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INFORMATIONAL-METHODICAL ENSURING INTERNAL CONTROL OF ACTIVITIES OF ENTERPRISES FOR ECONOMIC SECURITY

Abstract. This article examines the need for economic information, determines its characteristics necessary for the implementation of strategic goals and objectives. The author notes the need to group and systematize economic information, since information is inherently heterogeneous.

The conditions for the effectiveness of the economic information system are also determined. The author paid much attention to the classification of economic information, noting that the information used by the internal control system of the enterprise is diverse in composition, content and sources. Within the framework of economic information, accounting reporting is an important management tool that contains the most synthesized and aggregate information about the financial and property status of an enterprise, and serves as the foundation for an objective assessment of activities for the current period and for long-term planning.

Keywords: internal control, information flows, groupings and systematization of economic information, classification of economic information, accumulation of external and internal information.

Introduction . At present, information is one of the most important resources in the activities of enterprises, on the reliability, prompt receipt and effective application, which depends on the prevention or minimization of economic risks, the timeliness of the development and adoption of management decisions, the formation of a safe direction of development. To implement strategic goals and objectives, you need to own high-quality information that describes how to monitor and ensure the effectiveness of current activities, and the external environment.

HELL. Sheremet [1, p. 71] notes that "economic information is a collection of information that characterizes the economic side of production and is the object of storage, transfer and transformation."

A.A. Kanke, I.P. Koshevaya [2, p. 35] believe that "economic information is a collection of information about the activities of enterprises, reflected in economic indicators."

The system of economic information can be justified and effective only if it facilitates the timely identification of shortcomings in the work of the enterprise, the search for opportunities for effective development, and the prompt adoption of managerial decisions.

At its core, economic information is heterogeneous, and in order to create an efficiently functioning information system, it needs to be systematized and grouped.

Classification of information for the purposes of internal control of the activities of enterprises is shown in Fig. 1.

In the process of activity, each enterprise creates an internal environment for its activities, but at the same time it directly interacts with the external environment.

At present, the work of the enterprise is significantly influenced by the environment. In order to formulate a development strategy, expand the range of industrial products, attract customers, select reliable partners, find sources of financing, formulate measures to improve the efficiency of activities, there is a growing need to obtain information that helps comprehensively and comprehensively study environmental

factors that affect the activities of the enterprise and can cause both risks, bearing certain losses, and opportunities that open up the horizons of successful development. Undoubtedly, interaction and exchange of information between the external and internal environment of the enterprise takes place, which are consumed and provided by resources, products, services, etc.

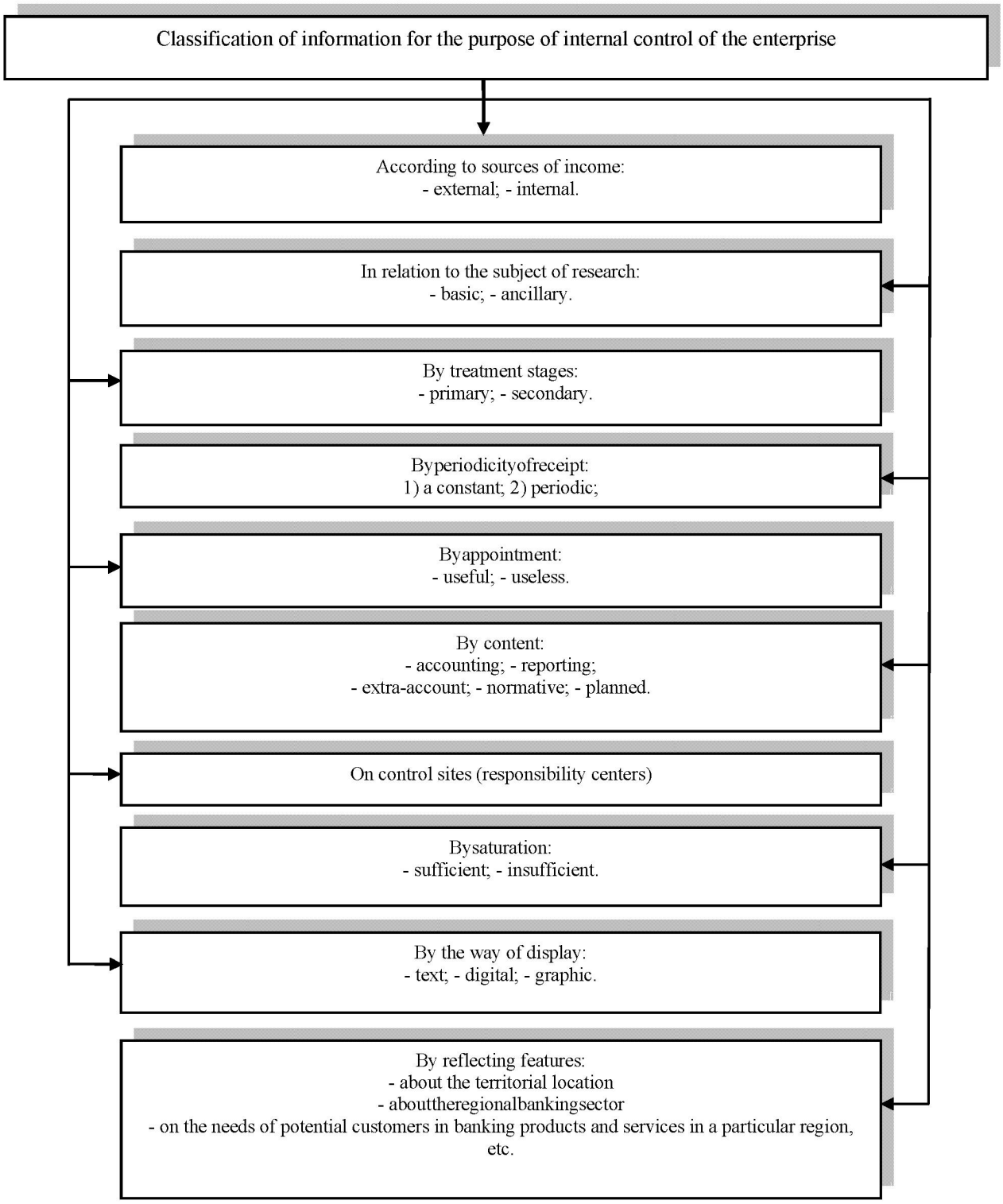

Figure 1- Classification of information for the purpose of internal control of the enterprise

Thus, depending on the sources of information, it is divided into internal and external information.

For the internal control system, the above types of information play a special role. Accumulation of internal and external information for the formation of internal control methods of the enterprise is shown in Fig.

The external environment of the enterprise provides external information to the internal control system that facilitates the analysis of competitors' activities, the establishment of customer needs in the latest industrial products, monitoring of macroeconomic factors that affect the operation of the enterprise.

An important role in the information support of internal control is provided by internal information including financial, managerial, statistical accounting and reporting data; planned documentation; constituent documents; materials reflecting contractual relationships with shareholders, customers, partners; acts of tax and audit; information on the activities of divisions, representative offices, branches, etc.

Internal information includes the secret of the enterprise and is confidential. Thus, internal workers can provide internal information to the internal control system within the limits of their duties.

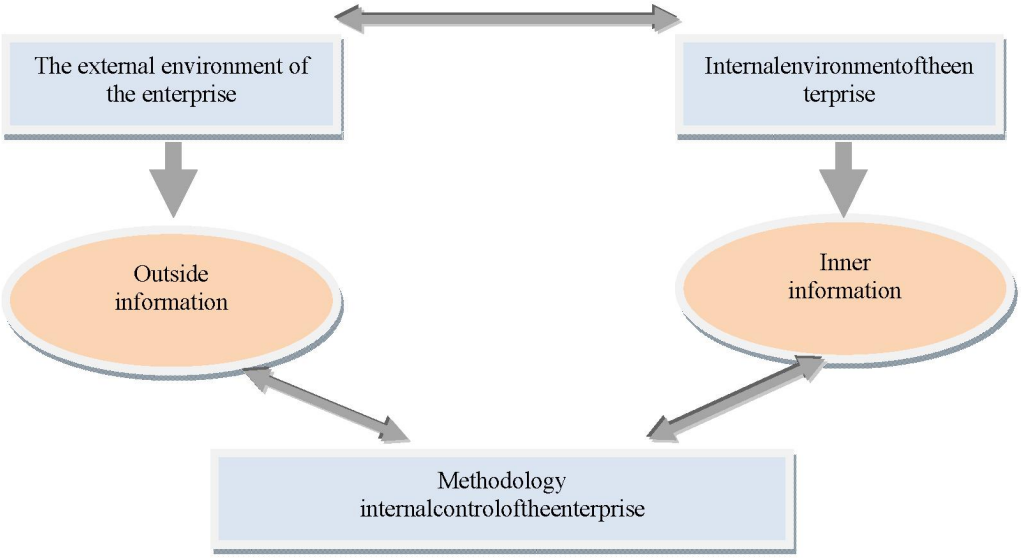

Figure 2 - Accumulation of external and internal information for the formation of methods of internal control of the enterprise

Internal information includes management reporting, which characterizes data on the performance of structural units and departments of the enterprise, certain areas of its activities, etc.

Actually, through the formation of internal reporting, information is provided by the internal system of enterprise management, on the basis of which it is monitored, analyzed as current activities, and strategic directions of development are developed in the future. Deficiencies in internal reporting, its poor quality, untimely arrival and unreliable information lead to distortion of real actions and, consequently, to obtaining inaccurate results of analysis and developing inefficient management decisions. Consequently, the effectiveness of the internal control system depends on the quality, reliability and promptness of information flow. In this case, the formation of internal reporting is the main task for managing the activities of each enterprise. An internal control algorithm that harmonizes the flows of external and internal information to ensure the efficiency of industrial enterprises and reduce risks is shown in Figure 3.

Information applied by the system of internal control of the enterprise is diverse in content, composition, sources, and therefore requires timely collection, verification, processing and research, the formation and adoption of management decisions, as well as the organization of storage of necessary information and research results.

Studying the sufficiency of economic information to create an effective internal control system, its usefulness and quality is a complex process that requires an individual approach. Due to the rapid expansion of information sources, there is a need for a regular update of the current system of information data and the methodology for working with incoming information flows. The activity of any enterprise is largely related to risks, and the insufficient amount of information will only contribute to an increase in their degree.

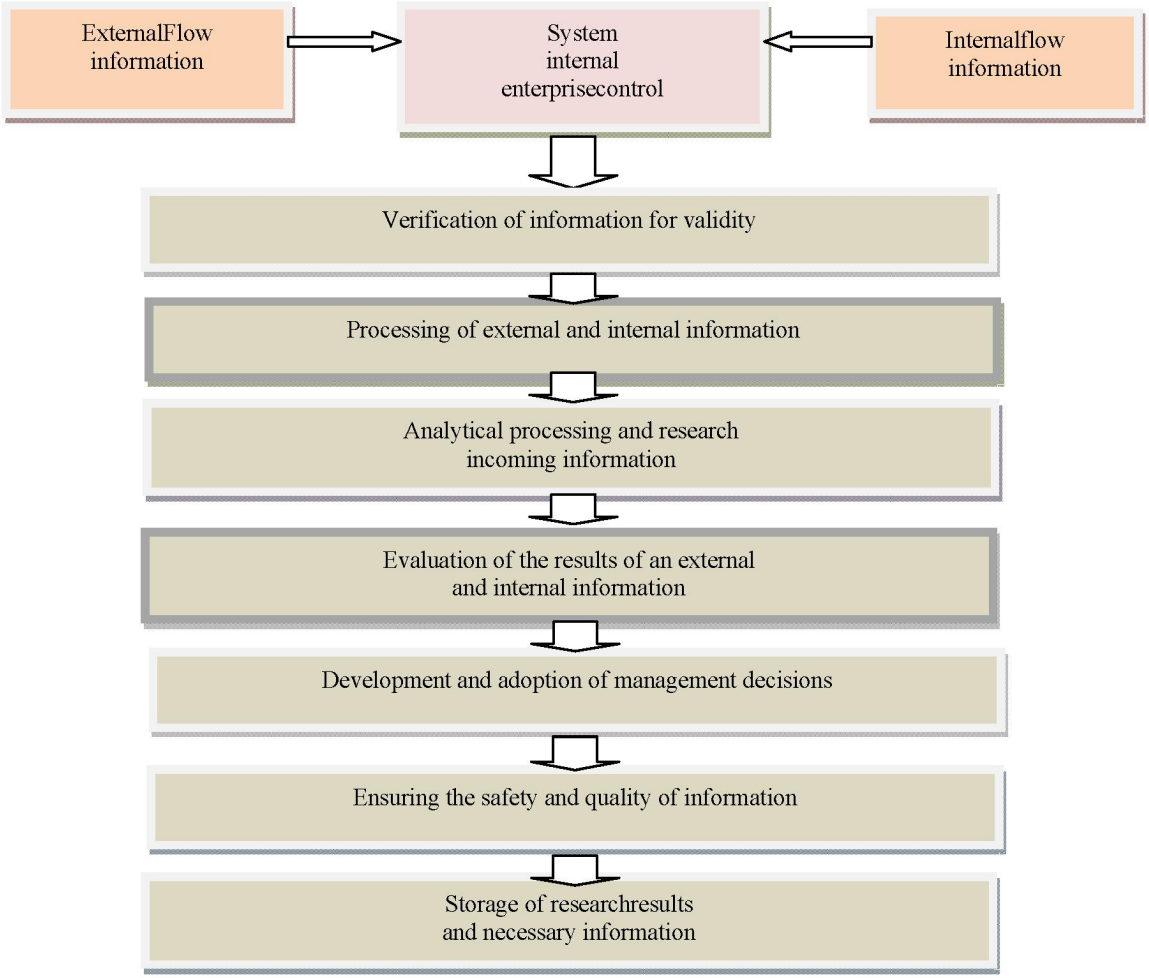

Figure 3 - Algorithm of internal control, harmonizing the flow of external and internal information

In modern rapidly changing conditions, it is necessary to receive complete, timely and reliable information for the implementation of quality control and management of the enterprise's activities, which is a rather difficult process. In addition, the lack of information or its distortion significantly hamper the development of the enterprise's activities, minimize the reliability of the internal control system, as they do not provide an opportunity to objectively analyze the situation and promptly eliminate shortcomings in the work of the enterprise or prevent negative consequences that lead to a decrease in financial stability, liquidity, state of the enterprise, loss of business partners, increase of economic risks. In this regard, and confirm the need and significance of the proven system of information support for internal control.

The quality of information, and in particular its reliability, can be influenced by a variety of different factors, such as: untimely admission; obsolescence of information; increase in the volume of data; failures in automated data processing systems, etc.

In addition, to ensure the quality and safety of information, it is necessary to have a system of effective measures aimed at preventing its distortion, as well as specific methods and methods of protecting economic information that determine the control over access to information and storage.