

Summary

Information is one of the organization's key resources. Suitable security should therefore be included in the action strategy. Greater importance of the Internet, remote work, digitization of documents, and in many cases even the transfer of business to the online sphere make it increasingly vulnerable. Undeniably, information protection requires action and commitment of financial and non-financial resources, thus affecting the operating costs of the enterprise.

The basis of the information system on the level, types and places of cost formation is the cost accounting kept in the business unit.

It is what constitutes the source of information for reporting as well as decision – making purposes. Therefore, a systemic approach to issues related to information security and the treatment of information security cost accounting as one of the elements of this system should enable more efficient management of this sphere of activity.

A literature review has shown that financial and accounting aspects are the background for other considerations on information security management than mainstream research.

In Polish scientific studies, the topic of information security costs is basically not addressed. This work significantly complements the state of knowledge in this field. The main goal is to determine and assess the universality of the use of information security cost accounting in Polish enterprises and to determine the conditions for its comprehensive implementation.

The following specific objectives have been adopted to achieve the main objective:

1. Systematizing mandatory and optional information safety guidelines
 2. Determining factors that stimulate and inhibit the implementation of solutions in the field of information security in enterprises
 3. Identification of activities related to the implementation and maintenance of information security solutions and the resulting cost categories
 4. Identification of practices for keeping information security cost accounting in Polish enterprises.
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5. Determining the factors affecting the comprehensiveness of the information security cost accounting.

The main objective and specific objectives allowed the formulation of three research questions:

1. What are the main goals and barriers to implementing information security solutions?
2. What models of implementing and maintaining an information security system do companies use?
3. What solutions in the field of calculation, planning, records, control, analysis and reporting of information security costs are used by enterprises and which factors are important for the scope of their implementation?

The first chapter provides theoretical considerations on information, key attributes of its security, relevant legal provisions regarding its protection and international standards for information security management.

Chapter two is devoted to information security costs. Models that can be treated as the basis for classifying information security costs as well as the role of cost accounting are described. Chapter three is methodical. It presents the research process as well as the methods and tools used to answer the research questions posed. Chapter four presents the results of surveys, which set out the objectives, barriers and models for implementing and maintaining the information security system, as well as practices of conducting cost accounting in this area. Chapter five presents the results of

the study of the relationship between the comprehensiveness of the information security cost accounting and six defined variable groups. The culmination of the work is a summary of the research results, as well as an indication of further research directions in this field.

As a result of the conducted research, factors stimulating and inhibiting the implementation of solutions in the field of information security have been identified. The practices of implementing and maintaining the information security system and keeping the cost account have been analyzed. On the basis of actions taken that generate costs, it is proposed to classify the costs of activities taking into account the following criteria: types of security and stages of the information security management process. The test results allowed to conclude that individual practices of keeping information security cost accounting are not widely used, but their universality is related to the size,

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type and scale of operations, and ISO certification. It has also been established that the comprehensiveness of keeping an account of information security costs depends on: organization features, goals and activities related to the implementation and maintenance of the information security system, as well as internal and external support at individual stages of the system's operation.

