SCIENTIFIC, METHODICAL AND PRACTICAL ASPECTS OF ACCOUNTING, FINANCIAL, INFORMATION, LANGUAGE AND COMMUNICATIONAL SUPPORT FOR SUSTAINABLE DEVELOPMENT OF AGRARIAN SECTOR

COLLECTIVE MONOGRAPH

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The monograph investigates the scientific problems of building accounting and financial support for the sustainable development of the agrarian sector. Modern information systems and technologies in accounting, auditing and taxation are considered. Modern learning technologies in higher education institutions are presented.

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3.2. ACCOUNTING AND ANALYTICAL ENSURING THE MANAGEMENT OF CREDITORS IN THE SYSTEM OF ECONOMIC SECURITY OF THE ENTERPRISE

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Summary. The article is devoted to outlining the features of accounts payable accounting and determining current directions for improving its organization at the enterprise. The article plans to reveal the characteristic features of the formation of accounting and analytical support for the management of payables in the context of assessing the level of financial and economic security of the enterprise, to analyze the main factors of the growth of the payables of the enterprise, the types of payables in terms of counterparties of the internal and external environments of the enterprise. The need to determine the main directions of classification of payables in the system of ensuring the financial and economic security of the enterprise is emphasized. The influence of accounts payable on the level of financial and economic security of the enterprise is analyzed. A detailed analysis of subsystems of accounting and analytical support of accounts payable management in the system of financial and economic security of the enterprise was carried out. The need to make balanced management decisions within a limited time frame, reserving part of the company's resources in order to compensate for future losses, constant adaptation to changes in business conditions on the world stage, distraction to countering threat factors in the external and internal environments of the enterprise form a negative trend towards innovation, shifts , progress. The formation of an effective mechanism for managing the financial

and economic security of the enterprise is a necessary prerequisite for successful business both on the territory of the country and abroad. However, the currently existing approaches to diagnosing the level of financial and economic security of an enterprise are problematic in practice, as they contain a large list of indicators that are difficult to calculate and require a professional interpretation of the obtained results. In this context, the information base, namely accounting information and financial reporting, become the basis for obtaining a relevant assessment of the financial and economic security of the enterprise. Thus, the accounting and analytical database becomes the basis for obtaining complete reliable information and determining the state of financial and economic security of any business entity.

Keywords: management, creditor indebtedness, creditor, efficiency, financial and economic security.

In the course of its activities, the enterprise does not always perform settlements with banks, other business entities and natural persons at the same time for the performance of works or the transfer of property. Therefore, an obligation may arise in the organization.

In modern conditions of transformational changes, innovative processes and influence economic changes, the issue of accounting and analytical support for the management of accounts payable in the context of the financial and economic security of the enterprise is becoming highly relevant. The influence of a complex of external and internal factors environment on the enterprise's activities strengthens the aspects the urgent need to analyze the circumstances that form the environment of functioning and progressive development of the enterprise. Necessary the validity of the adoption of balanced management decisions within a limited time frame, implementation reserving part of the company's resources in order to compensate for future losses, constant adaptation to changing driving conditions business on the world stage, diversion to counteracting the threat factors in the external and the internal environments of the enterprise form a negative trend to innovations, shifts, progress.

The purpose of the study is to identify and specification of problematic aspects of accounting and analytical support of management accounts payable in context assessment of the level of financial and economic security of enterprises.

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