

Methodological principles of the audit entities economic security organization

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Research methodology. On the basis of the general systemic and integrated approaches the methodological principles of the audit entities economic security organization were defined. With the help of system and functional analysis the set of organizational measures and procedures, which allows to implement the audit entities economic security function, was formulated.

Results. The methodical principles of the audit entities economic security organization were considered. It was substantiated that the process of the audit entities economic security organization includes concerted action to form the organizational structure and to create the organizational provision of economic security. At the same time the organization of measures to ensure the security is not understood as a technical function, but as a systemic process, covering the entire organizational structure of the audit entity.

Novelty. The technique of the economic security system organization, which directs to organize and support for the existing lines and backward links between the audit entities and the functional components of the economic security was suggested.

The practical significance. The set of organizational measures and procedures which allows to implement the general functions of economic security of the audit entities through the appropriate specific economic security features was formulated. The features include: technical information security, legal protection, analytical and search activity, insurance, labor protection, internal quality control of audit services. This allows to achieve an adequate level of the audit entity economic security and to prevent the certain crisis situations.