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THE ECONOMIC SECURITY OF UKRAINE: THE ESSENCE AND DEPENDENCE ON FINANCIAL RESULTS ACCOUNTING OF CONSTRUCTION COMPANIES ACTIVITIES

Summary: Nowadays it is quite obvious that the task of solving the problems which vouchsafe Ukraine's economic security are of major importance. This likewise relates to the increasing construction activity that could be observed in recent years. Economic security is one of the most important functional areas of national security and is considered under three aspects: on the macro, meso-economic, micro-level. The submitted paper goes into detailed approaches to identify the economic security of the country under economic aspects. It presents main information sources to calculate indicators of economic safety of construction companies. The study is based on financial and statistical reports. It identifies indicators of economic security and analyzes indicators related to construction work.

Key words: economic security, financial results, accounting, reports, construction companies, activity, macro level, meso-level.

Introduction

Today the necessity to tackle problems related to the development of an effective system to ensure the economic security of a country in its entirety as well as its separate regions is obvious. This applies in particular for those regions of Ukraine which are subject to environmental impact, including the considerable extent of construction activities, which has significantly increased in recent years. Issues concerning the economic security of construction companies are crucial taking into account the intensive development of integration processes, foreign economic relations and globalization. These processes require an intensified security of these economic entities, which indispensable for their efficient and coordinated functioning.

Recent research and problem definition. Problems of formation of economic security of the country are covered in scientific developments: A. Bashirova¹,

¹ A.A. Bashirova, *Formation of the strategy of regional development from the standpoint of ecological and economic equilibrium*, „Economics and Management” 2010, no 11 (72), p. 87–90.

² B. Gavrilyshyn, V. Vovk, *The Strategy of Sustainable Development and the European Model of the “eco-social market economy” as the basis of Ukraine’s competitiveness in the modern era: an analytical note and recommendations to the new authorities* [Electronic resource]. <http://www.greenkit.net/Members/intereco/strategy>.

B. Gavrilishin, V. Vovk², V. Dubel³, O. Dreval, I. Gryshchenko⁴ and others. At the same time, a number of issues concerning the improvement of the economic mechanism as a security component, in particular as regards the management and accounting of financial results of construction companies as a factor of the country's economic security, requires further scientific research.

The aim of the research is to substantiate theoretical and methodical approaches to the interpretation of economic security, highlight the value and dependence on financial results accounting.

Research result. Economic security undoubtedly represents one of the most important functional areas of national security, a priority component of the security system, and characterizes the state of defending the vital interests of society. As customary it is approached under three aspects: the macro-economic level (economic security of the country as an entity), the meso-economic level (economic security of a separate region) and the micro-economic level (economic security of a particular economic entity). Definition of economic security at the macro level is shown in Table 1.

Table 1. Definition of economic security at the macro level

№	Scientist, source	Definition
1.	L. Zharova ⁵	Capability to protect national economic interests from external and internal threats, as well as the ability of the national economy to maintain and renew the process of social reproduction and sufficient defense capacity in crisis situations
2.	G. Pasternak-Taranushchenko ⁶	Condition of the state in which it is provided with certain conditions for its effective expanding growth (possibilities to create and develop conditions for a satisfactoral life of its populace, the perspective of future economic growth and increasing common weal.)
3.	A. Revenko ⁷	Condition of the economic system as characterized by resistance to the impact of internal and external actions that threaten society.

³ V.M. Dubel, *Development of the system of indicators of ecological and economic security and its application for the BSEC* "Problems and prospects of cooperation between the countries of South-Eastern Europe within the framework of the Black Sea Economic Cooperation and GUAM" 2008, p. 525–530

⁴ O. Yu. Dreval, I.V. Grishchenko, *Problems of management of the economic potential of the region taking into account the requirements of ecological and economic security* "State Archive of sciences works" 2011, no 1, p. 21–26.

⁵ L. Zharova, *Modern Environmental Policy: Impact Factors and Approaches to Formation* „Young Science” 2008, no 10, p. 136–140.

⁶ G. Pasternak-Taranushchenko, *Economic security of the state. Static of the provision of the process*: ed. Prof. B. Kravchenko, K. 2002. p. 51.

⁷ Revenko A., *Problems of formation of national economic security of Ukraine* "Economy of Ukraine" 1993, no 11.

№	Scientist, source	Definition
4.	O. Polovyan ⁸	Condition of the socio-economic system, which is characterized by the maintenance of equilibrium and sustainable development under the influence of destabilizing factors of external and internal environments, preventing the impact of internal or external threats.
5.	T. Kuznetsova ⁹	Condition of the economic system, in which sustainable economic development has been achieved under the impact of destabilizing factors of the internal and external environment, the production is maintained and restored, and the stable functioning of the financial and credit system is ensured.
6.	K. Efremov G. Georgadze ¹⁰	An economic system characterized by continuous development, the ability to realize the interests and the elimination of threats.
7.	V. Senchagov ¹¹	Condition of the economy and administrative institutions which guarantees the protection of national interests, a socially oriented development of the country as an entity and an adequate defense potential, even under the most unfavorable conditions of internal and external processes.
8.	V. Shlemko ¹²	Economic condition which preserves resilience to adverse internal and external processes and satisfies the needs of society, family and state.
9.	V. Pankov ¹³	Condition of the national economy characterized by resistance (immunity) to the influence of external and internal factors that inhibit the normal functioning of social reproduction, undermine the living standard and thus cause increased social tensions within the populace, as well as constitute a threat to the very existence of the state.
10.	Ya Zhalilo ¹⁴	A complex multifactorial category characterized by the ability of the national economy to expand to meet a certain level of needs of its populace and the state, to confront destabilizing factors threatening a sustainable and balanced development of the country; ensuring the competitiveness of the national economy within the global economic system.

⁸ O. V. Polovyan, *Estimation of economic security of territorial systems* “Scientific works of the youth forum “Radio electronics and youth in the 21st century” 2000, p. 42–43.

⁹ T. V. Kuznetsova, O. Yu. Lesniak, *Scientific and methodological bases for assessing the state of economic-ecological safety (regional aspect)*: monograph. Rivne 2012.

¹⁰ K. I. Efemov, E. I. Georgadze, *Questions of economic security of the region*. “Questions of statistics” 2002, no 2, p. 55–58.

¹¹ V. Senchagov, *Economic Security: State of the Economy, Stock Market and Banking System* “Issues of Economics” 1994, no 12, p. 144–153.

¹² *Economic security of Ukraine: the essence and directions of provision*: [monograph], V. T. Schlemko. I. F. Binko. K. 1997.

¹³ V. Pankov, *Economic Security* “Interlink” 1992, no 3, p. 114–115.

¹⁴ Zhalylo A. E., *Economic security of the state, enterprises, individuals in the integrated society* “Actual problems of international relations”, 2001, p. 25–29.

№	Scientist, source	Definition
11.	R. Sedegov, V. Zubik ¹⁵	Condition of industrial relations and the organization of information and legal relations of material, financial and intellectual resources, which guarantees the stability in the functioning, the progressive use of scientific and technological achievements and social development of economic entities.
12.	V. Kirianov ¹⁶	Condition of the protection of economic interests of the individual, society and the state from internal and external threats, which is based on independence, efficiency and competitiveness of the country.

Thus, scientists determine a state's economic security by the following factors: state defense; political condition of the country; condition of the economic system; condition of the economy; the state of industrial relations. Another aspect of economic security is independence factor of the economy and the country. At the basis of these approaches are the effective production expansion or the defense capability of the system. It defines neither the condition when an expanded reproduction of the economic system will probably occur nor the boundary values of individual indicators.

The versatility of the concept under investigation can be traced from Fig. 1.

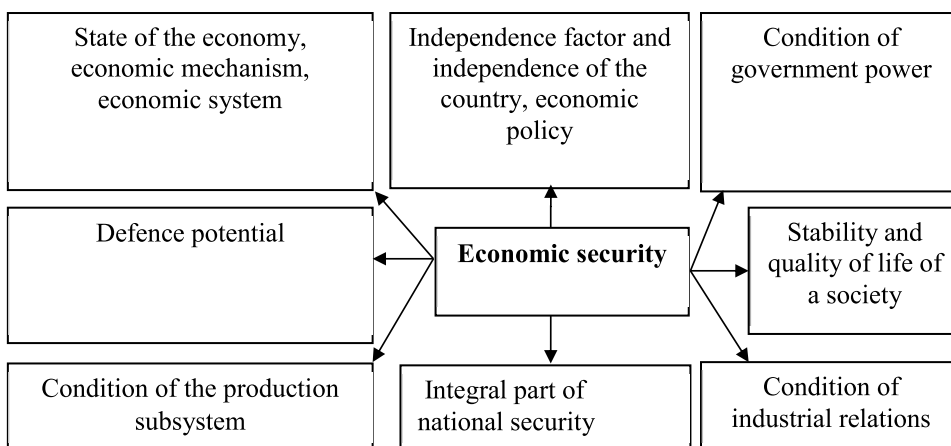


Fig. 1. The main approaches to identify a country's economic security*

* devised by authors.

¹⁵ *Economic security of the enterprise (firm)*, V. B Zubik, R.S. Sedegh, A. Abdul. – Mn.: Higher school, 1998. 391 p.

¹⁶ V. Kiryanov, *Nothing acts as effectively as punishment ruble*, Newspaper "Segodnya" 2005, January, 26.

According to V. Tretiak and T. Gordienko¹⁷ under economic security of the state we understand the condition of the country's economy which ensures its competitiveness within the global economic system by means of economic mechanism through the use of a set of measures, guarantees its stable functioning, progressive use of scientific and technological advances, social development of economic entities, financial and credit system, independence and development of the country. The definition of economic security at the meso-level (from the position of the region's economy) is given in Table 2.

Table 2. Determination of economic security on meso-level

№	Scientist, source	Definition
1.	I. Medushevska ¹⁸	An element of the country's economic security, since the region, being a socio-economic entity, is also part of a single socio-economic system of the state.
2.	V. Sribnyi ¹⁹	A set of activities aimed at sustainable, continuous development and on reduction of the region's economy, including the mechanism of counteracting external and internal threats.
3.	A. Kuklin A. Tatarkin ²⁰	The totality of the current state, conditions and factors characterizing stability, stability and gradual development of the territory's economy, organically integrated into the state's economy as an independent structure.
4.	A. Stepanenko, M. Gerasimov ²¹	The totality of the current state, conditions and factors that characterize stability, stability and sustained development of the economy of the region, which is expressed in its manifestations.
5.	T. Kuznetsova ²²	Such a state of industrial relations within the framework of an economic system in which sustainable development of the region is ensured, effective use of its resources is realized, and a mechanism of counteracting destabilizing factors of the internal and external environment is realized.

¹⁷ V.V. Tretiak, T.M. Gordienko, *Economic security: the essence and conditions of formation* „Economic science” 2010, no 1, p. 6–8.

¹⁸ I.E. Medushevska., *On Economic Security and Competitiveness: Regional Aspect* “Economics” 2001, no 6, p. 76–79.

¹⁹ V.I. Sribnyi, *Some aspects of economic security at the regional level* “Economics and Management” 1998, no 5, p. 59–62.

²⁰ A. Tatarkin, O. Romanova, A. Kuklin, V. Yakovlev, *Economic security as an object of regional research* “Issues of economics” 1996, no 5, p. 78–89.

²¹ A. Stepanenko, *Assessment of Economic Security of Ukraine and its Regions* “Regional Economics” 2002, no 2, p. 39–54.

²² T.V. Kuznetsova, O. Yu. Lesniak, *Scientific and methodological bases for assessing the state of economic-ecological safety (regional aspect)*: monograph, Rivne 2012, 250 p.

№	Scientist, source	Definition
6.	Yu. Tkachenko ²³	A specific system of socio-economic and political relations between members of the regional community (business entities) and institutions at both regional and state levels, which represent their interests in creating conditions for maximizing their economic interests in the economic area of the region.
7.	T. Klebanova N. Chernova ²⁴	A set of properties which ensures a maximal contribution of the region to the development of the national economy and the provision of economic security of the country as an entity; progressive development under conditions of destabilizing impacts of various types of threats.
8.	Z. Gerasimchuk, N. Vavdiyuk ²⁵	The state of the economic development of the region, characterized by the optimal and rational use of its economic potential, the ability to self-redevelopment, protection from destabilizing factors, the strength of interconnections between elements of the regional system, which promotes satisfaction of economic and social interests of the local population in the context of national interests.

The meso-level is one of the most promising for economic transformations, since it is characterized by the optimal use of resources and positive results on the local population. Positive economic changes will increase the country's overall economic level.

The economic security of a region is dependant on the economic security of economic entities, the basic level, and all economic transformations are aimed at improving their functioning. In the Regulation of the Ministry of Economic Development and Trade of Ukraine № 1277 dated October 29, 2013 „On Approval of Methodological Recommendations for Calculating the Level of Economic Security of Ukraine”²⁶, economic security is defined as the state of the national economy which vouchsafes the maintenance of resilience to internal and external threats, to provide high competitiveness in the global economic environment. It characterizes the capability of the national economy to achieve sustainable and balanced growth. Components of economic security comprise industrial, demographic, energy, foreign economic, investment-innovation, macroeconomic, food, social and financial securities.

²³ Yu.V. Tkachenko, *Modern Approaches to Definition of Economic Security: Structural Aspect* “Economic Space” 2009, no 24, p. 192–198.

²⁴ T. S. Klebanova, N.L. Chernova, *Adaptive models for assessing and analyzing the region's economic security*, Kharkiv 2003, 188 p.

²⁵ Z. V. Gerasimchuk, N.S. Vavdiyuk, *Economic security of the region: diagnostics and mechanism of support*: monogr, Lutsk 2006, 244 p.

²⁶ On Approval of Methodological Recommendations for Calculating the Level of Economic Security of Ukraine: Order of the Ministry of Economic Development and Trade of Ukraine No. 1277 dated October 29, 2013 [electronic resource]. Access mode: <https://ips.ligazakon.net/document/view/ME131588>.

In the Economic Security Concept of Ukraine²⁷, which was drafted in 1999, economic security was identified as the ability of the national economy to ensure its free and independent development and to maintain the stability of civil society and its institutions, as well as the country's sufficient defense potential under all kinds of unfavorable conditions and event development options; the state's ability to protect national economic interests from external and internal threats.

In a monograph edited by prof. T. Kuznetsova²⁸ the economic-ecological safety of the region is investigated, although some scientists focus on ecological and economic security. Thus V. Dubel highlighted the following aspects: economic security: development-level of state and market institutions, structural components of the economic complex, condition of the financial sector, technological components, resource availability; ecological security: state of the natural environment, pollution factors; restorative capacities of ecological systems; and social security: the countries demographic situation, income distribution, unemployment rate, social stability, social protection system, youth development in the educational and medical sectors, goods and services provision²⁹.

O. Dreval and I. Gryshchenko define ecological-economic as «... the state of balanced development and protection of the socio-economic subsystem of the region from actual and potential threats posed by the influence of both anthropogenic and natural factors on the environment»³⁰. A similar definition gives A. Kachinsky: environmental safety is a «component of national security that protects the vital interests of man, society, environment and state from actual or potential threats posed by anthropogenic or natural factors relating to the environment»³¹.

As V. Andreev states, «... the ecological and economic security of an enterprise is inherent in double character: on the one hand, it ensures the possibility of its own functioning, on the other hand, it is part (element) of the economic security of a higher-level system and an entity that functions in a complex to changes in the market environment of the environment, taking into account the external effects (consequences of environmental pollution), which affects the economic interests of economic entities»³².

²⁷ *The concept of economic security of Ukraine* / head. project V.M. Heyets - Kiev 1999, 56 p.

²⁸ T.V. Kuznetsova, O. Yu. Lesniak, *Scientific and methodological bases for assessing the state of economic-ecological safety (regional aspect)*: monograph, Rivne 2012, 250 p.

²⁹ V.M. Dubel, *Development of the system of indicators of ecological and economic security and its application for the BSEC* "Problems and prospects of cooperation between the countries of South-Eastern Europe within the framework of the Black Sea Economic Cooperation and GUAM" 2008, p. 525–530.

³⁰ O. Yu. Dreval, I.V. Grishchenko, *Problems of management of the economic potential of the region taking into account the requirements of ecological and economic security* „State Archive of Sciences Works" 2011, no 1, p. 21–26.

³¹ A.B. Kachinsky, *Indicators of National Security: Definition and Application of Their Limit Values*: Monograph. K. 2013, 104 p.

³² V.A. Andreev, *Ecological and economic security of the enterprise: properties, strategy and tools of provision* // *The theory and practice of the modern economy: Materials of XVI International*

The assessment of the state of any system requires an integrated approach, therefore it seems plausible to distinguish economic, ecological and social components in ecological and economic security. Notwithstanding the word-order of this compound (ecological and economic or economic-ecological safety), where the first word expresses priority and the second emphasizes the relationship between the notions, it combines the dependence of economic processes on the impact on and interaction with nature and the need take into account the consequences of such interaction.

The system of economic security of the region includes a set of legislative, managerial, organizational, technical measures aimed at creating the optimal conditions for the achievement of the interests of all its participants (society, business entities, state). The issue to ensure the economic security of the region under modern management conditions requires the drafting of a system of organizational and economic measures in order to eliminate negative impacts and to set up appropriate and effective mechanisms for their implementation.

An important role plays the international regulation of economic security, which aims to balance and optimize the relationship between society and nature within the framework of sustainable development. «.....the ecological component should act as a full-fledged component of the development of global strategies for the socio-economic development of world civilization» V. Dubel³³.

The principal factors that have lead to environmental deterioration in various regions of Ukraine are : high material capacity and energy intensity of industrial production; outdated technology, high concentration of industrial objects; unfavorable structure of industrial production; lack of appropriate environmental protection systems, no or insufficient control over environment impact, insufficient legal and economic mechanisms to further the development of safe technologies and environmental protection systems; low level of exploitation of existing environmental objects, etc.

In the Regulation of the Ministry of Economic Development and Trade of Ukraine № 1277 dated October 29, 2013 „On Approval of Methodological Recommendations for Calculating the Level of Economic Security of Ukraine”³⁴ among the indicators and sources of input information for the components of economic security, namely: production, relating to construction the following indicators are listed:

Sciences - Practice Conf. (November 19, 2015), Cherkassy 2015, p. 55–57.

³³ V. Dubel, *International regulation of ecological and economic security* „Science young” 2008, no 9, p. 63–69.

³⁴ On Approval of Methodological Recommendations for Calculating the Level of Economic Security of Ukraine: Order of the Ministry of Economic Development and Trade of Ukraine No. 1277 dated October 29, 2013 [electronic resource]. Access mode: <https://ips.ligazakon.net/document/view/ME131588>

- the volume of construction works performed before 1990, percent;
- degree of depreciation of fixed assets in construction, percent;
- profitability of operating activity of construction enterprises, percent.

The ratio of loans to non-financial corporations and households for the acquisition, construction and reconstruction of real estate (cumulatively, adjusted for the exchange rate difference), percent of GDP is provided in the Methodological Guidelines as an indicator of investment and innovation security. A. Kaczynski argues that «... the system of indicators and their limit values give an opportunity to approach the analysis of security from the unified methodological positions: to identify the basic patterns of the occurrence of threats in systems of different functional purposes, to develop generalized assessments of the dangerous states of systems and the corresponding mechanisms of security in the direct way influence the critical parameters of the system, while preventing the emergence of new threats»³⁵.

The above-mentioned indicators are formed on the basis of statistical information provided by construction enterprises to the territorial offices of the State Statistics Service of Ukraine. Thus, in the form of statistical reporting, „Structural survey of the enterprise” (№1-business (annual)), approved by the Regulation of the State Statistics Service of Ukraine on June 24, 2016, № 97, construction companies are obliged to reflect the total amount of construction works performed by the contractor (Section 5 „Other Indicators”, line 501 «Revenue from construction works performed under contract conditions (excluding VAT).»

The same information should be revealed in the Report on the execution of construction works (No. 1-kb), approved by the Regulation of the State Statistics Service of Ukraine from July, 26 2016, № 129, where section 2 «sold volume of construction work» indicates the amount of realized construction work (line 02), including subcontracts (line 021).

The summary information on the volume of construction works is posted on the website of the State Statistics Service of Ukraine, which allows for an analysis both for separate regions of Ukraine and nationwide. The dynamics of profit are influenced by the revenues/profits of construction enterprises (volumes of execution) and business expenses. The volume of construction works depends, among other things, on the pricing system introduced in this type of economic activity. Its features are distinguished by construction from other types of economic activities.

The cost of construction is fixed at the standard forms «Regulation of acceptance of completed construction works» and «Certificate on the cost of construction works and costs». The cost of construction mainly depends on the costs of construction materials, which are dynamic. From the planning-period to the final commissioning prices can increase significantly.

³⁵ A.B. Kachinsky A. B., *Indicators of National Security: Definition and Application of Their Limit Values*: Monograph, K. 2013, 104 p.

Such indicators of economic security as the volume of construction work performed before 1990; the degree of wear of fixed assets in construction; the profitability of operating activities of construction enterprises as components of industrial safety are calculated on the basis of statistical and financial reporting of construction enterprises, which should be significant and objective and contain reliable data about the activity of the construction company.

The main sources of information for calculating indicators of economic safety of construction enterprises are shown in the Table 3.

Table 3. Main sources of information for calculating indicators of economic safety of construction companies *

№	Indicators	Sources	Lines
1.	The volume of executed construction works (indicator 1. 8)	Financial Statement (Consolidated Income Statement)	Line 2000 „Net income from sales of goods (goods, works, services)”
		Structural survey of the enterprise (№ 1-business (annual))	Line 501 «Revenue from the conducted construction works under contract conditions (excluding VAT)”
		Report on the execution of construction works (№ 1-kb)	Line 02 „Volume of realized construction works”, including subcontracting (line 021)
2.	Degree of depreciation of fixed assets in construction (indicator 1. 9)	Balance sheet (statement of financial position)	Line 1012 «Fixed assets: depreciation»; Line 1011 „Initial value”
3.	Cost effectiveness of operating activities (indicator 1. 10)	Financial Statement (Consolidated Income Statement)	Line 2190 «Financial result of operating activities: profit»

* developed by author.

According to Figure 3 the main types of reporting taken into account are financial and statistical. In particular, with regard to financial statements, the balance sheet (statement of financial position) and the Financial Statement (Consolidated Income Statement) are important. The statistical forms of reporting, which provide the necessary information, are „Structural survey of the enterprise” (№1-entrepreneurship (annual)) and the report on the execution of construction works (№ 1-kb). In figure 3 the types of reporting and the necessary lines from which information can be obtained to calculate the components of indicators of economic security of construction companies are specified.

Conclusions. The information management support, which is the basis for improving the efficiency of management, serves as the basis for strengthening the role of accounting in construction companies. Investors look into differences in the methodology of giving information on the results of activities of construction companies, inaccurate reporting activities' results in financial and statistical reporting. This could deter investors from abroad and inhibit a maximum level of profitability. Such conditions prevent construction companies to reach high listings of the country's economic security indicators, which are the targeted aims of the legislative bodies.

Taking into account the need for the development of a market economy and the necessity to ensure the country's economic security, it is justified to adhere to the principle of equality of economic, environmental and social components, which presupposes the orientation of the priorities of sustainable development and the environmental and social consequences of managerial decisions, namely: economic ones.

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EKONOMICZNE BEZPIECZEŃSTWO UKRAINY: ISTOTA KSIĘGOWOŚCI WYNIKÓW FINANSOWYCH ORAZ ZALEŻNOŚĆ OD NIEJ DZIAŁALNOŚCI FIRM BUDOWLANYCH

Streszczenie: Obecnie dość oczywiste wydaje się, że zadanie rozwiązania problemów związanych z kształtowaniem bezpieczeństwa ekonomicznego państwa wydaje się dość znaczące, w tym znaczna ilość prac budowlanych, których znaczny wzrost widać w ostatnie lata. Bezpieczeństwo ekonomiczne jest jednym z najważniejszych obszarów funkcjonalnych bezpieczeństwa

narodowego i tradycyjnie rozpatrywane z trzech pozycji: na poziomie makro, mezoekonomicznym, na poziomie mikro. W artykule opisano główne podejścia do określania bezpieczeństwa ekonomicznego kraju i pozycji gospodarki regionu. Przedstawiono główne źródła informacji do obliczania wskaźników bezpieczeństwa ekonomicznego przedsiębiorstw budowlanych. Główne rodzaje zgłoszeń branż pod uwagę w tym przypadku to dane finansowe i statystyczne. Podano wskaźniki bezpieczeństwa ekonomicznego. Analizowane są wskaźniki związane z budową.

Słowa kluczowe: bezpieczeństwo ekonomiczne, wyniki finansowe, rachunkowość, raporty, firmy budowlane, działalność, poziom makro, poziom mezo.

