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# The Security of Accounting Information – A Perception-Based Analysis of the Practitioners from Romania

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## Abstract

*The associated risks of the technologies currently used in the accounting field, relating to the difficulty of maintain the security of data, are still significant due to the complexity of the systems used which, in addition to the benefits they bring in accounting processes, generate a number of challenges in maintaining the fundamental characteristics of data. To address the current lack of well-trained practitioners for them to be able to reduce these risks, the international professional bodies support the need of developing a sufficient set of skills for accountants, by raising the awareness level of the impact that security incidents may have. At the same time, there is a gap between the skills that students acquire and the requirements of the business environment, an aspect that favors the increase and the impact of cyber-attacks. The purpose of this paper is to investigate the perception of data security of the practitioners in the field of accounting and auditing and the extent to which they believe that the information they receive is sufficient while examining the different types of actions of the professionals that may affect the security of accounting information. The results of the research show that the professionals are aware of the good practices of maintaining the fundamental characteristics of the data and understand the impact of incorrect information management, but a significant part of the study participants believes that does not receive enough information on data security from companies and professional organizations.*

**Keywords:** information security, perception of the practitioners, phishing, risks, accountability

**JEL Classification:** M14, M15, M41, M42

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