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BUILDING AN ACCOUNTING AND INFORMATION SYSTEM FOR RISK MONITORING IN LOGISTICS OF "STARKI INDUSTRY" LLC

The article examines the theoretical and practical aspects of designing a modern accounting and information system (AIS) for monitoring and mitigating logistics risks, using the case of "STARKI INDUSTRY" LLC, a company specializing in the supply of industrial equipment and components. It is substantiated that the company's high dependence on the stability of supplies in conditions of market uncertainty requires the implementation of a risk-oriented approach to logistics flow management.

The expediency of integrating the Supply Chain Management (SCM) concept and the IDEF methodology for structured business process modeling and identifying "bottlenecks" where logistics threats most frequently occur is proved. The architecture of the AIS based on comprehensive digitalization is proposed, which involves the integration of ERP, WMS, and CRM systems into a single information space. It is determined that the integration of these systems provides automated accounting of warehouse balances, transparency of material and financial flows, as well as operational control over the risks of stock shortages or surpluses using ABC and XYZ analysis tools.

Particular attention is paid to the development of an anti-crisis logistics plan within the information system, which includes monitoring alternative routes and diversifying suppliers. The implementation of the proposed solutions will allow "STARKI INDUSTRY" LLC to optimize costs, minimize delay risks, ensure data accounting accuracy, and improve customer service quality.

Keywords: accounting and information system, risk monitoring, logistics activity, SCM, ERP system, WMS, CRM, inventory optimization, anti-crisis management.