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INFORMATION SPACE OF CONTROLLING INFORMATION IN THE CONTEXT OF JOINT ACTIVITIES: ECONOMIC SECURITY ASPECT

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Introduction. Deepening the scientific basis for studying the peculiarities of the creation 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 the creation of 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 volume and quality of such information. In the scientific literature, two similar concepts are distinguished – "single information space" and "information space".

The emergence and intensification of threats in the information sector significantly increases the importance and role of information security for the national security of Ukraine and expands the content and relevance of the chosen research topic.

Analysis of recent research and publications. In the sources [9–11, 14; 15] shows that scientists consider the single information space as a set of databases and data banks, technologies for their maintenance and use, information and telecommunication systems and networks, which operate on the basis of common principles and according to common rules, ensuring information interaction between enterprises and their counterparts, as well as satisfaction of their information needs.

Objectives of the article. The purpose of the study is to consider the security system of the information space of controlling information in the implementation of joint activities and to increase the effectiveness of ways to combat the threat of information in the joint venture management system.

The realisation of this goal required the formulation and solution of the following research objectives: to determine the role and identify areas for improving information support in increasing the effectiveness of financial control of joint ventures; to develop conceptual provisions for improving the efficiency of the circulation of controlling financial information in the implementation of joint activities; to substantiate the need to ensure additional economic security of the country's information space by analysing information capacities.

The main material of the study. Information support as a basis for management decisions can be considered one of the main determinants of the competitiveness of business entities. At the same time, the rapid development and transformation of the digital environment, along with its undoubted benefits, has led to an increase in risks and threats in the information space [1].

The organisational aspect of the information space structure consists of a set of databases, data warehouses, technologies for their maintenance and use, information systems, networks, applications and organisational structures. They operate on the basis of certain principles and rules and ensure the information interaction of objects.

The technological and organisational elements of the information space include the information infrastructure, i.e., the environment that enables the collection, transmission, storage, automated processing and dissemination of information in society. The information infrastructure is formed by a combination of: information and telecommunication systems and communication networks, the industry of information, telecommunication and communication means; systems for creation and preservation of information resources; systems for providing access to information and telecommunication systems, communication networks and information resources; the information industry and the market of information services; systems of personnel training and scientific research; algorithms and software tools that ensure the functioning of software and hardware platforms, etc.

The analysis of the essence of the concepts of "single information space" and "information space", its elements and organisational components of the information infrastructure allows to allocate directions of research of the information environment of financial controlling in joint ventures within this section, namely:

- Studying the essence and defining the content of the category "information management space";
- analysis of the information space of controlling information and its organisation in the management system and financial controlling system of the joint venture;
- identification of the main centres for the production of controlling information in the joint venture management system;
- identification and classification of types of management information and its properties;
- substantiation of qualitative and quantitative characteristics of controlling information;
- justification for determining the required amount of control information depending on the organisational structure of the joint venture;
- development of information flows depending on the organisational structure of the joint venture, its size and activities;
- development of a package of methodological support and reporting forms to improve the quality of financial data collection and its further use.

In order to study the issue of defining the information space of controlling information, the main functions and tasks of financial controlling and its information support were studied in detail, which allowed to outline its main components and to develop the author's own definition of this concept. The article offers the author's own interpretation of the concept of "information space of controlling information": a single environment for circulation of data on various components of development of an economic entity, in which there are separate centres for production of such data and functioning technical and relevant information systems for their analysis and transfer to management for making management decisions. On the basis of the research conducted, it is proposed that the author's own definition of the concept of "controlling financial information" is as follows: "A set of various data on the financial activities of an enterprise and its performance, produced by various structural units of a joint venture entity, for the purpose of preparing analytical and informational support for management decisions in the field of joint venture financing."

Information is defined as a set of diverse data produced in certain departments of business entities by certain specialists, which allows to make a decision on how to organise the production of goods or services more efficiently and profitably in an economic context [2]. Accordingly, the combination of available knowledge and information becomes the company's strategic resource, on the protection of which economic interests depend [3].

As a result, it is 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 organisations and used in the process of preparing reports for managers at various levels in order to make the right management decisions. Financial controlling information is a complex concept, as it characterises 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 it is related to the management system and the financial control 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 each joint venture participant and the information space and information flows between the joint venture participants.

It is impossible to ignore the office threats to the information of business entities, namely the threats to the information contained in documents and information that office workers possess and use in the course of their work. To define the meaning of the concept of office management, it can be defined as "a set of actions of the personnel of a certain business entity, organised in space and time, aimed at ensuring the management of its activities". Since management is largely related to information technology, office activities are aimed at performing various tasks, works, procedures and operations of information support of the management process. The structure, methodology and content of such support are determined by the so-called office technology. The object of the latter is the relevant information resource that is processed, interpreted and used to support management activities. Thus, it can be seen that the basis of office activities is work with information of a business entity and work in the management link, which determines the special importance of such activities.

The main components of office activities are the knowledge of office employees and the documents that accompany it. In such circumstances, the efforts of those seeking to obtain information about companies or to damage the public perception of their activities will focus on staff and documents. Implementing a plan to obtain proprietary information through employees can pose a real threat to both staff and the business. The principal threats in this context are the involvement of employees and third parties, and office employees being blackmailed in order to access office information resources [12]. These threats frequently lack material value, and individuals are not always aware that the disclosure of information occurred due to their own fault. Companies must document the activities of business entities that create additional risks to information security [4].

The following threats to office information may occur: loss or improper destruction of documents; disregard for the requirements of administrative staff for the preparation, implementation, accounting, transfer and storage of documents; manipulation of restricted documents by persons who do not have access to them, unauthorised transfer of such documents to an unauthorised person; use of restricted information in unpublished documents, publications and personal files; placing redundant information in documents with restricted access; making copies of official documents, confidential documents and confidential documents in excess of the amount necessary for the performance of official duties; interpreting the document in the message (including the means of communication), excerpts from the text of the document in the message or transmission by e-mail [5; 6].

Ensuring a high level of quality of controlling information allows to accumulate useful analytical information in a timely manner, and on its basis to develop and evaluate alternative management decisions with the choice of the most optimal and rational information-based solution in specific business conditions. Making a management decision at the final stage of a complex management process largely determines the level of its quality, ensures the competitiveness and efficiency of a business entity. It is "decision-making that constitutes the essence of the management process, its initial and most crucial stage, determines the level of productivity and efficiency of the entire management system and processes". Moreover, management decision-making is the final stage of the management process and determines its outcome.

Thus, the quality of a joint venture's management decision is a set of properties of a management decision made by the management apparatus to achieve a common mission and goals and to meet the information needs of external users and the interests of individual participants in the joint activity and the joint venture as a whole.

The formation of a financial controlling system is impossible without the organisation of an effective mechanism for the circulation of diverse information between the divisions and the management of a joint venture. It is quite difficult to build models of data production, exchange and analysis, taking into account the peculiarities of functioning of various structural units of such enterprises caused by the specifics of their activities. However, without an efficient management information circulation system, it is impossible to create an effective financial controlling department. That is why the issues of organisational development of the information support system, within which the formation, circulation, exchange and analysis of controlling information between joint venture entities and the assessment of the volume of information support are quite relevant.

Insufficient information support of the financial control system leads to an increased risk of making economically unreasonable management decisions, inefficient use of the joint venture's resources, increased risk of joint activities, etc. Too much financial information may result in an inability to process all the information,

a reduced likelihood of assessing the most appropriate and reliable information, and incorrect management decisions. A financial control system requires only the information needed to make sound management decisions.

Thus, the level of awareness of the enterprise and the ability to effectively and quickly evaluate the information received becomes one of the criteria for assessing the stability of the enterprise, the most important factor in survival in the fight against competitors.

Insufficient attention of management personnel to the formation of a rational structure of financial control of joint activities leads to the fact that the use of financial, technical, personnel, organisational, intangible support and obtaining high-quality and timely information does not produce the expected results. The management apparatus uses additional resources to a greater extent to create computerised management systems, improve the skills of financial controlling employees, but does not pay attention to the study of information needs of users and their relationship with the amount of information produced and provided. Information is a production (economic) resource similar to material, labour and other types of resources [8, p. 11]. For any resource (including information) there is a demand and supply that determine its price and volume. The same opinion is expressed by Bondar M.I., who notes that "the volume of an information resource is determined by the need, as well as supply and demand" [7, p. 14].

The amount of financial information and its quality determine the efficiency of management decision-making and, as a result, the stability of the joint venture as a whole [10]. The increased risk of joint ventures requires the management to form and use high-quality and reliable financial information in management activities within the information capabilities of the management system for processing and analysing information.

The study of the structure and mechanism of formation of information flows in the system of financial controlling of joint ventures, ways of their rationalisation with consideration of the size of enterprise, its resource provision and information capacity of the management system allows solving the issue of efficient and rational construction of the organisational model of the system of financial controlling of joint ventures.

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 should meet the information needs of employees of various structural units (accounting, analytical, planning, economic, production, technical, etc.) with different functional responsibilities. As part of a particular structural unit, each employee has certain functional responsibilities that require specific information to make decisions within their authority and to effectively inform senior management. Within the framework of their own functional responsibilities, each employee receives the necessary information, processes it, summarises it and transmits it to other employees in a form that is easy to understand.

The development of an effective structure for transferring information between structural units requires consideration of the scale of the enterprise and the amount of financial information required for the enterprise's operations, as "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, the scope of information, types of information, level of generalisation and form of presentation should be clearly defined. The time required to perform the relevant procedures to obtain the required information, the number of employees and their qualifications should be calculated.

The frequency of information presentation also has a significant impact on the amount of control information, as users need timely information within a certain period of time (daily, weekly, monthly, quarterly, annually).

Conclusions. 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 organisation have shown that the degree of its structuring significantly affects the adoption of effective management decisions and that external and internal factors influence the volume, quality and usefulness of controlling information and the organisation of information flows and links between the structural units of a joint venture. When organising information security, it should be borne in mind that the vast majority of threats are generated by its employees, regardless of whether it is information in the form of employee knowledge or information contained in documents. Therefore, it is important to know the main factors that determine the behaviour of employees, which may encourage them to disclose proprietary information. Such factors may include objective conditions under which employees are the main source of information.

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Alla Dmytrenko, Doctor of Economic Sciences, Docent, Associate Professor at the Department of Finance, Banking and Taxation, National University "Yuri Kondratyuk Poltava Polytechnic". **The Information Space of Controlling Information in the Context of Joint Activities: Aspect of Economic Security.**

The article examines the concept and outlines the components of the "information space of controlling information" category. Given the study of the information space of a joint venture as a system representing a single whole with a set of interconnected and interacting components - information objects, but on a smaller scale within the external and internal environment, the author develops a mechanism for the formation of information security with the allocation of information flows by directions (entry into the system, processing in the system, exit from the system), which allows to schematically depict the impact of information from the external information space on the joint venture's activities, information processing processes in the management system, management decision-making based on the processed information, as well as the output of high-quality and reliable information to meet the information needs of external users. When organising information security, it should be borne in mind that the vast majority of threats are generated by its employees, regardless of whether it is information in the form of employee knowledge or information contained in documents. The paper focuses on office threats to information of business entities, namely, threats to information contained in documents and information possessed and used by office workers in the course of their work. Since the set of actions of the personnel of a certain entity, aimed at ensuring the management of its activities, is appropriately organised in space and time, work with information of an enterprise, and work in the management link, determines the particular importance of such activities. A large amount of financial information can lead to the inability to process all the information, reduce the likelihood of assessing the most appropriate and reliable information, and make erroneous management decisions. The emergence and intensification of threats in the information environment significantly increases the importance and role of information security for the national security of Ukraine. As a result of the research of the selected topic, reasonable conclusions have been drawn which 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, public authorities, other institutions and organisations and used in the process of preparing reports for managers of various levels in order to make the right management decisions.

Key words: security, information protection, financial controlling, joint activities, information security, information environment, economic security, national economy.

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Інформаційний простір контролінгової інформації в умовах здійсненні спільної діяльності: аспект економічної безпеки.

У статті розглянуто сутність та визначено зміст категорії «інформаційний простір контролінгової інформації». З огляду на дослідження інформаційного простору спільного підприємства як системи, яка представляє собою єдине ціле з сукупністю пов'язаних між собою і взаємодіючих складових частин – інформаційних об'єктів, але меншого масштабу в рамках зовнішнього і внутрішнього середовища розроблено механізм формування інформаційної безпеки з виокремленням потоків інформації за напрямками (вхід у систему, обробка в системі, вихід із системи), що дозволяє схематично зобразити вплив інформації зовнішнього інформаційного простору на діяльність спільного підприємства, процеси обробки інформації в системі управління, прийняття управлінських рішень на основі даних обробленої інформації, а також вихід якісної та достовірної інформації для задоволення інформаційних потреб зовнішніх користувачів. Організуючи інформаційну безпеку слід мати на увазі, що переважна частина загроз формується саме через його працівників, незалежно від того, чи це інформація у вигляді знань працівників, чи це інформація, що міститься в документах. В дослідженні звернуто увагу на офісні загрози інформації суб'єктів підприємства, а саме загрози інформації, що міститься в документах та інформації, якою володіють і використовують у процесі роботи офісні працівники. Оскільки відповідним чином організована у просторі та часі сукупність дій персоналу певного суб'єкта, спрямована на забезпечення управління його діяльністю, робота з інформацією суб'єкта підприємства, причому робота в ланці управління, визначає особливу важливість такої діяльності. Великий обсяг фінансової інформації може призвести до неможливості опрацювання всієї інформації, зниження ймовірності оцінки найбільш доцільної та достовірної інформації, прийняття помилкових управлінських рішень. Виникнення та посилення загроз в інформаційному середовищі суттєво підвищує значення та роль інформаційної безпеки для національної безпеки України. В підсумку дослідження обраної тематики обґрунтовані висновки, які дають можливість визначити поняття «фінансова контролінгова інформація» як сукупність різнобічних даних, які продукуються окремими структурними підрозділами суб'єктів господарювання, державними органами влади, іншими установами та організаціями та використовується у процесі підготовки звітів для керівників різних рівнів з метою прийняття ними правильних управлінських рішень.

Ключові слова: захищеність, захист інформації, фінансовий контролінг, спільна діяльність, інформаційна безпека, інформаційне середовище, економічна безпека, національна економіка.