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METHODOLOGY OF ASSESSMENT OF ECONOMIC SECURITY OF AUDITING ENTITIES

Methodology of the research. The study of the influence of stakeholders on the economic security of the auditing entities was conducted through analytical assessment carried out by the respondents that somehow interact with the subjects of the audit. During the study of methodology for assessing the level of economic security, the author used analytical tools such as Stakeholders Mapping, Mendelow model, semantic analysis, the method of paired comparison, qualitative approach, rating scale for balancing interests.

Results. Consideration of the subject of audit as stakeholder allows organizations to develop a methodology for assessing the level of economic security from a position of influence of stakeholders. The result of the consistent implementation is a stage impact assessment methods are priority groups of stakeholders and interest calculation balancing the economic interests of the entity and its audit stakeholders, based on

the values of which it is concluded on the existing level of economic security.

Novelty. The author proposed the method of assessing the level of economic security of the audit entities of the organization, which is based on a comprehensive analysis of the impact of the parties concerned. As a criterion for assessing the level of economic security was used index of balanced economic interest of the subject of audit and priority groups of stakeholders.

Practical significance. The author proposed the methodical approach to determine the existing level of economic security by analyzing the balance of economic interests and priorities of the audit stakeholder groups. The process of establishing groups of stakeholders, whose interests are least satisfied, enables to develop a series of organizational measures for security policy, aimed at finding options for effective interaction with stakeholders.