

цінності). Координація окремих складових ланцюга витрат створює умови для підвищення рівня задоволення споживачів якістю. Важливим, на нашу думку є також застосування бенчмаркінгу, що дозволяє досягти високих показників якості не повторюючи помилок інших підприємств.

Отже, оцінка витрат на якість не завжди легко вмонтовується в систему діючого фінансового обліку, адже такі витрати розпорошені на різних рахунках, а більшість із них взагалі не фінансові, але інструментарій управлінського обліку дозволяє впровадити на підприємстві політику досягнення нульового браку.

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STRATEGIC ACCOUNTING IN THE SYSTEM OF ENSURING THE ECONOMIC SECURITY OF THE ENTERPRISE

Globalization of economic relations at the international level puts forward special requirements for the management systems of economic entities and their information support. Some of these requirements relate to the content and types of reporting, representativeness and analytical interpretation of the data contained therein. With the introduction of new information technologies and digitalization of information, these requirements are only getting stronger. It is no longer enough for companies to have reports that allow them to see a retrospective cross-section and dynamics for past reporting periods. There is a growing need to obtain forecast data for strategic management and integration of strategic management systems into the systems of ensuring the economic security of companies' business. The strategic orientation of the enterprise's activity is a key prerequisite for its successful functioning, especially in market conditions [1, p.657].

Today, it is relevant to define the main functions, individual forms and systems of reporting, which contain forecast financial and non-financial information for business development, as well as components of the strategic accounting system. It is also important to determine the place of forecasting in the system of strategic management of companies and its formation.

Strategic accounting is based on risk management data, which includes a risk assessment system, risk management and financial relations. In this regard,

in modern conditions, strategic accounting is of particular importance, in particular, the analysis and accounting of uncertainty and risks. This is aimed at tracking and forecasting crisis trends, as well as preventing and reducing the risk of crisis situations in the enterprise [2].

In this regard, the significance of forecast data that predict the occurrence of threats to economic security increases at all stages of the implementation of strategic management goals within the framework of the corporate business strategy, functional strategy and operational strategy used.

The main criterion when choosing a method for obtaining forecast data is the accuracy of the forecast and the completeness of the presentation of information about the financial position of the company. From the point of view of obtaining complete information, it is advisable to choose methods that allow you to create forecast forms of financial statements. The accuracy or error of a forecast is determined by the difference between the forecast and actual values.

Equally important factors are the events that arise in connection with the agreements concluded by the company's management within the framework of contractual, contractual and dividend policies, which determine the place and image of the company in the market. Such factors influence the formation of non-financial information that is significant for strategic management, but is not reflected in the systematic financial statements of companies.

In order to make strategic management decisions, the use of both financial and non-financial information inherently requires its proper collection, systematization, processing and formalization in certain forms of reporting.

Thus, strategic accounting is an integral part of the system for ensuring the economic security of an enterprise. It provides management with the necessary information to make informed decisions aimed at maintaining and strengthening financial stability, minimizing risks and ensuring sustainable development of the enterprise in a changing external environment.

References

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