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INTERNAL CONTROL IN ECONOMIC SECURITY SYSTEM

Today, the functioning of domestic enterprises is characterized by highly dynamic changes caused by the unstable political, social and economic conditions, increased competition, low profitability, and the like. The first priority for many of them is a problem of survival, for the solution of which there is an economic need for safety management.

Realized generalization views known scientists allowed to form their own definition of economic security as a complex multi-category aimed at efficient use of available resources and market opportunities, guaranteeing stability and protection against negative factors for realizing the interests of conditions for sustainable social and economic development.

In a crisis, the global and domestic economies when businesses have to deal with permanent threats and risks that significantly reduce the current level of economic security, the problem of creating a system of protection, i.e. integrated system of economic security has become a priority.

One of the main objectives of the integrated system of economic security involves identifying, recognizing and counting all the threats to economic security and that domestic listed above. We believe that timely and effective response to changing economic security under the influence of possible internal threats through the organization of the company's internal control.

It was found that at medium and large enterprises internal control unit must have dual reporting, that serve and for monitoring the internal environment within the integrated system of economic security. Small businesses should prepare the initial information the chief accountant or his deputy, but it should be structured, with a clear periodicity of the presentation and linked to indicators that allow identifying of the emergence of an internal threat in the early stages of development. Accordingly, a specialized unit or staff person performing internal control is a subject to economic security.

The point is also important that internal control makes possible to detect not only deficiencies in the enterprise as a basis for identifying the onset of internal threats, but untapped reserves for improving performance, i.e. achieve economic interest, which is also one of the objectives of the integrated system of economic security.

In accordance with the main objectives, which include the provision of the head of a complete and truthful information about the financial and economic condition of the enterprise, internal economic control is a component of an integrated system of economic safety of the enterprise, as this information is the basis for determining the identification and further development of protective mea-

asures and monitoring of their implementation on the economic security risks of the enterprise.

Further studies require methodical bases

of the identification of threats, including the definition of the indicators that are the basis of the information received on the results of internal control.