

PROVIDING SECURITY OF ACCOUNTING INFORMATION IN THE CONDITIONS OF HYBRID WAR

In today's economic conditions, accounting information is becoming one of the most important factors in the development of the economy, it is the product of mutual exchange between different participants in economic processes. Ensuring the proper level of economic security of an enterprise is one of the functions of the accounting system.

Accounting systems contain confidential information that should be kept safe and secure at all times. The consequences of unauthorized access can be devastating – from identity theft problems to loss of irreplaceable data.

The system of information security, and accounting, in particular, is a set of technical tools, technologies, methods, organizational measures that prevent unauthorized (illegal) access to information contained in accounting documents.

In the conditions of the hybrid war for domestic enterprises, the priority task is to achieve an adequate level of economic security that would ensure the possibility of their further activities.

The information security system should be multilevel with hierarchical access to information, specified and tied to the specifics of the enterprise regarding methods and means of protection, open to constant updating, reliable in both normal and extreme situations, should not create the employees of the enterprise inconveniences in work. Complexity of the system of protection is achieved by its formation from various elements – legal, technical, program and organizational. The ratio of elements and their content ensures the individuality of the enterprise information security system and guarantees its reliability.

Thus, in the conditions of the hybrid war for domestic enterprises it is of a great concern to provide, firstly, physical security. A small business should safeguard its computer systems against losses and theft.

Secondly, enterprises should pay special attention to authentication. All systems should have login IDs and passwords that authenticate the user, confirming that he is allowed to use the computer.

Thirdly, accounting system should be protected from viruses. This issue is of a great concern due to the conditions of the hybrid war in Ukraine. As political and military aims are achieved skillfully by combining military operations with cyber-attacks. A virus attack can bring an entire accounting system down, making it unusable and ineffective. Sometimes certain viruses can disrupt a system so severely that it may need to be wiped out or replaced completely.

Also it should be mentioned that backup as well as considerations are also very important. A standard security procedure with accounting systems is to back up data and save the backup in a safe place outside the premises. The point is that if something

happens to the system, such as fires, floods or other losses, data is safe and can be restored. When system needs to be fixed, some files and confidential information may be opened to those who repair the system. When a computer system used for accounting is sold or given to another party, it may still contain confidential information in its hard drive. So system should be cleaned up by a professional before donating or selling it.

Accounting information is a key factor in ensuring the company's economic security. Protection of accounting information is a condition for an objective reflection of the reality of the entity, which will facilitate timely detection of internal and external threats and possible calculations of alternative solutions for their elimination or prevention. Therefore, the issue of protection of accounting information in the conditions of hybrid war, in particular, is of a great concern.