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**ACCOUNTING AND ANALYTICAL SUPPORT OF THE ECONOMIC
SECURITY SYSTEM OF THE ROAD MANAGEMENT ENTERPRISE**

Specialty: 5.2.3 - Regional and sectoral economics

Abstract

dissertation for the degree
of Candidate of Economic Sciences

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The relevance of the research topic is due to the instability of macroeconomic development, the manifestations of which are the structural and financial crisis, currency volatility, changes in commodity markets and sales markets, and significant turbulence of the global economy associated with the development of new technologies, digitalization, service and transformations of demand modifications in a pandemic. The issues of ensuring financial stability and economic efficiency of enterprises in these conditions, which largely determine their survival and the possibility of development, require rethinking. The necessary context of the analysis is connected with the research of the relationship between the parameters of economic security and the efficiency of the enterprise, the definition of factors that ensure the economic security of enterprises in an aggressive and changing external environment. Accordingly, from the point of view of ensuring financial stability and economic efficiency of the enterprise, it is necessary to study accounting, analytical and organizational and economic mechanisms to ensure its economic security.

These issues are also relevant for the field of road construction due to the specifics of the functioning of this type of activity: the complexity of the technological process with a high degree of automation and mechanization, the presence of a large number of requirements and standards imposed on the activity, changing conditions of passenger and freight traffic flows, increasing the load on the roadbed and imposing requirements on the quality of enterprises in this area, high costs for the production and execution of road works and the presence of a regulatory mechanism for the functioning of the market (a system of state programs and state orders). An enterprise striving for successful functioning in this market needs to take into account many factors of the external and internal environment in its activities, and the duration of the production process and the requirements for the projects carried out determine the need for early detection and risk management, including in the financial and economic sphere.

Thus, the relevance of studying the issues of economic security at road enterprises is justified:

- insufficient theoretical knowledge of economic security in relation to road construction enterprises;
- the need to diagnose and take into account the industry features inherent in the factors of economic security of road construction enterprises;
- scientific and practical needs in research related to the justification of accounting, analytical and organizational and economic tools of the economic security system of the enterprise;
- imperfection of existing methods of analysis and control of factors, algorithms of implementation and approaches to the assessment of the integrated security system of the enterprise in the construction sector;
- the need to substantiate the directions of strengthening the information base of economic security of enterprises.

The problem area of research includes the development of the methodology of the complex of methods of assessment, analysis, forecasting of economic activity; analysis and forecasting of the financial condition of the organization; methodology of economic and statistical research aimed at measuring the efficiency of enterprises and organizations.

The purpose of the study is to develop theoretical and methodological aspects of the economic security of enterprises in the field of road management and tools that ensure the economic security of the enterprise in this area.

In accordance with this purpose, the following *tasks* were set and solved in the dissertation:

1) on the basis of a comprehensive analysis of methodological approaches to the formation and development of the economic security system at the enterprise, to form an author's approach to the essence and content of economic security;

2) on the basis of accounting and analytical information, assessment of the financial condition of enterprises, strategic position and positioning of enterprises in the market to identify risks and threats to economic security at enterprises in the road sector;

3) to propose a functional block model of the enterprise's economic security system as part of the enterprise management system;

4) to present the author's approach to the assessment of economic security at the enterprise in the field of road management;

5) substantiate the list of indicators, threshold and target values of indicators of the economic security system of the enterprise.

The *object of the study* is the economic security of the enterprise in the field of road management.

The *subject of the study* is a system of risks, threats and indicators of economic security of an enterprise in the field of road management.

The theoretical and methodological basis of the dissertation research is based on systemic, structural-functional, process approaches. The work uses such general scientific methods as analysis and synthesis, deduction, induction, classification, analogy, comparison, historical, as well as such special methods as the method of general theory of systems, statistical analysis, economic analysis, economic modeling, a set of specialized tools for strategic analysis.

Based on a comprehensive analysis of methodological approaches, the author has formed an author's approach to the essence and content of economic security. Through the consistent application of a systematic approach, historical and comparative methods, the driving forces of the formation and development of economic security at the enterprises of the road sector are determined. On the basis of the structural and functional approach, the elements of the economic security system of the enterprise are characterized, and the use of methods of economic and statistical analysis and modeling allowed us to develop a methodology for calculating the indicators of each element of the economic security system of the enterprise. The application of the process approach, the use of the method of general systems theory and economic modeling allowed us to formulate an algorithm for the introduction of an economic security system at the enterprise. Finally, the use of strategic and economic analysis tools made it possible to justify the threshold and target values of the indicators of the enterprise's economic security system.

Scientific results obtained by the author and their novelty. The dissertation is the first study of the issues of building economic security at enterprises in the field of road management. In contrast to the existing approaches, the study presents a holistic model of economic security with a multi-criteria assessment of parameters. The principal feature of the author's approach is the connection with the strategy, the paradigm of enterprise sustainability, the concept of risk management in the enterprise. The author has developed a system of external and internal risks, proposed quantitative and qualitative measurement indicators.

Scientific novelty consists of the *following provisions*:

1. the ideas about the economic security of the enterprise have been supplemented and expanded. It is proved that the economic security of the enterprise is part of the company's development strategy, which includes measures to minimize risks and increase its economic stability. The state of economic security of an enterprise can be expressed at any given time as a state in which an enterprise, operating under conditions of risk, has sufficient potential and competitive advantages that ensure its resistance to various kinds of threats, the ability to counteract them, effectively use existing opportunities and develop in accordance with the strategic goals of the enterprise.

2. the possibilities and factors of influence that develop the theory of economic security are identified, including: the author's interpretation of risks and threats in the system of economic security, information and analytical tools for the study of economic security are given. It is proved that the most significant threats to economic security for road enterprises consist in a decline in production and loss of sales markets, a reduction in investment in the construction industry, losses due to loss of business reputation, an increase in the company's debt, the threat of loss of financial resources. The objective necessity of supplementing the information and analytical tools for assessing economic security with computational and analytical methods of strategic management and marketing is substantiated. It is proved that the analysis of financial indicators of an enterprise is a necessary, but not sufficient condition for assessing its financial performance from the standpoint of economic security. The

information and analytical tools are supplemented with computational and analytical methods of strategic management and marketing.

3. the author's functional block model of economic security of the enterprise is proposed, reflecting the content and interrelation of elements and documents in the enterprise management system, for which the core elements are defined: the stability of business processes, the stability of the market position, the effectiveness of decisions in the financial sphere, the effectiveness of personnel actions in the implementation of business operations.

4. the author's approach to the assessment of economic security at the enterprise in the field of road management is proposed, based on a combination of criteria, expert, cross-industry and activity approaches. It is proved that for the purposes of assessing the economic security of an enterprise, it is necessary to use an integrated approach that will provide a comprehensive analysis of internal and external factors of the organization's development. Such an approach should include a system analysis, strategic, marketing analysis of the organization and focus on the internal factors of the organization, which include financial factors, factors related to the organization of work with clients and factors related to the organization of internal processes. The author has identified and taken into account the characteristic features of the industry that determine the specifics of criteria and indicators of economic safety of road enterprises, including the legal interconnectedness of subjects, the resource load in pricing, the tender model of order distribution, the system of state participation and network players in the market, seasonality of work, high staff turnover and the problem of the safety of inventory.

5. the threshold and target values of the system of economic security of enterprises in the road sector are substantiated. A set of indicators of economic security and its components has been effectively developed for theory and practice, industry and on-farm determinants of economic security in the field of road management have been identified. Based on cross-brand analysis, calculations of threshold indicators reflecting the level of economic security of the enterprise are proposed. Target indicators reflecting the state of subsystems of economic security in

the conditions of achieving strategic goals and objectives and based on the methodology of the balanced indicators system have been developed.

Theoretical significance of the work. The theoretical significance of the study is that the results and conclusions obtained will contribute to the development of the theoretical and methodological basis of the economic security system and can be used for further research in this area.

The study clearly demonstrated that effective management of the economic security of the enterprise should be considered as part of the management strategy, contributing to the sustainability of the enterprise. The way to diagnose and conclude on the level of economic security is to analyze the financial and economic, marketing and organizational and production conditions of the enterprise. The conditions that ensure the level of economic security of the enterprise are formed through the introduction of accounting, analytical, organizational and economic approaches. In the context of this central theoretical conclusion of the work, the following was carried out:

- analysis of methodological approaches to the formation and development of the economic security system at the enterprise;
- identification of risks and threats to economic security at enterprises of the road sector;
- a functional block model of the enterprise's economic security system is described;
- a list of indicators, threshold and target values of indicators of the economic security system of the enterprise is proposed.

The assessment of the reliability of the research results revealed that the theory is based on well-known, verifiable facts based on official materials of state and municipal statistics and the results of the research conducted by the author.

The results of the dissertation research have been put into practice by Promstroy LLC and Stroy-Trans-Group LLC. The results of the dissertation research were used to develop training courses «Economic security of the enterprise», «Economic analysis», «Risk Management», «Enterprise Economics» for students of economic

and managerial training profiles. The implementation is documented by the acts attached to the dissertation.

6 articles have been published on the topic of the dissertation, with a total volume of 5.5 printed sheets (the author's contribution is 5.5 printed sheets), including 3 articles in journals included in the list of leading peer-reviewed scientific journals of the Higher Attestation Commission of Russia). The results of the dissertation were reported at All-Russian and international scientific and practical conferences in Tyumen, Perm, Moscow.

Practical significance of the work. The proposed methodology for assessing the economic security of an enterprise, the algorithm for implementing an economic security system, methodological approaches to analyzing the financial activities of an enterprise, improving information and methodological support and evaluating the effectiveness of an integrated economic security system of an enterprise can be taken into account

- heads of enterprises and chief accountants in the development of strategic and tactical directions for improving the activities of the enterprise;

- expert-analytical, audit and evaluation institutes of the economy in terms of interaction with organizations and review of the practices of the functioning of enterprises in the construction sector;

- state authorities in the framework of measures to support construction enterprises;

- investors in determining the level of economic security of construction enterprises;

- financial and credit organizations in the analysis of construction enterprises, etc.

The results of the study can be used in various organizations in terms of the general logic of the implementation of the economic security system, as well as directly at the enterprises of the construction sector in terms of the proposed list of economic security indicators, as well as methods of analysis and control of economic security factors of the enterprise

The recommendations proposed by the author are intended for a group of enterprises in the field of road construction, the tools used are also suitable for other types of activities with the assumption of a model nature. Methodological recommendations for the implementation of the economic security system contain a general procedure for implementation, a brief description of the stages of implementation, restrictions, conditions and assumptions when implementing systems at the enterprise. Methodological recommendations for improving the information base of economic security contain a list of indicators used during the implementation and evaluation of the effectiveness of the economic security system, the scope of their application, methodology and methodology of calculation, as well as limitations.

The research topic *corresponds to* the passport of the specialty 5.2.3 «Regional and sectoral economics».



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