
Information security challenges - vulnerabilities brought by ERP applications and cloud platforms

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Abstract

The accounting profession is in a continuous process of change as ERP applications and emerging technologies such as cloud computing continue to bring improvements into the accounting and financial areas. Nevertheless, beside the variety of benefits, these technologies carry specific risks that can affect the fundamental characteristics and security aspects of data.

This paper aims to highlight the most common vulnerabilities of ERP applications and cloud computing platforms in the context of digital accounting. At the same time, in addition to the technical aspects and good practices used to prevent and correct these vulnerabilities, the study focuses on a critical component of data security: the human factor. Moreover, the empirical research conducted has highlighted the fact that young professionals understand the need for sensitive data protection, but they do not always display the best behavior to prevent security incidents.

This article aims to provide an overview of ERP applications and cloud computing platforms that are currently used in the financial and accounting field, focusing on the main technical vulnerabilities and the human factor, which is one of the most important aspects of data security.

Keywords: information security, ERP, cloud computing, human factor

JEL Classification: M15, M41, M42

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