advisability of the chosen financial strategy

Under conditions of steady growth in formation field it is necessary to provide information security on all levels of its activity (*table 2*).

Approaches to the definition "Informational security"

Author	The contents of the approach
V. S. Iftemchuk, V. A. Grigoriev, M. I. Manylich [12, p. 55]	The provision of the information security against accidental or deliberate access of the people who do not have such right, the protection of the equipment, processes, programs, data base to present the ample picture of the information to be processed, stored and transmitted by the equipment
A. N. Azrilian [13, p. 56]	Integral peculiarity of the information, which is characterized by confidentiality, integrity and accessibility, the protection of the equipment, processes, programs, database to present the ample picture of the information to be processed, stored and transmitted by the equipment, the possibility of the environment to provide the security of the information
O. M. Stepanova, L. M. Degtyarivova [14]	Protection of the information and supportive infrastructure against accidental or deliberate actions, which can produce the damage to the owner of information resources or the information users of the supportive infrastructure
O. A. Sorokovska, V. L. Gevko [15, p. 33–34]	Social relations hips as to creation and maintenance of the capability of the information system of the enterprise
D. V. Kislov [16, p. 40]	Security state against the affect and the usage of the information to be lead to slow down or obstacles to its usage and realization

To counteract the threats, hazards and risks and to provide the security and steady growth of the enterprise is possible only on the basis of the joint approaches to form the information resources, which are the source of the adoption of the strategic, tactical and operation managerial decisions. Only the joint system to provide information security at the current moment enables to detect, estimate and counteract the threats and risks effectively, protect intellectual property of the enterprise and provide the guidance with true and necessary information about the processes, which take place in inner and outer surroundings [17, p. 185].

The import ant place in the system information component takes the recording policy of the enterprise, which reflects its working performance and contains information about money movement. Recording is one of the methods of financial system managing alongside with planning, motivation, arrangement, analysis and supervision in the process of the provision of the managerial activity and adoption of the strategic and tactical decisions. The main functions of the recording is collection, procession of the working managerial, commercial, financial information, provision of the users with reliable information about the financial state of the enterprise. According to the Law of Ukraine on the Accountancy and Financial Reporting in Ukraine' and the National Standard of the Accountancy 1 "General Requirements to Financial Reporting" the reporting policy is the complex of the principles, methods and procedures to be used by the enterprise to make the financial reports [18; 19]. So the enterprises should reflect the reliable information about its working activity, being free to select principles, methods and procedures of the accountancy reporting. The main task of

recording policy is the provision with qualitative and quantitative recording information about main principles of the financial and working activity of the enterprise, which is based on the financial activity in order to make reliable financial reports. Recording policy is signed by the chief manager of the enterprise. It is necessary to outline main procedures in recording financial reports to meet peculiarities of the enterprise performance and the owners' interests.

The order of the recording policy is to be the important standard document with peculiarities of the enterprise performance and must regulate principles, arrangement procedures and methods of recording policy of the enterprise [20].

Drawing to get her with international standards of finance reporting for national accountancy law allows the enterprises to decide the reporting policy by themselves. The enterprise should record reporting information in accordance with the financial policy of the enterprise alongside with state regulations. If the enterprise uses different methods in giving the financial reports, the results consequently will be different. So such facts can't show the real financial conditions of any enterprise. There must be a unique method for reliable reporting for all rank users [21, p. 14–22].

Special attention in enterprise accounting policy in our opinion must be given to accounting maintenance in the informational component of the financial insurance of the enterprise. We consider the following approaches of scientist economists in this matter (*table 3*).

Table 3

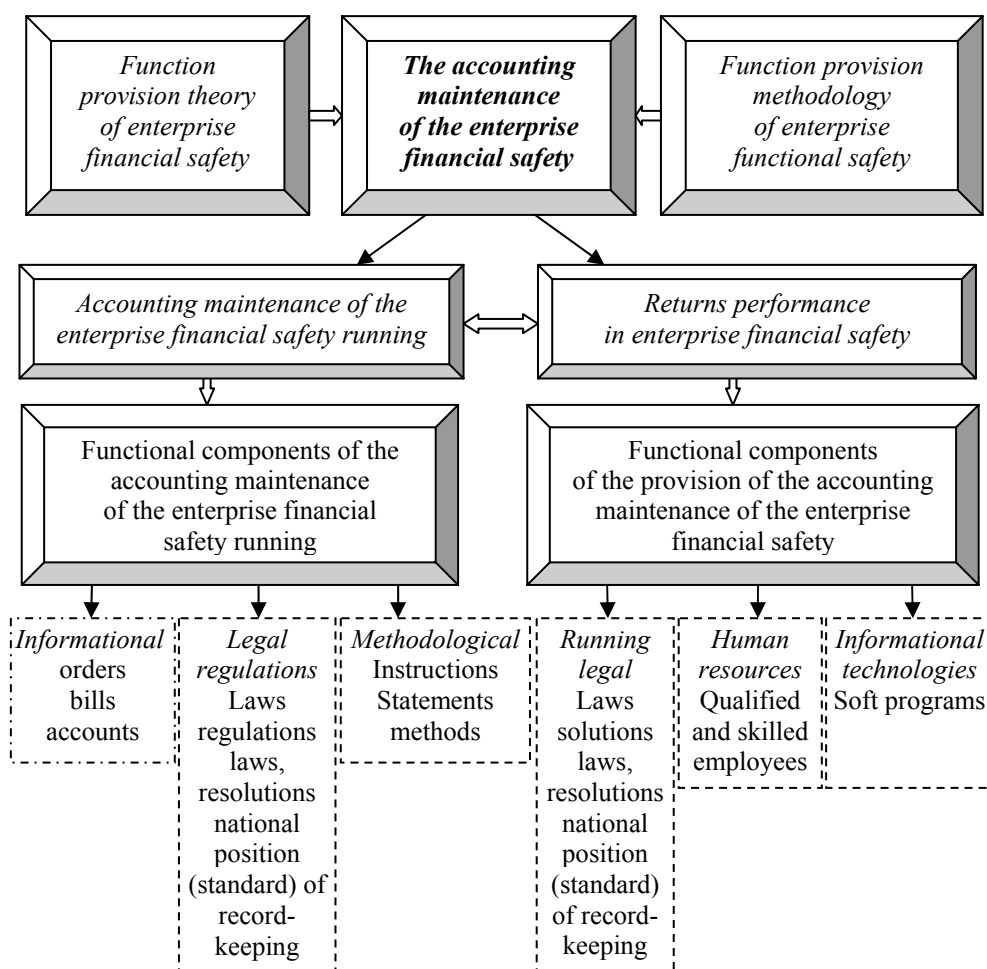
Approaches to "accounting maintenance" term

Author	Approach
I. V. Bolbotenko [21; 14–22]	The combination of the process of selection, preparation, registration and consideration of the accounting information of the enterprise on the legal basis of the system of returns
Ya. I. Mulyk [22; 14; 23; 21]	The process of selection, preparation, registration and systematization of returns information and considering it on the basis of the management solutions which aim safety provision of the financial interests of the enterprise on all its financial levels

The main purpose of the accountancy provision of the enterprise is the access to the liable information to rule economical processes of the enterprise and selection of approaches to support its security and stable growth. The main tasks of the accountancy provision is the diagnosis of the financial performance of the enterprise to foresee its solvency (bankruptcy), estimation of the security situation and financial reliability of the potential partners, information preparation to adopt managerial decisions on the cooperation with the partners under conditions of appearing threats and dangers, identification of risk sand connected potential dangers, minimization of the risks connected with unreliable reporting information, assisting harmony of the interests by both people and organization, to provide the information security, which may relate to commercial secret of the enterprise [24, p. 143].

So, it is necessary to stress the following: on the one hand provision of the accountancy reporting is the financial platform to estimate the state, level, dynamics, comparison of the financial security, and on the other hand – the sort of professional performance in the sphere of management of financial economical security of the enterprise. To our mind, the accountancy report provision as an element of information security of the enterprise is influenced by the systematization of the accountancy reporting, to be given timely, accuracy and reliability, the completeness of the reporting, there should be economical and rational reporting with peculiarities of the enterprise performance, the legal form of activity, the amount and the level of diversification of financial working activity and other factors.

Here is the structural model of the accounting maintenance of the enterprise financial safety (figure).



The Model of the accounting maintenance in enterprise financial safety
(the author' research)

Accounting systems contain confidential information that should be kept safe and secure at all times. The consequences of unauthorized access can be devastating – from identity theft problems to loss of irreplaceable data. When accounting data is changed or deleted on purpose or by chance, it creates havoc in the accounting department, calling into question the reliability or accuracy of all data. To ensure the cooperation of the structural detachments may be done with the help of the system of the accountancy provision, which reflects the reaction of the enterprise on the changes in inner and outer environment. The system of the accountancy reporting is a complex of all interconnected reports (accountancy, financial, managerial, tax), which make the whole.

The system of the reporting provision is a part of the general managerial system, which defines the circle of its users, their informational requirements. The main significance is to provide with continuous process and the usage of the results to form recommendations to adopt managerial solutions. The general methodology and regulations are being developed to use rationally in the reporting system [25].

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In the system of secretly keeping reporting information of the enterprise there is a very important element – electronic digital signature. According to ar. 1 of the Law of Ukraine "About electronic digital signature" the electronic digital signature is the "kind of the electronic signature" which is created as a result of cryptographic image of electronic symbols and enables to confirm its integrity and identify the signature [27].

Additional functions of the personal security data by means of authorizing on the basis of up-to-date technology and modern equipment allows to install continuous connection with inner and outer carriers of information. Managerial personnel have the possibility to rule the company in the distance, which leads to fast generation of solutions and fulfilling the tasks. Actualization of the informational system provides the search and the usage of new mechanisms to promote the company at the world market, realize investment potential and form effective innovation environment [28, p. 282].

Accounting information system infrastructure is crucial to carry out successfully most of bookkeeping operations in a modern enterprise. Consequently, the security of the system should be an important issue on the enterprise agenda. A series of factories can be construed as having increased the risk of electronic attack at the accounting information system infrastructure such as unavoidable difficulties of securing such system; the

increased globalization; insufficient awareness and training of the accounting systems users, and attitudes or practices that do not follow use procedures; availability of information with concern to unauthorized access to the accounting information system; unclear regulations and certain jurisdictional difficulties. The paper studies the security of the accounting information system infrastructure in modern corporations from the viewpoint of modernizing accounting while implementing new information technologies aimed at carrying out the objectives of integration and globalization construed as phenomena specific to information society and knowledge [29].

So, according to authors' points of view, one of the threats of the accountancy reporting of the enterprise is the shadow economy, double accountancy reporting, releasing inaccurate information on the website for auction holders and other users, which enables reliable calculations, makes doubtful financial analysis, importance to invest the enterprise.

Conclusion. Given research in accounting maintenance of the enterprise financial safety allows to formulate the generalizing conclusions, which cover its content and the role: the accounting maintenance of the enterprise financial safety is the component to the information all maintenance of the enterprise financial safety; the absence of the suited preparation system of the staff in the sphere of management of the financial economic safety in the national educational establishments in accordance with the modern market in services; the lack of understanding the needs of the accounting maintenance of the informational safety of the enterprise by the managers; the slow process of spreading necessary information at the enterprises about the accounting maintenance; what is more the usage of accounting policy supposes varieties of depicting the accounting information and that it fraught with wrong and inappropriate strategy and tactics solutions.

We recon the authority must undertake the following steps in the sphere of accounting maintenance of the enterprise financial safety: to sign the agreement as to commercial or official secrecy; to avoid fixing the electronics with important information at soft repairing off ices or to fix the electronic equipment in the presence of authorized persons ; try avoiding the accountancy errors, distortions; the accountancy records must be done in the moment of transactions or immediately after them; avoid making presents or passing in to heritage the equipment or documents which may contain confidential enterprise accounting information; avoid saving on electronic digital signature; constantly follow the changes in the procedure of keeping the accountancy; there must be a clear interaction of all structural subdivisions; to arrange psychological tests at the enterprise to detect the persons who are prone to abuse or neglect their duties, as well as to prevent robberies, frauds, or other financial crimes, distortions in financial reports.

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Articles submitted to editors office of 04.07.2016.

Сопко В., Гануцак Т. Облікове забезпечення фінансової безпеки підприємства.

Постановка проблеми. В умовах фінансово-економічної кризи, нестабільної ситуації в Україні однією з основних проблемних сфер діяльності в Україні є облікове забезпечення інформаційної складової фінансової безпеки суб'єктів господарювання. Щорічні витрати в компаніях через крадіжки, зловживання чи інші шахрайські схеми персоналу можуть досягати до 7 % виручки. Майже 80 % збитків українських компаній – це наслідки умисних дій або халатного ставлення власного персоналу.

Саме це потребує розробки відповідного теоретико-методичного апарату з питань облікового забезпечення фінансової безпеки, яке буде відповідати стратегічним та тактичним цілям суб'єкта виробничо-господарської діяльності.

Мета статті – визначити зміст, роль облікового забезпечення в інформаційній складовій фінансової безпеки суб'єкта господарювання, її відповідність сучасним умовам.

Матеріали та методи. У статті використано закони, матеріали дисертацій, авторефератів, наукових фахових статей, інтернет-джерела, а також застосовано методи: узагальнення теоретичних знань, аналізу, синтезу, індукції, дедукції.

Результати дослідження. Система облікового забезпечення є складовою загальної системи управління, що ідентифікує коло її користувачів, їх інформаційні потреби. Її суть полягає у забезпеченні безперервності цього процесу і використанні його результатів для формування рекомендацій щодо прийняття управлінських рішень.

Облікове забезпечення в інформаційній системі має вирішальне значення для успішного виконання більшості операцій бухгалтерського обліку на сучасному підприємстві. Отже, безпека системи повинна стати важливим питанням на порядку денному підприємства.

Загрозами облікової безпеки підприємства є робота в тіньовій економіці, подвійний облік на підприємствах, оприлюднення неправдивої інформації на сайті НКЦПФР для акціонерів та інших користувачів, що унеможливорює правдиві розрахунки, ставить під сумнів фінансовий аналіз, доцільність інвестування в це підприємство.

Висновки. У статті визначено місце облікового забезпечення в системі безпеки суб'єкта господарювання. Наведено підходи до поняття "фінансова безпека підприємства". Відображено підходи до дефініції "інформаційна безпека підприємства". Розкрито суть облікової політики. Наведено власну структурну модель облікового забезпечення фінансової безпеки підприємства. Розкрито суть системи облікового забезпечення. Надано пропозиції щодо облікового забезпечення фінансової безпеки підприємства.

Ключові слова: облікове забезпечення, безпека, фінансова безпека підприємства, інформаційна безпека підприємства, облікова політика, система облікового забезпечення, структура, модель, дефініції, підхід.