

THEORETICAL ASPECTS OF ACCOUNTING AND ANALYTICAL PROVISION OF THE SYSTEM OF FINANCIAL-ECONOMIC SECURITY IN PROFESSIONAL (PROFESSIONAL-TECHNICAL) EDUCATION INSTITUTIONS

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The purpose of the article is the study of theoretical and methodological approaches to the system of economic security of educational establishments in the state scientific and educational process. The article deals with the scientific and methodological principles of the implementation of an effective management system for the development of vocational (vocational and technical) education and the theoretical aspects of ensuring the financial and economic security of educational institutions in modern conditions of modernization of education and decentralization of management.

In the new socio-economic conditions, the modern education management system is gradually acquiring signs of public self-government and the state-public management model, which should ensure the transition of Ukraine to a post-information society. At the same time, the modern management system for vocational (vocational and technical) education should provide advanced innovative development, as well as create conditions for the reproduction of the sociocultural environment for the sake of development, self-affirmation and self-realization of a person throughout life. A fundamental factor in the effective operation and sustainable development of vocational (vocational) education institutions in the context of digitalization introduction in the country is the economic security system. Which in turn is intended to prevent and protect educational institutions from external and internal threats.

The economic security system is a complex of organizational, managerial, technical, and preventive measures aimed at the high-quality implementation of protecting the interests of the object from external and internal threats.

The article defines the essence of economic security, the foundations of the organization and functioning of the economic security system of vocational education institutions. The aspects of accounting and maintenance of educational institutions are considered and the effectiveness of the functioning of the economic security system is determined. The ways of improving the system of economic security of educational institutions are proposed. Now plenty of institutions are in the crisis state or in the state that is only a few steps away from a crisis, so that there is a necessity of development of the effective system of organization of economic security of enterprises and the necessity to find means of protecting them from the influence of external and internal threats. To be the source of providing economic security, modern registration data must be sufficient and have necessary meaningfulness (importance). In accordance with the domestic legislation in what concerns the record-keeping, the implementation of such a task is executed with the support of the principle of complete illumination that means an image in the financial reporting of enterprise of all the substantial and useful information about its finances and property state. The estimation of financial strength, establishment of security and estimation of factors that influence it belong to the basic tasks of providing financial safety of management subjects, and on the basis of that the development of the system of events that will allow to determine the action of threats, dangers, and strengthening of positive actions. The article defines the essence of economic security, the basis of organization and functioning of the economic security system of agrarian enterprises. The aspects of accounting and analytical support of the enterprise are considered and the efficiency of functioning of the economic security system is determined. The ways of improvement of the system of economic safety of enterprises of the agrarian sector are suggested.

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