

Audit as a Function of Business Entity Economic Security Management

*O. Liashenko, Doctor in Economics, Professor, Scientific Secretary,
National Institute for Strategic Studies
oleksandrlyash@mail.ru*

Research Methodology. Based on the general system and integrated approaches theoretical and methodological foundations of security audit functions of management as economic security are defined. By means of system and functional analysis methods the complex of audit procedures, which allows you to implement audit tasks as management functions of business entity economic security are formulated.

Results. The essence and purpose of audit as a function of business entity economic security management were considered. The subject, tasks and objectives of security of audit of business entity security were grounded. The main provisions of the audit program, including: authentication of existing threats, identification of the level of business entity security and logical attacks prediction. For the implementation of the program provisions the main stages and procedures of security audit of business entity are formulated.

Novelty. Theoretical and methodological principles of the audit security as the system of external independent (impartial) measures evaluation of the results of the economic security functioning of the business entity are grounded.

The practical significance. Sequence of stages of the audit security are defined and the enumeration of the audit procedures allowing to identify vulnerable areas is formulated, that allows to assess the business entity economic security and provide recommendations for improving its level of protection against the negative influence of external and internal threats.