



TRENDS IN IMPROVING THE ECONOMIC SECURITY OF THE ENTERPRISE

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Abstract: Accounting is one of the basic functions of management directed at providing economic security and eliminates the possibility of direct theft without occurrence by law consequences, provides information conditions for the control expediency and legal utilization resources, facilitate implementation prevent threats which reduces economic enterprise stability. Reporting unit's role in the enterprise is determined depending on the level at which the accounting data are used and appropriate solutions. if the financial accounting department and play an essential role in deciding that their influence on the final result is much higher. Leading role in the system of economic security belongs accounting department. Key words: economic safety, accounting, the financial position of the company, internal and external threats, internal audit, tax audits.

Key words: accounting; accounting service; auditing; economic security.

INTRODUCTION

No one doubts the necessity and importance of accounting services in a modern enterprise: it is necessary to calculate and pay wages to employees, calculate and transfer fixed taxes and insurance premiums, record income and expenses, determine expenses, products, works or services produced, calculation of profits and losses, etc.

Accounting information is used to make management decisions, because the management of the organization needs complete, reliable and high-quality information about the organization needs complete, reliable and high-quality information about the property and financial condition of the enterprise, its activities, internal reserves and development prospects. In the conditions of the market economy, responsibility for management decisions increases, which can contribute to the prosperity of the organization or lead to its bankruptcy. Information about the profitability, financial stability and solvency of the organization is also formed within the enterprise, in the accounting system.

RESULTS AND DISCUSSION



These are well-known facts, but few managers think about the impact of the work of the accounting department on the economic security of the enterprise.

If we analyze the concept of “Economic security of the enterprise”, we will see that security itself is understood differently in different periods. For example, in the 90s of the last century, economic security meant the provision of conditions for the preservation of trade secrets and other secrets of the enterprise. Later, a different approach appeared due to a sharp reduction in production in the country as a whole and, most importantly, a change in the economic functions of the state, which is no longer the main investor and consumer of products, and therefore economic security in the country. These conditions are determined by the influence of the external environment, which is constantly changing in the conditions of the market economy, and enterprises must ensure resistance to negative external influences. Many consider the economic security of the enterprise in terms of minimizing losses and maintaining control over property, ensuring information security and legal protection, and fighting against unfair competition.

In general, the economic security of the enterprise is the existence of competitive advantages due to the compliance of the enterprise’s material, financial, personnel, technological potential and organizational structure with its strategic goals and objectives. All this is true, because the economic security of the enterprise consists of several functional components that may have different priorities depending on the nature of the existing threats for each specific enterprise. According to the predictability, risks and threats are divided into unpredictable and unforeseeable (wars, catastrophes, extreme disasters) and internal and external threats depending on the field of occurrence. External risks are not related to the production activity of the enterprise, as a rule, they are related to environmental changes, natural-climatic, political, socio-economic, demographic, forensic, etc.

Insider threats occur in the process of manufacturing and selling products and can affect business results. The most important of them are: the quality of planning and decision-making, compliance with technology, organization of labor and work employees, financial policy of the enterprise, discipline, etc.

How does all this relate to the work of the accounting service? Most businesses maintain several types of accounting, usually accounting, tax accounting, and management accounting. You can also add accounting according to international standards. It is accounting that is one of the main functions of management aimed at ensuring the economic security of the possibility of direct



theft without legal consequences, to control the expediency and legality of use. Accounting that creates information conditions. The use of resources helps to prevent the implementation of threats that reduce the economic stability of enterprises.

The role of the accounting department in the enterprise is determined depending on the level of use of accounting information and making relevant decisions. If accounting information is actually used only to control inventory (inventory) and cash flow, the role of the accounting department is minimized. If the financial department in general and accounting in particular play an important role in decision-making, their influence on the final result will increase significantly. Even very good accounting work does not guarantee the absence of threats to the economic security of the enterprise. Maximum information about the enterprise is located in the accounting department, and therefore interested parties may be tempted to use this information or disrupt the normal operation of services. Various illegal actions are being carried out: infecting computer programs with computer viruses, unauthorized access to confidential information of competitors, theft of money and valuables, fraud, etc. On the other hand, the practice of staffing the accounting department "from above" ensures the entry of people of low professional level into the accounting department, as well as trusted persons from the top management. This can lead to leakage of information, concealment of some facts related to the financial and economic activity of the enterprise, and a decrease in the quality of accounting. When the status and role of accounting is reduced, its functions are limited, and when accounting is insufficiently complete or improperly maintained, a number of methods can be implemented for its employees to obtain personal benefits at the expense of the enterprise. A situation may arise when there is a person or group of people who seek to lower the position and role of accounting in an enterprise and destabilize its work. For example, a number of documents may not enter the accounting records at all or be replaced by another, as a result of which the real financial situation will be disturbed, and this will always cause economic damage to the enterprise.

Exclusion of accounting staff from procedures for approval of contracts, orders, related to the need to speed up processes leads to wrong, unreasonable decisions, illegal transactions, contracts with unclear terms, etc. Paying accounting professionals less than other services, increasing workloads, and downsizing will result in the departure of qualified professionals and the emergence of unskilled or



“insider” employees in the accounting department. All this leads to the deterioration of accounting during tax audits, the increase of errors and, ultimately, the increase of additional taxes, fines and penalties.

Before reporting, it is recommended to conduct an internal audit to reduce the number of accounting errors during accounting. According to the law, statutory audits are not carried out by all companies, but even here, financial directors and chief accountants have established friendly relations with audit companies, which, at least, leads to a very soft audit and, as a result, the report reliability and the financial results reflected in are very questionable. Internal transfer is recommended to load accounting errors during pre-accounting. According to the law, statutory audits are not carried out by all companies, but even here, financial directors and chief accountants have established friendly relations with audit companies, which, at least, leads to a very soft audit and, as a result, the report reliability and the financial results reflected in it are very questionable.

It threatens economic security and creates conditions that prevent the normal functioning of accounting. Uneven schedule of submission of a large number of primary documents for the entire month on the last day before reporting, incorrect or complete submission of documents leads to arrhythmic operation of accounting, errors, permanent corrections, fines, fines will come. Ignoring the norms of inventory value (TMV), as a rule, leads to systematic theft of inventory items, and failure to organize accurate information about the cost of products is often incorrect it leads to bad management decisions and abuse in sales, number of products. An example of this is the overpricing of some products (contracts, tariffs) by the management and employees of sales departments and the undervaluation of others in order to get personal benefits from working with contractors at reduced prices.

If control over accounting activities is weakened, it will be possible to steal funds, securities, accept clearly false documents for registration and accounting, and manipulate receivables and payables. If control over finances or assets is exercised by the individuals or departments that manage them, this almost always results in an economic loss to the enterprise. In addition, if the illegal actions were carried out intentionally by employees, then in the departments where these employees work, everything is fine from the outside, things are in perfect order.

CONCLUSION



It is difficult to overestimate the role of the accounting service in ensuring the economic security of the enterprise. Analyzing individual aspects of the work of the accounting department, we can talk about the emergence or presence of certain threats to economic security with different degrees of probability.

It is necessary to develop and implement preventive measures for the protection of business, the collection and storage of information about the organization's partners and employees, the protection of information security, the protection of organization's territory and property, and other related tasks. In the system of economic security of the enterprise, accounting takes a leading place.

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