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ADVANTAGES OF USING CLOUD IT SERVICES FOR ENVIRONMENTAL SECURITY MANAGEMENT OF THE ENTERPRISE IN THE CONDITIONS OF DIGITAL TRANSFORMATION OF THE ECONOMY

Modern IT technologies provide opportunities for the formation of an unregulated information environment of the enterprise with a controlled description of accounting information parameters. Regardless of the hierarchical level of enterprise management, accounting information is automatically accumulated from chaotic information flows and transferred to the recipient, according to his requests. At the same time, the specificity of environmental security IT services at enterprises is that most of the accounting information is formed and partially processed by engineering and technical and auxiliary services that conduct operational accounting at production and places of actual provision of a complex of services, which creates additional threats to the integrity of information arrays.

The undeniable relevance of the role and impact of the digital transformation of the economy on its various sectors and business processes has been the subject of research by the scientific community for many years. Considering the issues of the article, it is advisable to pay attention to scientific works: B. Berthon [1], D. Bonnet [3], E. Brynjolfsson [2], P. Daugherty) [1], D. Ernst [4], M Fitzgerald [3], B. Kahin [2], M. Knickrehm [1], N. Kruschwitz [3], Welch, M.S. Markovitch [5], T. Mesenbourg [6], N. Negroponte [7], T. Niebel [8], P. Willmott [5]. The results of the analysis of scientific sources on the study of digital transformation prove that modern economic science departs from the established view by using a more modular approach and considering accounting information systems as a domain where new technologies, such as systems (Business Intelligence BI) or the balanced scorecard (BSC), play an increasingly important role [9, p. 133].

In order to optimize data processing processes, the environmental safety management information system of the enterprise should be characterized by the following: a high level of accuracy and timeliness of data, relevant and synchronized information with decision-making, simplified and understandable information, sufficient flexibility for changes and development of the environmental potential of the enterprise. At the same time, in the traditional architecture of the information system of environmental accounting, there is still no block that will be responsible for the formation of information about the enterprise's contribution to achieving the goals of sustainable development, in particular in the environmental sphere. Therefore, the answer to today's economic and environmental challenges is the implementation of digitization tools, namely specialized IT services. The purpose of the study is to analyze the current state and prospects of the impact of digital

transformation on the environmental safety management of the enterprise and to determine the advantages of using the latest IT services in order to increase the environmental potential of business entities based on constant technological updating.

A huge set of the latest technologies allows you to supplement and integrate the modern complex of information systems for managing the environmental safety of the enterprise. Under such conditions, an important task is to find the optimal ratio of modern information technologies and business processes of economic entities. Most modern IT systems use cloud services and information storage, which allows solving problems with operational efficiency and providing employees with access to IT tools and information. Cloud services allow to increase the efficiency of data processing and have a number of significant advantages (Table 1).

Cloud IT services of environmental security management of the enterprise allow to ensure smooth operation and support of many systems in a variety of functions, starting from the management of environmental production, network equipment, communication, office and business applications.

ITSM is responsible for the collection, storage and processing of accounting and financial data that are used to make internal management decisions regarding the environmental safety of the enterprise. In order for an environmental accounting system to capture all relevant information based on a business entity's transactions, it is necessary to link resources to each other to enter the information, send the information to the correct addressee (another computer or user) for processing, and finally to the requesting party, processed data for managerial decision-making, environmental reporting or controlling [10, p. 541].

Table 1 - The main advantages of cloud services for managing environmental security of the enterprise

Advantages	Characteristic
Easy access to IT services	Users also easily access data and applications in the cloud, as well as other Internet services (for example, e-mail). User interfaces of cloud services are always intuitive and simple.
Centralized administration	Cloud IT infrastructure can be administered by any enterprise centrally, from one workplace, with the efforts of one specialist. This speeds up the administration process, increases the level of information security, and reduces the risk of leakage of important data.
Reduction of IT infrastructure costs	To access cloud services, the enterprise must provide access to the Internet, which, in most cases, is easy to do. The enterprise does not need to create its own IT infrastructure at each location and pay for the services of specialists in server and network equipment. A nice point, the costs of paying for cloud services can be attributed to operating, not capital costs, which leads to a reduction in taxes.

High level of informational and physical security	The infrastructure of cloud solutions is implemented on the basis of several data centers with a reliability standard higher than Tier II +. They are connected by communication channels with high bandwidth. The highest level of information security is ensured at such facilities. And the level of physical security turns out to be even higher than the security that the company can provide for itself.
High elasticity and scalability of cloud services	An important feature of cloud services is the ability to easily and quickly redistribute the amount of computing resources and services provided. It is also easy to ensure the scalability of cloud services if the need for computing resources increases. This is relevant, for example, for organizations actively building their branch network.
Clear accounting of computing resources	The peculiarity of cloud services is that the fee is charged only for actually consumed resources: processor time, RAM and space in data storage systems. If the resources are not consumed, there is no charge for their use.

The organization of effective management of this extensive technological landscape is possible by combining services and groups of services using the ITSM management platform (Fig. 1).

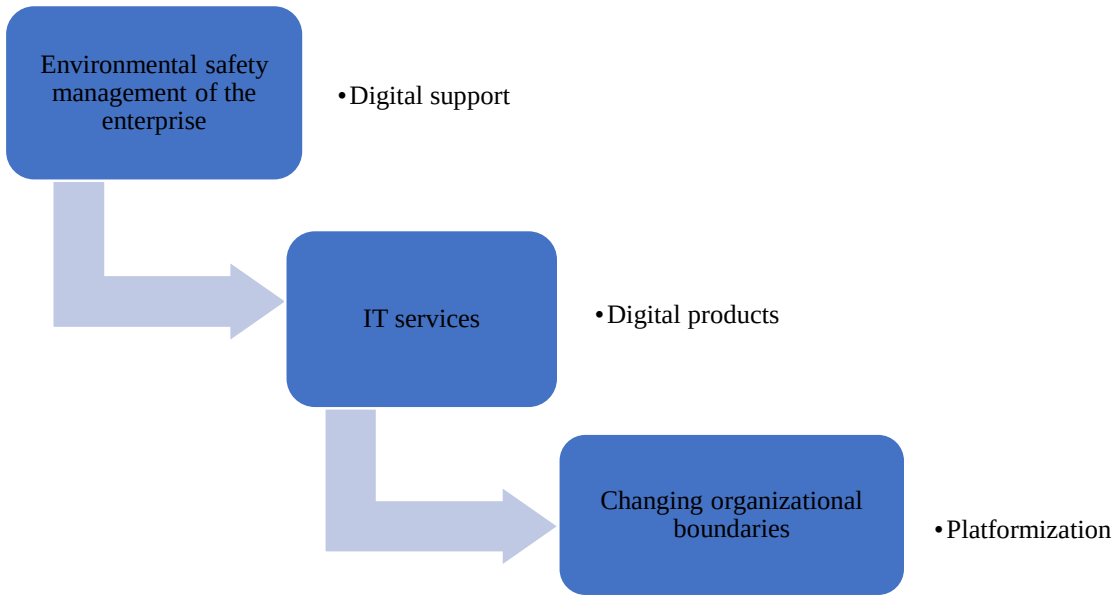

Fig. 1 - Digital globalization of enterprise environmental safety management chains

Typically, these systems consist of three main subsystems: a transaction processing system that supports day-to-day business operations; general environmental accounting system and environmental reporting system; management reporting system [11, p. 240]. In the process of digital globalization of environmental safety management chains of the enterprise, it is advisable to use such configurations of technical support as multi-user workstations, local computer networks, centralized data repositories and virtual workstations.

It should be noted that the proposed digital platform for environmental safety management is basic for conducting various accounting and analytical procedures, including the following: environmental accounting and integrated reporting; detailed tests of transactions and balances (for example, using software to test transactions in a computer file); analytical review procedures (using software to detect unusual changes or articles); verification of the compliance of general means of environmental control (for example, the use of test data to verify access procedures to software databases); verification of compliance of applied means of environmental control (for example, the use of test data to verify the functioning of the programmed procedure).

The creation of a single information space contributes to the reduction of efforts related to the electronic creation, processing and exchange of accounting information, leads to a reduction in the cycle time of the environmental reporting process. Improving the quality of accounting information has an indirect effect on reducing information asymmetry, allows for the timely implementation of new regulatory requirements, expands the availability of data, facilitates the formation of continuous reporting for the timely adoption of correct management decisions to improve the efficiency of environmental safety management of business entities [12, p. 127].

Thus, in order to optimize the accounting and analytical provision of environmental security management of the enterprise and to solve the problems of ensuring the reliability and efficiency of information collection, it is proposed to use cloud technologies in the work of accountants, which are increasingly used in the economy today. The issue of the list of specific accounting tasks where work in the "cloud" can be applied, issues related to the definition of software products that allow the use of such technologies, methodological and technical aspects of organizing the functioning of virtual cloud workspaces, etc., remain unresolved. One of these tasks is the preparation and submission of various forms of reporting on the basis of environmental accounting data in electronic form. Therefore, a promising direction of further research is the development of an intra-household economic-ecological mechanism, which includes: eco-forms of resource conservation organization; business planning of ecological production, sales and environmentalization of the product on the basis of digitization.

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