

PROTECTION OF ACCOUNTING INFORMATION AND CYBER SECURITY OF THE ENTERPRISE

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The article substantiates the updating of the protection of accounting information, stresses the need to change priorities in assessing the reliability of information security systems from the provision of traditional information security to cyber security. Definitions “protection of accounting information”, “security”, “cybersecurity”, “cyberspace” are considered, the difference between information and cyber security is disclosed. The categories of threats of computer information systems of accounting are distinguished. An attention is drawn to the fact that threats and risks apply equally to large companies and to representatives of middle and family businesses.

The author’s vision of the concept of “cybersecurity of accounting information” is proposed, which the author understands as a state of protection of information of management accounting, which is created, stored, changed, and used with the help of computer technology, which provides for timely detection, prevention, and neutralization of unauthorized use of accounting information, violation of its confidentiality, integrity, and availability or destruction through electronic means, which jeopardizes vital economic interests of the enterprise.

The description of the management of cybersecurity is disclosed, including the tasks of organizing the cyber defence and data security in accounting, the grouping of measures for the protection of accounting information in the context of cybersecurity is

highlighted. In addition to the protection provided by the accounting software, the author points out a number of administrative measures as an important component of information protection, as well as the competence of the accounting staff, the level of cybersecurity of accounting information depends on the correctness of the actions. Equally important is the proper response to incidents (internal or external, as the case may be) and informing the relevant authorities.

The principles and some aspects of the organization for the protection of accounting information in the context of cybersecurity are defined. The basic principles of the cybersecurity system of accounting information include: software support, protection of confidential information, personal responsibility, secrecy, integrity, and effective control over access to accounting data.

According to the author, special service for cyber security can be represented by experts in the organization of economic-information security and penetration testing, security information security inspectors, cyber security project analysts, system administrators, computer network administrators, information security system managers, cyber security systems analysts.

A systematic presentation of goals, objectives, and principles for achieving the desired level of cyber security of accounting information is proposed for the consideration in the accounting policy of the enterprise.