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**THE MECHANISM OF FORMATION OF INFORMATION SECURITY OF
COCONTROLLING INFORMATION IN THE CONDITIONS OF JOINT ACTIVITY**

Deepening the scientific foundations for studying the peculiarities of emergence and circulation of financial controlling information in the course of joint activities requires studying the essence and defining the content of such categories as «information space» and «information space of controlling information», identifying the main centres for producing controlling information in the joint venture management system, as well as identifying and classifying types of controlling information, and justifying the determination of the required volumes and quality of such information. In the scientific literature, two similar concepts are distinguished – «single information space» and «information space». Information support as a basis for making management decisions can be considered one of the main determinants of competitiveness of business entities. At the same time, the rapid development and transformation of the digital environment, along with its undoubted advantages, has led to an increase in risks and threats in the information space [1].

The organizational aspect of the information space structure is made up of sets of databases, data warehouses, technologies for their maintenance, use, information systems, networks, applications, and organizational structures. They function because of certain principles and according to established rules and ensure information interaction of objects. Information is defined as a set of diverse data produced within certain departments of business entities by certain specialists, which allows obtaining a decision on how to organize the production of goods or services more efficiently and profitably in the economic context [2]. Accordingly, the combination of available knowledge and information becomes the strategic resources of the enterprise, on the protection of which the economic interests depend [3].

Thus, reasonable conclusions make it possible to define the concept of «financial controlling information» as a set of diverse data produced by individual structural units of business entities, government agencies, other institutions and organizations and used in the process of preparing reports for managers of different levels in order to make the right management decisions. Financial controlling information is a complex concept, as it characterizes the data generated within the management system of certain objects. Therefore, it can be concluded that the enterprise information space system is a separate system, but interconnected with the management system and the financial controlling system. However, a characteristic feature of a joint venture is that the information structure of the joint venture is more complex, as it involves the formation of the information space of individual joint venture participants and the information space and information flows between the joint venture participants. Such threats usually have nothing to do with material values, and people do not always feel guilty that the information was disclosed through their fault. It is necessary to document the activities of business entities that create additional risks to information [4].

The study of the structure and mechanism of formation of information flows within the system of financial controlling of joint ventures, ways of their rationalization, taking into account the size of the enterprise, its resource provision and information capacity of the management system, allows solving the issue of effective and rational construction of the organizational model of the system of financial controlling of joint ventures [5].

The financial controlling system generates a large amount of financial information that is required by users at different levels of the management hierarchy. In addition, this information must meet the information needs of employees of various structural units (accounting, analytical, planning, economic, production, technical, etc.), who have different functional responsibilities. Within a particular structural unit, each employee has certain functional responsibilities, the fulfilment of which requires specific information to make decisions within their own authority and provide effective information to senior management. Within the framework of their own functional responsibilities, each employee receives the necessary information, processes it, summarizes it and transmits it to other employees in the form necessary for perception. Developing an effective structure for transferring information between structural units requires taking into account the scale of the enterprise and the amount of financial information required for the enterprise's activities, since «management activities may differ depending on the size of the enterprise and the level of the management hierarchy». For each individual user of the internal and external environment, it is necessary to clearly define the amount of information, types of such information, the level of its generalization and the form of presentation. The time required carrying out the relevant procedures to obtain the necessary information, the number of employees and their qualifications should be calculated. The frequency of information submission also has a significant impact on the amount of controlling information, since users need information in a timely manner within a certain period of time (daily, weekly, sectional, and monthly, quarterly, annually).

Thus, the article considers the essence and properties of the information space of controlling information of joint ventures as an object of management. The proposals for defining the information space of controlling information as a structured set of information objects and methods of their organization have shown that the level of its structuredness significantly affects the adoption of effective management decisions, and external and internal factors affect the volume, quality and usefulness of controlling information and the organization of information flows and links between the structural units of a joint venture. When organizing information security, it should be borne in mind that its employees, regardless of whether it is information in the form of employee knowledge or information contained in documents, generate the vast majority of threats. Hence, it is important to know the main factors that determine the behaviour of employees, which may lead them to disclose office information. Such factors can be considered objective conditions under which employees are the main source of information.

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