

biznesie i ograniczenia kosztów. W wyniku tego firmy transportowe mogą osiągać lepszą pozycję na rynku i zwiększać swoje zyski.

Literatura

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SOURCES OF THREATS OF ECONOMIC SAFETY OF PROPERTY IN THE ECONOMY OF THE REPUBLIC OF BELARUS

Economic security should see as an opportunity to achieve the goal of the enterprise, despite the impact of external and internal threats. The most common sources of internal threats to the economic security of property are cases of plunders, bribery and fraud. In order to determine the degree of influence of these sources on the economic security of property, the author analyzed their structure and dynamics in the Republic of Belarus for 2016-2017, which are presenting in the table.

Thus, it should note that in the Republic of Belarus, the number of cases of sources of threats increased by 1,6% as of 31.12.2017 as compared to 31.12.2016,

including the number of cases of bribery detection increased by 53,27%, but at the same time fraud fell by 13,8%. However, for the analyzed period, the largest share is occupied by cases of fraud – 63,82% and 54,11%, respectively. Decrease in the share of this offense occurred, including by increasing the proportion of cases of bribery by 8,43%. At the same time, the share of cases of plunders by abuse of office powers for the period under review increased by 0,56%, and the share of plunders by assignment or spending increased by 0,72%.

Table

Data on the structure and dynamics of threats to the economic security of property in the Republic of Belarus for 2016-2017 [1]

Name of threat sources	As of 31.12.2016		As of 31.12.2017		rate of change, %
	number of cases, pieces	specific gravity,%	number of cases, pieces	specific gravity,%	
Bribery	1 254	16,60	1 922	25,03	153,27
Fraud	4 823	63,82	4 156	54,11	86,2
Plunders by abuse of office powers	783	10,36	839	10,92	107,15
Plunders by assignment or spending	697	9,22	763	9,94	109,47
In total cases	7 557	100	7 680	100	101,6

In connection with the revealed results in the course of analysis of the structure and dynamics of sources of threats to the economic security of property, it can be concluded that in order to realize the safety function of property; it is required to apply scientifically grounded forms and property disposal regulations.

The main tool for the implementation of this function is the inventory of assets and liabilities of economic entities, which allows you to establish the changes that have occurred in the composition of the property. It should also be noted that the formal approach to inventorying increases the incidence of cases of plunders, bribery and fraud.

Thus, it should be understood that the most common sources of threats to the economic security of property in the Republic of Belarus are embezzlement, embezzlement, fraud and bribery-that is, internal threats to the financial situation of business entities. In order to reduce the number of cases of non-productive and non-normative use of property, the author recommends that the management of economic entities improve the procedure for inventorying, as well as strictly comply with the requirements of the regulatory legal acts of the Republic of Belarus, in

particular, the Instruction on the inventory of assets and liabilities dated of 30.11.2007, № 180 (changes and additions), as well as to develop regulations for quality control of previously conducted inventories, indicating responsible persons, their zones of responsibility and analyze the results of the inventory work.

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