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МЕХАНІЗМ ФОРМУВАННЯ ТА ФУНКЦІОНУВАННЯ СИСТЕМИ ОБЛІКОВО-АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ ФІНАНСОВОЮ БЕЗПЕКОЮ ПІДПРИЄМСТВА

Анотація. В умовах постійної та складно прогнозованої зміни зовнішнього середовища і внутрішніх умов здійснення господарської діяльності вітчизняними підприємствами існує висока ймовірність виникнення загроз, реалізація яких може призвести до виникнення ознак кризового стану, а надалі і банкрутства. Наочне відображення усіх процесів в умовах певного підприємства найперше простежується у фінансовій сфері, а відтак актуальним є пошук та реалізація ефективних рішень для управління фінансовою безпекою, які повинні забезпечити гнучкість та адаптацію до умов, що змінюються, та, водночас, уможливити досягнення фінансових інтересів. Наявність значної кількості загроз для стійкого та ефективного функціонування фінансової системи підприємства вимагає удосконалення існуючих та розроблення нових механізмів гарантування його фінансової безпеки, що неможливо без формування належного інформаційного забезпечення, основу якого повинна складати система обліково-аналітичного забезпечення. Формування системи обліково-аналітичного забезпечення управління фінансовою безпекою підприємства спрямоване на посилення інформаційного підґрунтя розроблення та реалізації рішень суб'єктами безпеки. Розглянуто сутність обліково-аналітичного забезпечення для цілей управління фінансовою безпекою підприємства шляхом обґрунтування структури, переліку принципів й функцій, ключових завдань та сукупності визначальних параметрів щодо специфіки господарської діяльності вітчизняних підприємств та умов забезпечення їх фінансової безпеки. Розроблений механізм враховує специфіку господарської діяльності вітчизняних підприємств та передбачає поетапність внесення змін в організаційну структуру й коригування функціональних обов'язків працівників підприємства, з метою формування системи обліково-аналітичного забезпечення управління фінансовою безпекою підприємства із використанням наявних можливостей та досягнення ключових завдань у сфері фінансової безпеки. Обґрунтовано необхідність здійснення в процесі формування системи обліково-аналітичного забезпечення управління фінансовою безпекою підприємства організаційного, технологічного та функціонального етапів, а стосовно її функціонування – коригування дій та взаємозв'язків у підсистемах обліку, аудиту й аналізу з врахуванням необхідності виконання завдань у рамках фінансової безпеки підприємства.

Ключові слова: фінансова безпека підприємства, обліково-аналітичне забезпечення, управлінське рішення, інформація, система

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THE MECHANISM OF FORMATION AND FUNCTIONING THE SYSTEM OF ACCOUNTING AND ANALYTICAL SUPPORT OF FINANCIAL MANAGEMENT OF THE ENTERPRISE

Abstract. The management of Ukrainian enterprises, which is carried out in difficult-to-forecast conditions for changing the operational environment, requires properly informational ground, this should be facilitated by the system of accounting and analytical support. Formation the system of accounting and analytical support of financial management of the enterprise is aimed at strengthening the information basis for the development and implementation of decisions by security subjects. The essence of accounting and analytical support for the purposes of managing the financial security of an enterprise by justifying the structure, a list of principles and functions, key tasks and a set of determining parameters regarding the specifics of economic activity of domestic enterprises and the conditions for ensuring their financial security are considered. The mechanism has been developed which provides for the gradual introduction of changes in the organizational structure and adjustment of the functional duties of the enterprise's employees with a view to developing the system of accounting and analytical support for the management of financial security at the enterprise using the available opportunities and achieving key tasks in the field of financial security.

Keywords: financial security of the enterprise, accounting and analytical support, management decision, information, system

Introduction

In the conditions of constant and difficultly predicted changes in the external environment and internal conditions of economic activity by domestic enterprises, there is a high probability of threats occurrence, the implementation of which can lead to the appearance of signs of a crisis state, and in the future, bankruptcy.

The visualization of all processes in the conditions of a certain enterprise is reflected, first of all, in the financial sphere, and consequently it is actual to search for and implement effective solutions for financial security management that should provide flexibility and adaptation to changing conditions while at the same time making it possible to achieve financial interests.

The presence of a significant number of threats to the sustainable and efficient operation of the financial system at the enterprise requires improving existing and developing the new mechanisms to ensure its financial security, which is impossible without the formation of adequate information support, which should be based on the system of accounting and analytical support.

Theoretical bases of financial safety management at the enterprise were studied by a domestic and foreign scientists, such as O. Arefieva, I. Blank, O. Baranovskiy, A. Voronkova, K. Goryacheva, L. Donets, S. Iliashenko, G. Zadorozhnyi, M. Kyzym, T. Klebanov, G. Kozachenko,

L. Kostyrko, O. Lyashenko, Y. Oleinykov, V. Ponomarov, R. Saifulin, O. Tereshchenko, A. Sheremet, V. Shlykov and others.

On the problem of accounting and analytical support of the process of managing the activities of enterprises focused attention: P. Buriak, F. Butynets, L. Gnylytska, T. Karpova, G. Kireitsev, O. Gudzynskiy, M. Demianenko, V. Len, M. Pushkar, P. Sabluk, V. Sopko, L. Suk and others.

Paying tribute to the scientific and practical significance of the works of the scientists mentioned, it should be noted that in the domestic and foreign literature, some important aspects of financial security have not been adequately reflected, in particular in the formation of the system of accounting and analytical support of financial security management at the enterprise.

The purpose of the article is to substantiate the essence of the system of accounting and analytical support of the financial security management of the enterprise and to develop a mechanism for its formation and functioning.

1. The essence of the system accounting and analytical support of financial management at the enterprise

The essence of management is the acceptance by the subjects of management of certain decisions on management objects. The basis of the management decision is information that allows clarifying the

essence of the problem, possible scenarios for development of events, available resources and the ability to influence the situation. In addition, information is also needed in the process of implementing a certain decision as a basis for monitoring and correcting it, analyzing the results and improving the management process itself. But the concept of «information» is very stretched and covers the activities of the entire enterprise and its external environment, so a large amount of information is unnecessary in a certain situation at the enterprise, and can not only help but also harm, as it will not allow to make an appropriate decision promptly [1, p. 124]. As a result, the importance of the formation of a certain system that would make receiving, ordering and highlighting important information for decision-making is growing. In the scientific literature [2, p. 136–138; 3, p. 112] such a system is defined as accounting-analytical. In our opinion, for the purposes of ensuring the financial security of an enterprise, it is advisable to create a system of accounting and analytical support with certain differences that take into account the specifics of the recognition of financial threats and risks.

The essence of accounting and analytical support is the implementation of a set of consistent procedures for the collection, compilation, processing, verification and analysis the information on the economic activities of the enterprise in order to identify changes in the level of financial security, the impact of factors, available resources and possible consequences for business management and development. This process should be considered as a key component of ensuring the necessary level of security and improving financial management of a particular enterprise. From that we can conclude that in accounting and analytical support as a system in which, taking into account the specifics of the financial security of an enterprise, it is expedient to distinguish three components: the accounting subsystem, the subsystem of economic analysis and the audit subsystem. The allocation of the third component – the audit subsystem – is related to the importance of verifying the reliability of information for making managerial decisions in the security sphere.

In our opinion, the system of accounting and analytical support of financial safety management of an enterprise should, based on the data of operational, statistical, financial and management accounting, provide for the preparation the information for decision-making by the security subjects by way of generalization, systematization, verification and analysis.

In fact, it can be argued that the structure of the system of accounting and analysis of financial management of an enterprise should be formed on the basis of the system of accounting and analytical support of enterprise management by develop-

ing and approving the additional functional duties of employees of accounting, audit and analytical units, to define the special secure information channels and a feedback system with subjects of security for promptly clarifying the state of security facilities clarity in the enterprise and changes in the external environment of functioning.

The system of accounting and analytical support should play an important role in managing the financial security of the enterprise, ensuring the interaction of specialized, semi-specialized security subjects and other business units, in particular in the exchange of information, making the company's rapid access to operational data on changes in the external and internal environment, the likelihood of the emergence and development of threats and risks, the influence of certain factors on the change in the level of security. All this should contribute to increasing the speed and quality of decision-making in the field of financial security.

In our opinion, the purpose of the system of accounting and analytical support of financial management of an enterprise can be defined as the formation and transfer the operational, reliable and comprehensive accounting and analytical information to ensure the validity and timeliness of management decisions by security subjects.

The system of accounting and analytical support should contain the following elements: information sources, objects and subjects of accounting and analytical support, appropriate methodological support [4, p. 85, 5, p. 57]. Sources of information are primary documents, registrars of accounting and financial reporting, as well as internal regulations, methodologies and accounting standards, as well as legislative and regulatory documents and the like.

The subjects are accounting and analytical department, the object is the economic activity of the enterprise.

It is possible to single out such a set of functions for the system of accounting and analytical support of financial security management of the enterprise:

- information, which consists in providing information about the level of financial security, the degree of influence of key threats and risks of internal and external security subjects;
- accounting, which provides for the reflection of all facts of the economic activity of the enterprise;
- control, which makes possible the verification of primary accounting information, control over the effectiveness of the actions of security subjects;
- analytical, which allows on the basis of primary accounting information to carry out retrospective, current and strategic analysis.

The principles of the functioning of the system of accounting and analytical support in the process of guaranteeing the economic security of an enterprise can be defined as follows:

- the principle of efficiency – the speed of information is determined by the ability to take preventive protective measures and the effectiveness of minimizing losses from the growth of danger;

- the principle of stability – the system of accounting and analytical support should function in an active mode to solve current and strategic problems;

- the principle of economy – reducing the cost of accounting and analysis in the management of financial security of the company is possible through the interaction of the security unit with other structural units;

- the principle of rationality – the system of accounting and analytical support should ensure the flow of information to security subjects in accordance with their functional tasks; the amount of information should correspond to the needs of security subjects;

- the principle of adaptation – the system of accounting and analytical support should be able to change in accordance with the tasks that are assigned to it as a component of an integrated system of financial security of the enterprise and changes in the environment of the enterprise;

- the principle of flexibility – is achieved by keeping in mind taking the needs for accounting and analytical information of each individual security subject.

According to a specific goal and the existing set of principles and functions, it is possible to establish a list of key tasks of accounting and analytical support of financial security management of the enterprise:

- formation of an information basis for making managerial decisions by security subjects;

- analysis the level of financial security, identification and impact of a key threats and risks in general and within the main functional components;

- control over the reliability of primary accounting information, the process of implementation of management decisions and the effectiveness of the actions of security subjects;

- planning actions to adapt the system of accounting and analytical support in accordance with changes in the external and internal environment of the enterprise.

The formation of the system of accounting and analytical support largely depends on the information needs of security subjects [6, p. 263]. For each individual internal and external security subject, it is necessary to establish clearly the volumes of accounting and analytical information, terms, priority and level of access. For example,

if a manager is identified at the enterprise, whose functions include ensuring the security of the enterprise (small enterprises), a security unit (medium and large enterprises) is created, then the volume of accounting information is the largest in terms of volume and the highest in terms of accessibility. Provided that the enterprise attracts private security structures or state security services to ensure security, in addition to its own security subjects, certain restrictions must be established for them, which are directly related to the protection of the owners' financial interests, but at the same time comply with the norms of the current legislation.

2. The mechanism of formation and functioning of the system of accounting and analytical support management of financial security of an enterprise

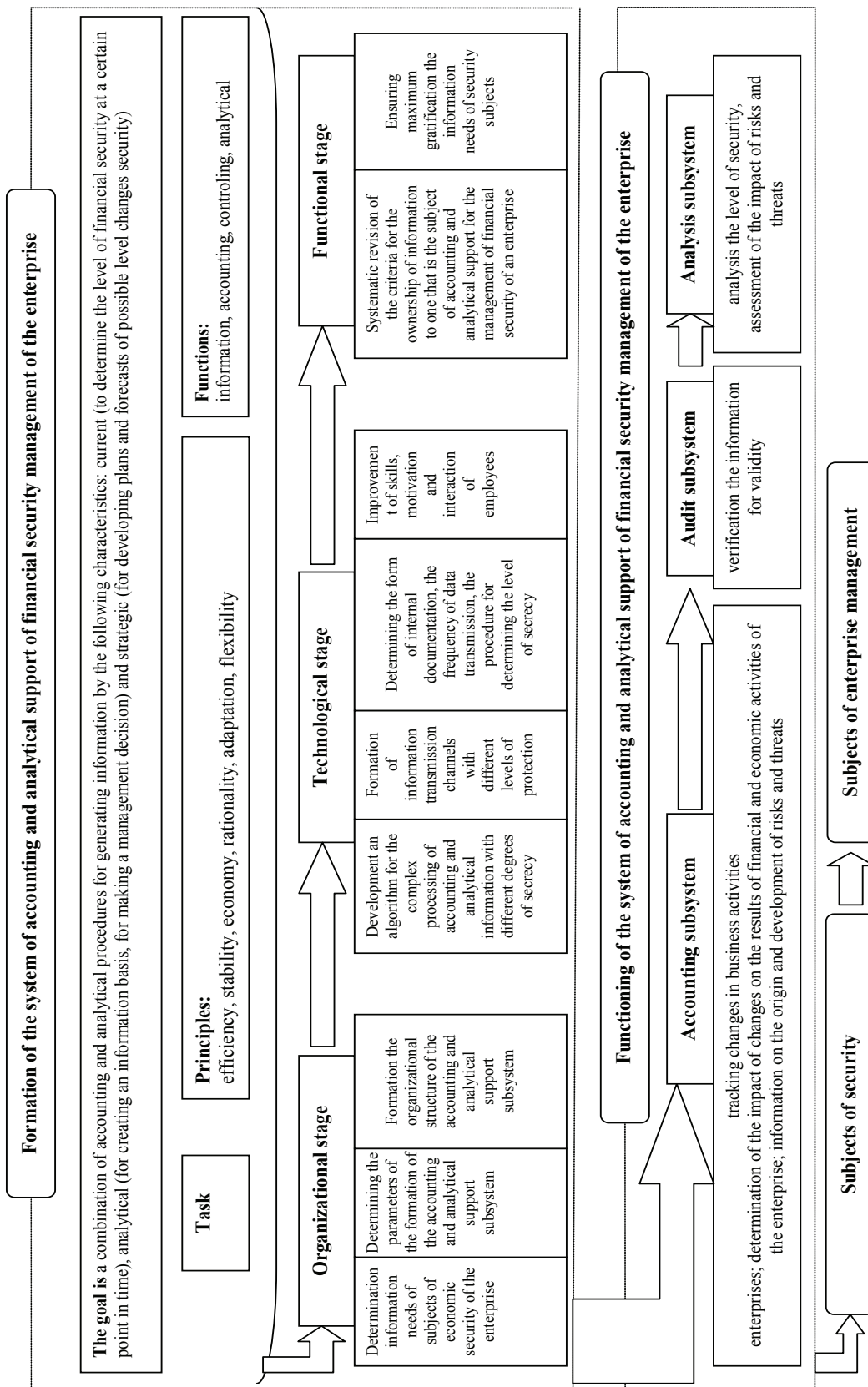
Differences in the organization of the financial security system at domestic enterprises will require consistent implementation of the interrelated steps in the formation the system of accounting and analytical support: organizational, technological and functional (see Graph 1).

In the «organizational» stage, the formation of information needs of security subjects occupies a key place, since this will be the starting point for determining the quantitative and qualitative parameters of accounting and analytical information, identifying certain areas in the financial activity of the enterprise that require priority attention, making calculations for allocating the necessary resources for functioning of such a subsystem.

In the «technological» stage the key place is occupied by two points. The first is the formation of data transmission channels with different levels of protection, which requires strengthening the security of part of the workflow. The second – provides not only the maximum automation of all accounting and analytical processes, but also the most efficient use of labor resources. The identification and identification of external and internal threats in the early stages of their development can not be carried out on the basis of available computer programs, since it is necessary to take into account the simultaneous impact of a rather significant number of differently directed factors, some of which may be a consequence of «information noise». In this case, the key role is played by the employee who, after trailing to the personal computer for the speed of information processing, is able to feel the slightest changes in the dynamics of the functioning environment, to use not only credentials, but also «unofficial» information, to make a decision based on intuition and something like that. The role of such an employee (group, department) is difficult to overestimate, which requires, when forming a subsystem of accounting

and analytical support, to give preference not only to technical equipment, but also to the selection,

training and motivation of employees of accounting and analytical units.



Graph 1. The mechanism of formation and functioning of the system of accounting and analytical support of financial security of the enterprise

The task of the «functional» stage is not only to directly achieve the goal of the system of accounting and analytical support, but also to improve it in accordance with changes in the needs of security subjects and parameters of the functioning environment.

The functioning of the system of accounting and analysis of financial management of the enterprise provides for consistent implementation of planned actions to obtain primary accounting information, its generalization, systematization, validation and analysis, and transfer to users to assess the level of financial security of the enterprise, determine the impact of key threats and risks as the basis for protection and (or) adaptation to changing operating conditions.

Conclusions

Ensuring to the necessary level of security for effective functioning and sustainable development

is impossible without the necessary security of information provided by security subjects. The basis of information support is accounting and analytical information, which is formed on the basis of primary accounting data, verification their reliability and analytical procedures.

Methodical bases of forming the system of accounting and analytical support of financial security management of the enterprise are taken into account, taking into account the actual conditions of doing business in Ukraine, the importance of timely and reliable information support for the development and implementation of managerial decisions by security subjects.

Given the importance of theoretical developments to improve the management of financial security of domestic enterprises, further research requires the process of identifying key external and internal risks and threats as an element of the accounting and analytical support subsystem.

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