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ENSURING ECONOMIC SECURITY THROUGH THE PRISM OF THE INTEREST OF AGRICULTURAL ENTERPRISE

The economic security of an enterprise is a complex concept and is connected not so much with the internal state of the enterprise itself, but with the influence of the external environment, with its subjects, with which the enterprise interacts. In this regard, it can be more precisely stated that the economic security of the enterprise reflects the harmony and balance of the interests of the enterprise and the interests of the subjects of the external environment. From these positions, the economic security of the enterprise can be considered as a practical implementation of the provisions of the theory of resource interdependence, according to which, in its activities, the enterprise must take into account not only its own, but also the various interests of its partners, the range of which can be very wide. It is from the point of view of the coordination of the interests of the enterprise and the subjects of the external environment interacting with it that it is intended to study the concept of economic security [1.].

We would like to remind you that the economic security of an enterprise is such a state of an economic entity in which, with the most effective use of available resources, it achieves prevention, mitigation or protection from existing dangers and threats or other unforeseen circumstances and mainly achieves business goals in conditions of competition and economic risk [2.].

It is proposed to consider the economic security of the enterprise as a measure of harmonization in time and space of the economic interests of the enterprise with the interests of the entities of the external environment connected with it, operating outside the enterprise. This understanding of the economic security of the enterprise does not contradict the attempts to define this concept, because, like all these attempts, it is based on the recognition of a significant, if not more, determining influence of the external environment on the enterprise's activities.

As a positive influence of the external environment, it is worth considering technical and management innovations that affect the activity of the entire enterprise [1.].

The negative influence of the external environment on the enterprise can be considered negative trends in the stock market, imperfect state policy regarding the development of the industry, lack of state support and protection of producers, trends in the development of competition; force majeure circumstances, i.e. natural disasters, coincidence of objective circumstances, strikes, military conflicts, embargoes, etc. [4.].

From our point of view, it is advisable to consider the management of economic security as an integral component of enterprise management mechanisms aimed at countering both positive and negative external threats. Therefore, insufficient attention

of the owners (managers) of the enterprise to the issues of its economic security is often the main cause of the crisis.

The enterprise can accept these innovations for implementation, or it can ignore them, but the need to consider the innovation is dictated by objective reasons. As a result of innovative processes, new methods and means of production appear. This objectively determines the need for active intervention of enterprises and innovative processes of critical analysis of possible means and methods of manufacturing the same type of products.

The need to take into account the innovations that appear in the field of production organization and management is due to at least two reasons, namely the possibility: to reduce production costs, thereby increasing profits and gaining competitive advantages in the market; expand the occupied market segment or access to new sales markets. As a result, this should lead to an increase in the company's profit, strengthening of its competitive position on the market and an increase in the level of economic security.

Among the subjects of the external environment, it is worth highlighting first of all the state, which, as it was shown, exerts the most significant influence on the activity of the enterprise, regulating almost all aspects of its activity in various forms. Each enterprise interacts with consumers of its products, as well as with suppliers of necessary resources. The composition of market infrastructure subjects is largely determined by the type of enterprise, its organizational and legal form.

The interaction of the enterprise with the subjects of the external environment is carried out in the market environment, that is, through the implementation of functional types of activities in the external environment, which primarily allow the implementation of production activities and exchange operations between the enterprise and other subjects of the external environment.

I would like to emphasize that according to O. A. Grunin and S.O. Hrunin subjects of enterprise security are those persons, divisions, services, bodies, departments, institutions that are directly engaged in ensuring business security. Taking into account the multifaceted nature of enterprise security activities, it is not enough to cover its provision with the help of one or two bodies. Therefore, many bodies are included in the security subjects of the enterprise.

The formation of the security system and, above all, the creation of its bodies (entities) depends on the external environment of the enterprise, the size of the enterprise, its economic, financial, production-technical, informational, intellectual, professional, organizational and other capabilities [3.].

So, with regard to the interaction of the external environment, it can be direct and indirect.

Direct interaction means direct contacts of the enterprise with the subjects of the external environment, carried out temporarily or permanently, on a documentary or informational basis, the results of which directly affect the profit of the enterprise. Such entities of the external environment include organizations related to the enterprise due to the goals of their activities and the tasks performed to achieve them, suppliers of

resources and consumers of products, organizations of commodity and financial markets, state bodies and local self-government bodies. Indirect interaction does not allow the enterprise to have direct contacts with the subjects of the external environment, whose activity, without having a direct impact on the operational activity of the enterprise, determines strategically important decisions made by its manager.

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The importance of the indirect interaction of the enterprise with the subjects of the external environment is increasing sharply in connection with the growth of the entire complex system of social relations, which is the environment of management.

As a result of the large number of external entities with which the enterprise directly or indirectly interacts, the interests of the enterprise are very diverse, and each enterprise is characterized by a set of interests unique to it, which in a certain way correlate with each other, have different statuses and belong to different entities. The interests of the enterprise are not only diverse, but also extremely mobile, which is due to the development of the enterprise itself and constant changes in the external environment. In this regard, it can be argued that the interests of the enterprise are not permanent, they change over time.

The main interests of enterprises include: economic, social, ecological, political, natural, compulsory, global, priority, secondary, current, strategic, branch, regional, functional.

The above examples of interests affect the results of its activity, the amount of profit, however, it is quite difficult to give them a quantitative interpretation, that is, it is practically impossible to describe the results of the enterprise's activity when satisfying such interests with the help of existing or newly developed economic indicators.

Thus, studies show that the interests of the enterprise are very diverse, as they cover all aspects of its activities.

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ОБЛІКОВА ПОЛІТИКА, ЩО РЕГУЛЮЄ ПРОЦЕС РУХУ ВІДХОДІВ ТА БРАКУ ВИРОБНИЦТВА

Основою інформаційного забезпечення підприємств, установ, організацій є бухгалтерський облік. Кожне промислове, виробниче, інвестиційне підприємство має приймати різноманітні методичні підходи (правила, методи, прийоми) таким чином, щоб дана інформація була точною, правдивою, без викривлень, тобто об'єктивною, якою в процесі будуть оперуватися надалі. Саме таким важелем впливу та інформаційним забезпеченням виступає внутрішньофірмова облікова політика підприємства, установи або організації.

Облікова політика – це сукупність різноманітних способів та процедур, що використовуються суб'єктом господарювання для ведення обліку, складання та подання фінансової звітності в межах, визначених Законом України «Про бухгалтерський облік та фінансову звітність в Україні», положеннями (стандартами) бухгалтерського обліку, міжнародними стандартами фінансової звітності, податковим кодексом та іншими нормативно-правовими документами.

Облікова політика є одним із важливих етапів існування та побудови всієї роботи суб'єктів господарювання. Відповідно до вимог чинного законодавства при затвердженні облікової політики немає необхідності вказувати, на який звітний рік вона приймається, оскільки облікова політика повинна застосовуватися з року в рік, а отже, розробляється підприємством самостійно на тривалий період його діяльності. Тому, важливим аспектом на сьогодні є формування облікової політики на підприємствах різних сфер управління.

При формуванні облікової політики особлива увага приділяється браку та відходам виробництва, тому що саме тут виникають проблеми, пов'язані з якістю продукції, ціною готової продукції, попитом споживачів й розміром отриманого прибутку, оскільки брак та відходи є складовими процесу виробництва, складовими витрат.