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DOI: 10.25313/2520-2294-2024-1-9616

FINANCIAL REPORTING IN THE SYSTEM FOR EVALUATING THE LEVEL AND STATE OF ECONOMIC SECURITY OF BUSINESS

ФІНАНСОВА ЗВІТНІСТЬ В СИСТЕМІ ОЦІНЮВАННЯ РІВНЯ ТА СТАНУ ЕКОНОМІЧНОЇ БЕЗПЕКИ БІЗНЕСУ

Summary. The article examines the conceptual content and purpose of financial reporting for the purposes of assessing the level and state of economic security. It is hypothesized that, taking into account the urgent need for Ukraine to integrate into the European business environment, and on an equal basis with other EU member states, the study of the practice of using financial reporting indicators becomes one of the significant factors in ensuring the economic security of business. It is substantiated that understanding the principles of the functioning of the system of international financial reporting standards acquires special importance in the conditions of ensuring economic security, because an indispensable condition for equal cooperation with foreign partners is the ability to understand the reporting that they present, and in turn to prepare reporting in the format accepted in international practice; all foreign financial institutions are already providing loans to domestic economic entities only upon submission of reports compiled taking into account international standards, which have been gaining more and more recognition in recent years. It was determined that obtaining an objective assessment of the state of economic security of an economic entity is ensured by the consistent application of all provisions of IFRS, the formation of reporting data in accordance with IFRS ensures the receipt of relevant, reliable, comparable and understandable information by both external and internal users. Forming reporting data in accordance with IFRS ensures that both external and internal users receive relevant, reliable, comparable and understandable information. Together with the correctly conducted additional disclosure in the notes, financial statements prepared taking into account the requirements of IFRS allow the management of the business entity to understand the essence of the operations carried out by the company, events that occurred during its activities and their impact on the level of protection of financial, material, information and intellectual resources. Models of accounting systems of various countries were studied, and their suitability and completeness were analyzed for the purpose of assessing the level and state of economic security. It was concluded that the application of international standards increases the transparency of financial information about market participants and the objective assessment of the level of their economic security.

Key words: economic security, accounting, international standards, financial reporting.

Анотація. У статті розглянуто концептуальний зміст та призначення фінансової звітності у цілях оцінювання рівня та стану економічної безпеки. Висунуто гіпотезу, що з урахуванням існуючої для України нагальної потреби інтегруватися у європейське бізнес-середовище, причому на рівноправній основі по відношенню до інших країн-членів ЄС, вивчення практики використання показників фінансової звітності стає одним із значущих чинників забезпечення економічної безпеки бізнесу. Обґрунтовано, що розуміння принципів функціонування системи міжнародних стандартів фінансової звітності набуває особливого значення в умовах забезпечення економічної безпеки, адже неодмінною умовою рівноправної співпраці із зарубіжними партнерами є здатність розуміти звітність, яку вони представляють, і в свою чергу готувати звітність у форматі, прийнятому в міжнародній практиці; всі закордонні фінансові інститути вже зараз здійснюють кредитування вітчизняних суб'єктів господарювання тільки при поданні звітності, складеної з урахуванням міжнародних стандартів, які в останні роки отримують все більше визнання. Визначено, що отримання об'єктивної оцінки стану економічної безпеки

суб'єкта господарювання забезпечується неухильним застосуванням усіх положень МСФЗ, формування звітних даних відповідно до МСФЗ забезпечує отримання доречної, надійної, порівнянної та зрозумілої інформації як зовнішніми, так і внутрішніми користувачами. Формування звітних даних відповідно до МСФЗ забезпечує отримання доречної, надійної, порівнянної та зрозумілої інформації як зовнішніми, так і внутрішніми користувачами. Разом з правильно проведеним додатковим розкриттям у примітках фінансова звітність, складена з урахуванням вимог МСФЗ, дозволяє керівництву суб'єкта господарювання зрозуміти сутність проведених компанією операцій, подій, що відбулися в ході її діяльності, та їх вплив на рівень захисту фінансових, матеріальних, інформаційних та інтелектуальних ресурсів. Досліджено моделі облікових систем різних країн та проаналізовано їх придатність та повноту в цілях оцінювання рівня і стану економічної безпеки. Дійдено висновку, що застосування міжнародних стандартів підвищує прозорість фінансової інформації про учасників ринку та об'єктивному оцінюванню рівня їх економічної безпеки.

Ключові слова: економічна безпека, облік, міжнародні стандарти, фінансова звітність.

Problem statement. Financial reporting is a key tool for understanding the financial condition of an enterprise and determining its economic sustainability. Given the rapid changes in the economic environment and increased competition, it is important to improve the methods of managing economic security, and financial reporting is the basis for this. It allows, firstly, to ensure transparency and reliability of information for interested parties, such as investors, creditors and partners, secondly, to timely identify financial risks and manage them, reducing the likelihood of financial crises, thirdly, to support effective management decision-making based on the analysis of financial indicators and improve the strategies of financial planning and development of the enterprise.

Considering the urgent need for Ukraine to integrate into the European business environment, and on an equal basis with other EU member states, studying the international practice of using financial reporting indicators becomes one of the significant factors in ensuring the economic security of business.

Analysis of recent researches and publications. Some aspects of the use of financial reporting in the process of assessing the state and level of economic security of business were investigated in their works by such scientists as O. A. Boiarova [5], O. S. Dubynska [6], N. Yu. Iershova [7], V. M. Zhuk [8], V. M. Kraievskiy [1–2; 9–10], L. V. Tytenko [3] and others. However, the scientific interest is the vector of this scientific problem, related to the consideration of the issue of using financial reporting in the process of assessing the level and state of economic security in the context of Ukraine's European integration progress.

Formulation purposes of article (problem). The purpose of the article is to investigate the conceptual content and purpose of financial reporting in assessing the level and state of economic security of business through the prism of Ukraine's European integration progress.

The main part. World experience proves that there are two types of reporting: the first is public financial reporting and the second is closed management reporting. Financial statements are published

in special directories, financial issues and bulletins to familiarize shareholders, the public, banks, insurance companies and government bodies with the financial position of the business entity. In this type of report, it is customary to disclose indicators for two periods, which allows you to see the picture of financial and economic activity in dynamics, identify the main directions of its development and make forecasts for the future. Management reporting is strictly classified and contains a full range of analytical information intended for internal use.

Regulation and standardization of accounting rules, reporting data in accordance with international financial reporting standards (hereinafter referred to as IFRS) are necessary for domestic business entities entering the international stock and financial markets in order to be their full participants.

Understanding the principles of functioning of the system of international financial accounting standards is of particular importance in terms of ensuring economic security. An indispensable condition for equal cooperation with foreign partners is the ability to understand the reporting that they present, and in turn to prepare reporting in the format accepted in international practice. All foreign financial institutions are already providing loans to domestic economic entities only upon submission of reports drawn up considering international standards, which have been gaining more and more recognition in recent years.

Obtaining an objective assessment of the state of economic security of a business entity is ensured by the consistent application of all IFRS provisions. Forming reporting data in accordance with IFRS ensures that both external and internal users receive relevant, reliable, comparable and understandable information. Together with the correctly conducted additional disclosure in the notes, financial statements prepared considering the requirements of IFRS allow the management of the business entity to understand the essence of the operations carried out by the company, events that occurred during its activities and their impact on the level of protection of financial, material, information and intellectual resources.

IAS 1 “Presentation of Financial Statements” does not specify the order or format in which balance sheet items should be presented. The balance sheet simply contains a list of items that are so different in character or function that they deserve separate presentation. The balance sheet, at a minimum, includes items representing fixed assets; intangible assets; investments; stocks; trade and other receivables; funds and their equivalents; debts of buyers, customers and other receivables; tax obligations; reserves; Long-term liabilities; authorized capital and reserves [3].

Each material item is presented in the financial statements separately. Insignificant amounts are not indicated separately. They are combined with sums of a similar nature or value. Additional items, headings and subtotals are shown in the balance sheet when required by IFRS or when necessary to provide a true and fair view of the company’s financial position.

The balance sheet or notes to it disclose further subclasses of each of the line items presented, classified according to the company’s operations. Each article is divided into subclasses according to its nature and amounts of payables and receivables of the parent company, family subsidiaries, associated companies and other related parties.

The following information is disclosed in the balance sheet or notes:

- 1) for each class of share capital: the number of shares authorized for issue; the number of issued and fully paid shares, as well as issued but not fully paid shares; the nominal value of the shares or an indication that the latter have no nominal value; reconciliation of the number of shares in circulation at the beginning and at the end of the year; the rights, privileges and restrictions associated with the relevant class, including restrictions on the distribution of dividends and the return of capital; company shares owned by the company itself or its subsidiaries or associated companies; shares reserved for issuance under option or sale contracts, including terms and amounts;
- 2) description of the nature and purpose of each reserve within the owners’ capital;
- 3) when dividends were proposed, but not officially approved for payment, the amount included (or not included) in liabilities is shown;
- 4) the amount of any deferred dividends on preferred cumulative shares.

The profit and loss statement (or, in domestic practice, the “Financial Results Statement”), at a minimum, includes the following items: income from sales; results of operational activities; financing costs; the share of profits and losses of associated companies and joint activities accounted for by the participation method; tax expenses; profit or loss from ordinary activities; results of extraordinary

circumstances; net profit or loss for the period. Additional items, headings and subtotals are indicated in the income statement when required by the IASB or when it is necessary for a reliable presentation of the financial results of the enterprise.

The income statement or the notes to it present an analysis of income and expenses using a classification based on the nature of the income and expenses or their functions within the company. Companies that classify costs by function disclose additional information about the nature of the costs, including depreciation and labor costs. The income statement or the notes show the amounts of dividends per share declared or proposed for the period covered by the financial statements.

A report on changes in capital is submitted as a separate form, which shows: net profit or loss for the period; each item of income and expenses, profits and losses, which, in accordance with the requirements of other standards, is recognized directly in capital, as well as the amount of such items; cumulative effect of changes in accounting policy and correction of fundamental errors.

In addition, the company presents either in this report or in the notes to it: transactions for the distribution of capital among owners; the balance of the accumulated profit or loss at the beginning of the period and the reporting date, as well as the change for the period; a reconciliation between the book value of each class of share capital, issue income and each reserve at the beginning and end of the period, with a separate disclosure of each change.

In the notes to the financial statements, it is necessary to provide information about the basis of preparation of the financial statements and the specific accounting policy selected and applied for transactions and events; disclose information required by IFRS that is not presented elsewhere in the financial statements; provide additional information that is not presented in the financial statements but is necessary for a reliable presentation.

Thus, the European practice of forming financial reporting indicators in order to ensure economic security is based on the use of not only synthetic, but also analytical data.

The accounting policy section in the notes to the financial statements describes:

1. The basis of assessment used in the preparation of financial statements (actual acquisition cost, replacement cost, realizable value, possible sale price, discounted value). When more than one valuation basis is used in the financial statements, for example, when only certain long-term assets are subject to revaluation, it is sufficient to indicate the category of assets and liabilities to which each basis applies.

2. Each specific issue of accounting policy that is important for a correct understanding of financial statements. When deciding whether to disclose

specific aspects of an accounting policy, management considers whether it will help users understand how transactions and events are presented in the financial statements. The accounting policy that the company discloses when submitting financial statements includes the following: revenue recognition; principles of publicity, including subsidiaries and associated companies; merger of companies; joint activity; recognition and depreciation of tangible and intangible assets; capitalization of loan expenses and other expenses; contract agreements; investment property; financial instruments and investments; rent; research and development costs; stocks; taxes; reserves; foreign currency conversion and hedging; definition of economic and geographical segments and the basis for the distribution of costs between segments; determination of funds and their equivalents; accounting for inflation; government subsidies and other information.

The company discloses the following points in the information published together with the financial statements (if they have not already been disclosed):

1. Permanent location and legal form of the company, its legal address (or main place of business, if it differs from the legal address);
2. Description of the nature of operations and the main activity of the enterprise;
3. Name of the parent company and ultimate parent company of the group;
4. The number of employees at the end of the period or the average number of employees during the period.

The procedure for drawing up a report on the flow of funds is regulated by IAS 7 “Report on the flow of funds”. In accordance with IAS 7, a company prepares a statement of cash flows and includes it as a component of its financial statements for each period in which the financial statements are presented. The statement of cash flows, when used in conjunction with other forms of financial reporting, provides information that allows users to evaluate changes in a company’s net assets, its financial structure (including liquidity and solvency), and its ability to influence the amounts and timing of cash flows to adapt to changing conditions and opportunities. Cash flow information is useful in evaluating a company’s ability to generate cash and cash equivalents and allows users to develop models to estimate and compare the discounted value of the future cash flows of different companies. It also increases the compatibility of reporting on the operational performance of different companies because it eliminates the impact of using different accounting methods for the same transactions and events [2].

Historical cash flow information is often used as an indicator of the amount, timing, and certainty of future cash flows. It is also useful in testing the accuracy of previous estimates of future cash flows

and examining the relationship between profitability and net cash flows and the impact of price changes.

The cash flow statement contains information on the flow of funds as a result of the company’s operating, investment and financial activities, the net cash result from these activities, which can be verified by comparing the opening and closing cash balances and their equivalents. There is no strictly regulated form of the cash flow statement, but there is still a recommended form.

According to IFRS, funds include cash at the disposal of a business entity. Cash equivalents are short-term highly liquid financial investments that can be easily converted into an amount and are practically not subject to the risk of changes in value (treasury bonds, time deposits, etc.).

When drawing up a report on the flow of funds, cash and their equivalents are summed up and taken into account in the total amount. This is because the purchase and sale of financial investments in the form of cash equivalents is considered part of the overall cash management process of the business entity, and not a source or way of using money. Transfers of funds of the business entity to investments and back are not considered in the report on the movement of funds as payments and receipts.

Funds and their equivalents shown in the cash flow statement at the end of the reporting period should correspond to the data on funds and their equivalents shown in the balance sheet. Items considered as cash equivalents must be separated in the balance sheet from short-term financial investments or marketable securities. Purchase and sale operations of the latter create income and expenditure of funds, which are reflected in the cash flow statement.

International practice mainly distinguishes Anglo-American and continental accounting models. The main feature of the Anglo-American model is the focus of reporting on investors and creditors of the business entity. The information provision of the state in the form of tax authorities is excluded from the framework of the financial accounting system. The financial accounting system is based on generally accepted GAAP accounting principles. They are developed by such organizations as the American Institute of Certified Public Accountants, the Financial Accounting Standards Board, the Government Accounting Standards Board, the Securities and Exchange Commission, the American Accounting Association, and others. The most influential organization is the Financial Accounting Standards Board. This non-governmental structure coordinates its activities with the Securities and Exchange Commission, where the latter has the decisive word. Thus, the Anglo-American system, due to its diversity, prioritizes the professionally generally accepted accounting methodology, rather than the state one, as opposed to the continental one. This model is used

by the following countries: Great Britain, USA, Holland, Australia, Bahamas, Venezuela, India, Canada, Cyprus, Mexico, Netherlands, New Zealand.

The weak impact of IFRS on accounting in the USA, Canada and Great Britain is due to the fact that international standards contain a large number of ideas embedded in the national standards of these countries. At the same time, this is manifested during the preparation of new standards. Thus, the conceptual foundations of IFRS were laid as a basis for a later edition of Accounting Principles issued by the Accounting Standards Board of Great Britain [2].

The continental (European) model unites the national accounting systems of European countries (and Japan, which joined them). In France, such organizations as the National Accounting Council, the Commission on Securities Transactions, the Organization of Accounting Experts and Qualified Accountants under the Ministry of Justice and the National Institute of Auditors under the Ministry of Economy and Finance are engaged in the development of standards.

The features of this model are a high degree of state intervention in accounting practice (mandatory use of the chart of accounts); in mandatory compliance with the approved principles of reflection of operations; accounting reporting is aimed at meeting the information needs of tax and other bodies of the state power structure. The continental model is used in Austria, Algeria, Belgium, Greece, Denmark, Spain, Italy, Norway, Portugal, France, Germany, Switzerland, Sweden, and Japan [2–3].

Thus, in the countries of Western Europe and Japan, the main financial flows and investments of the economy are carried out through banking structures, and not through stock exchanges. Therefore, the priority direction of both legislative and actual accounting regulation is the protection of the interests of creditors, rather than meeting the informational needs of shareholders. At the same time, as the processes of globalization develop, the state regulatory bodies of these countries have to take into account the interests of large national and transnational companies, whose development is increasingly dependent on the state of global financial markets. Accounting law thus inevitably becomes more and more open to Anglo-Saxon influence.

Thus, in France, for example, the possibility is allowed that when drawing up consolidated accounts, national and multinational companies have the right to deviate from the national Commercial Code and be guided by international accounting principles. In Italy, stock exchange regulatory legislation requires that listed companies (share quotes) apply international standards to reflect those transactions not covered by Italian law.

Over the past ten years, Ukraine has developed close economic ties with European countries, there-

fore, for more successful integration into the European economic community, the domestic accounting system took a course to implement IFRS.

In Ukraine, one of the most rational ways of applying IFRS is chosen — their adaptation. It provides for the gradual improvement of domestic accounting and reporting rules, targeted formation of high-quality financial information in accordance with the requirements of international standards. This method of implementing IFRS corresponds to the approach of most European countries, therefore, brings economic integration, harmonization of accounting and reporting systems closer. At the same time, it is especially important that as a result of adaptation, the compatibility of financial reporting data of domestic and foreign companies is achieved.

The fundamental basis of the transition to international standards is the recognition of the general principles of preparation and compilation of financial statements. The principles of preparation and compilation of financial statements are formulated in the form of a separate document. This document is not a standard and does not contain mandatory requirements and recommendations. If any provisions of the standards conflict with the Principles, then the provisions of the standard shall apply. However, according to the IFRS Committee, when developing future and revising existing standards, the number of discrepancies will consistently decrease. In accordance with the Principles of preparation and preparation of financial statements, the purpose of financial statements is to provide information on the financial position, results of operations and changes in the financial position of the company. This information is needed by a wide range of users when making economic decisions.

However, it should be noted that international standards are heavily influenced by US generally accepted accounting principles (GAAP). This is primarily due to the high development of the securities market in the USA. The US is trying not only to play a more active role in the development of international standards based on US GAAP, but also strongly suggests using them instead of IFRS. However, this proposal did not receive support from the European representatives working as part of the International Committee. Currently, experts estimate that there are more than 255 discrepancies between GAAP and IFRS.

Elements of financial reporting represent economic categories that are related to the presentation of information about the financial condition of the business entity and the results of its activities. According to IFRS, five elements of financial reporting are distinguished.

As is evident from the presented comparison, the concepts adopted in the system of regulatory regulation of accounting almost completely correspond to their analogues in international accounting practice.

Conclusion. Domestic economic entities, which will switch to international standards of financial reporting, will significantly facilitate their entry into the international market and increase their rating. The application of IFRS allows to reduce the costs of preparing financial statements, facilitates the analysis of the activities of branches in different countries, contributes to the optimization of management decisions and attracting finance to international markets. The application of international standards

increases the transparency of financial information about market participants and contributes to the unification of the economies of different countries.

Thus, at the current stage of development, it is necessary to submit not just objective and detailed financial information — this information must meet the requirements of compatibility at the international level. In the opposite case, it makes no sense to assess the state and level of economic security based on the information presented in the financial statements.

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