

practically all transactions that are carried out with the use of money, and in some cases without them (barter operations). The audits are subject to transactions with funds, tangible assets, financial investments, intangible assets of the state and local self-government, non-governmental funds, economic entities, associations of citizens.

Financial control checks:

- compliance with the requirements of economic laws (optimality of proportions of distribution and redistribution of national income);
- preparation and implementation of the budget plan;
- effective use of labor, material and financial resources of enterprises and organizations, budgetary institutions;
- tax relations \*

However, control can not be limited to the registration of individual defects, violations of law and state discipline. The main purpose of the control is to provide an organic combination of prevention, detection and elimination of defects and violations, search and quick implementation of unused reserves of production intensification and increase of its efficiency.

In general, financial control is the control exercised by public authorities and local self-government bodies, subjects of independent control over the legality and efficiency of the formation, possession and use of financial resources in order to protect the financial interests of the state, local self-government, economic entities and citizens.

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## **ACCOUNTING ASPECTS OF INFORMATION SECURITY**

The formation of the information society is based on the latest information, telecommunications and communication technologies. It is new technologies that have led to the rapid spread of global information networks, which open up fundamentally new opportunities for international information exchange. The formation of the information society conceptually and practically means the formation of a new worldview, in which security from information threats will be very important.

Informatization of the economy began not so long ago with the introduction of computer technology and the spread of the Internet. It raised a number of new questions for researchers of economic activity of enterprises, including questions of economic security.

Since the subject of information security is the enterprise, the concept of "information security" will be to protect the interests of the owner of the company, meets with, or related to the protection from unauthorized access the information

that shall be submitted to the owner rather important. Interests are manifested through objects that can serve to satisfy them, and actions that are used to own these objects. Accordingly, interests, as an object of security, can be represented by a set of information that can satisfy the owner's interest, and his actions aimed at acquiring information or hiding information. These components of the information security object are protected from external and internal threats.

It should be noted that the use of information technologies is one of the important factors determining the competitiveness of enterprises. However, along with obvious advantages, such as automation of production and accounting and analytical processes, availability of electronic calculations, speed of information processing for making managerial decisions, the use of information technologies introduces new significant risks.

You can give many definitions of information risks, the use of each of which will be justified by the tasks being solved. The narrow definition of information risks is the risk of loss, unauthorized changes to information due to failures in the functioning of information systems or their failure, leading to losses. The broadest definition includes the risk of loss due to improper organization or deliberate disruption of the organization's information flows and systems. This understanding of information risk is justified if the risks are assessed in the broad context of information security.

Information technologies help to manage and optimize the company's activities and prevent many economic risks. For example, they reduce the probability of bankruptcy. But at the same time, they are also a risk factor.

Issues of information security when conducting accounting using computer technologies should be considered in two aspects: preventing abuse or unintentional violations by employees of the enterprise (internal aspect) and creating appropriate information security to prevent unauthorized access, damage to computer programs or data by viruses, computer sabotage (external aspect).

Preventive mechanisms for preventing losses and distortions of accounting information should be based on complex, interrelated methods and procedures for identifying and analyzing risks for the enterprise's accounting information system, and developing control technologies for managing the security of accounting information.

Currently, the largest share in this group of measures in accounting and reporting information processing systems is made up of special software packages or individual programs included in the software for the purpose of implementing information protection tasks. Technological means of information security are a set of measures that are organically integrated into the technological processes of data transformation.

But preventing information hazards should not be reduced to reducing risks alone. Since the onset of crisis situations is almost impossible to predict, it is necessary to create a number of measures, and above all, control systems for rapid response and making the right management decisions.

For an automated form of accounting, it is very important to have reliable protection and daily backup of data on secure media. It should not be considered outdated to print out the most important financial documents on paper, so that the work of the accounting service does not stop, for example, due to power outages.

In our opinion, an equally important factor in accounting security is the use of only licensed software that has technical support, updates to vulnerable components, and so on.

Also, the problem deserves more attention from business leaders who still use outdated management models. The formation of a new approach requires a review of personnel issues, new forms of control and mandatory accounting of factors characteristic of the new digital economy.

In the course of the study, we concluded that at this stage, information threats are underestimated and insufficiently studied in the context of accounting activities of enterprises. While the economic potential is increasingly determined by the level of development of the information structure, the potential vulnerability of the economy to information impacts is growing proportionally. Therefore, it is so important to thoroughly study the types of information threats and develop measures to eliminate them. This is primarily the formation of a new approach to enterprise management, protection of internal information from external interference, and analysis of information risks when making management decisions.

Thus, the topic of information threats and accounting security remains very relevant, and the issues considered deserve further in-depth research.

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## **THE IMPACT OF MANAGEMENT ACCOUNTING ON THE ENTERPRISE'S ACTIVITIES**

Problems of management accounting in our time are becoming increasingly relevant, because in the conditions of formation and development of a market economy, a special role is played by management and management accounting in organizations. In large organizations are usually two types of accounting: financial and management. So the difficulty is that many executives confuse or identify these types of accounting, which is also inappropriate.

Effectiveness of management control leads to guaranteeing reliable information of accounting (financial) reporting, reliability, stability and security of the assets of the organization, allows to investigate the relationship of management and tax accounting, thus contributing to successful and profitable activities [1].

Management accounting is defined as an independent line of accounting of an organization that provides information support to the business management system.