

Ministry of Education and Science of Ukraine
Dnipro State Agrarian and Economic University

ACCOUNTING, FINANCIAL, AND ECONOMIC
SUPPORT FOR SUSTAINABLE DEVELOPMENT
OF THE AGRICULTURAL SECTOR:
THEORETICAL FOUNDATIONS
AND PRACTICAL RECOMMENDATIONS

Collective Monograph

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The monograph is intended for policymakers and stakeholders in agriculture, accountants, banking and finance specialists, agricultural managers, farmers, researchers and postgraduate students in agricultural economics.

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1.4. PECULIARITIES OF ACCOUNTING AND ANALYSIS OF ECONOMIC ACTIVITIES OF ENTERPRISES UNDER MARTIAL LAW

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Ukraine's economy is in a difficult situation. The efficiency of business activities, the preservation of entrepreneurship, and the maintenance of business activity at a stable level are the main factors that can slow down the aggravation of the crisis and ensure the flow of revenues to budgets of various levels. Under such conditions, management of public activities, thorough analysis of production, economic and financial information, correct interpretation of the results of such analysis, and management accounting itself become particularly important. Early detection of negative trends reduces the risks of a protracted crisis within a particular business entity or even prevents its bankruptcy. The accumulation, systematization and analysis of information about activities and business activity has become the basis for management, formation and implementation of relevant management decisions and even the development of a general vector of enterprise development in difficult socio-economic conditions, which in aggregate does not allow to devalue the role of management accounting.

In fact, Ukraine has long been on the path to European integration, improving and transforming the mechanisms for implementing accounting and financial reporting, but the importance of management accounting has become noticeable only in the current environment, when information continues to acquire special value, and the ability to analyze it allows professionals to formulate a strategy and tactics in particularly difficult times for the domestic economy.

Accounting in Ukraine has been shaped by national and international accounting standards. From year to year, new accounting rules are introduced in accordance with the economic situation in the region. All innovations are mainly designed to simplify and facilitate the work of enterprises. There is a large number of explanations from the tax authorities, articles by analysts and practitioners who publish them in popular accounting magazines, etc. In other words, if an accountant has any misunderstandings about the correctness of accounting for certain transactions, he or she can always get advice from the tax authorities, which can then be used in court. Today, the economic situation has changed dramatically, forcing the authorities to take measures to resolve it.

On February 24, 2022, the Russian Federation launched a full-scale armed offensive against Ukraine, which resulted in the introduction of martial law by Presidential Decree N 64/2022. The Ukrainian Chamber of Commerce and Industry confirmed that the circumstances in which Ukraine found itself from February 24 until the official end of martial law were extraordinary and inevitable, i.e., they fall under the definition of force majeure. The rules of doing business have changed dramatically. Many Ukrainians were

forced to leave their homes and go abroad. However, many entrepreneurs remained in Ukraine and continued their business activities, including some who moved to safer regions. This resulted in the massive cessation of activities of many enterprises, and for those that remained, turnover decreased, and standard operating procedures underwent significant transformations. Therefore, the study of the peculiarities of accounting for the activities of entities that are still operating or those that want to start their own business in this difficult time and in fundamentally new environmental conditions determines the relevance of this research. Domestic scientists and specialists have sufficiently covered the issue of analysis and accounting of economic activity of enterprises under normal business conditions. In particular, the analysis of the economic activity of the enterprise and its separate areas of activity was studied by Nitsenko, V.S. (2016), Honcharenko, N.G. (2020) and others; accounting – Pyatigorets, G.S. and Koptsyukh, O.S. (2017), Patsarnyuk, O.V. (2021).

However, the mentioned studies in the conditions of military operations have a significant difference, which leaves an impression on the business processes of enterprises, and therefore on the analysis of their activities. As noted by expert I. Onyshchuk, in Ukraine more than 200 changes and amendments have been adopted in the budget legislation with the aim of prompt response and creation of appropriate conditions for continuity of functioning and provision of various financial needs (measures of territorial defense, protection of public safety and functioning of the budget sphere, communal enterprises). According to estimates, during military operations, according to A. Honcharuk (2022) it is necessary, first of all, to conduct an inventory and analyze the financial and economic activity of enterprises that are in a state of bankruptcy. Analysis should be carried out taking into account the regional location of the enterprise, especially this applies to businesses that are located and have assets in Chernihiv, Sumy, Kharkiv, Luhansk, Donetsk, Zaporizhzhia, Kherson, Mykolaiv, Odesa and Vinnytsia regions. Special attention should be paid to such issues as prevention of legalization (laundering) of proceeds obtained through crime, financing of terrorism and financing of proliferation of weapons of mass destruction; cyber security; accounting estimates and disclosures in order to correctly assess the impact of these events on the audit report". Thus, a scientific and methodological base has been formed regarding the object of research under martial law.

The regulatory and legal basis for the organization of economic activities of enterprises and organizations is given in the conditions of martial law in the Table 1.4.1. The peculiarity of these legal documents is their temporary effect, i.e. after the termination or cancellation of martial law, enterprises and organizations must switch to the normal system of functioning and taxation. Analysis of financial and economic activity is possible in several cases:

- 1) for the needs of the company's management - operational, current and strategic analysis;
- 2) when conducting an audit in order to identify the correctness and reliability of the display of accounting indicators in reporting documents.

A brief overview of the scheme for the analysis and audit of the financial and economic activity of the enterprise, taking into account the explanations of the Audit Chamber of Ukraine (APU), under martial law is shown in Fig 1.4.1.

Table 1.4.1

List of regulatory and legal documentation regarding the organization of economic activities of enterprises and organizations under martial law

Name of the regulatory document	Adopting body	Date and number of adoption
Order "On ensuring the implementation of calculations of enterprises, institutions, organizations in the conditions of martial law»	Cabinet of Ministers of Ukraine (CMU)	11.03.2022 p. № 212-p
Notice "Regarding certification of force majeure circumstances (circumstances of force majeure)"	Chamber of Commerce and Industry of Ukraine	28.02.2022 № 2024/02.0-7.1
Resolution "Some issues of ensuring the conduct of economic activity in the conditions of martial law"	Cabinet of Ministers of Ukraine (CMU)	18.03.2022 p. № 314
Clarification "Regarding state registration under martial law"	Ministry of Justice of Ukraine	20.03.2022 p.
Letter "Helping Ukrainian businesses to evacuate from the war zone"	Ministry of Justice of Ukraine	17.03.2022 p.
Resolution "Some issues of financial support"	Cabinet of Ministers of Ukraine (CMU)	12.04.2022 p. № 438
Resolution "Some issues of organizing the work of employees of economic entities of the state sector of the economy during the period of martial law"	Cabinet of Ministers of Ukraine (CMU)	26.04.2022 p. № 481
Resolution "On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine on Provision of Financial State Support to Entities"	Cabinet of Ministers of Ukraine (CMU)	29.04.2022 p. № 521
Letter "On clarification of the scope of application of the resolution of the Cabinet of Ministers of Ukraine dated April 26, 2022 N 481"	Ministry of Education and Science of Ukraine	24.05.2022 p. № 1/5500-22
Clarification "Procedure of registration of a foreign non-profit organization in Ukraine under martial law"	Coordination center for the provision of legal assistance	02.06.2022 p.
Clarification "Regarding the submission of a declaration on the conduct of economic activity during the period of martial law"	Coordination center for the provision of legal assistance	13.07.2022 p.

ISA 570 (revised) "Continuity of business" - in terms of taking into account the impact of military operations and martial law, the Covid-19 coronavirus pandemic, and other global impacts. In connection with the above, the auditor needs to take into account: updating forecasts and sensitivity analysis taking into account the identified risk factors and various possible outcomes; review of projected compliance with contractual conditions (covenants) in various scenarios; changes in the company's operation plans regarding future actions; expansion of information disclosure;

ISA 560 "Events after the reporting period" - in terms of making appropriate changes to the forecast values of indicators by management personnel, in connection with military

operations and martial law. The auditor takes into account all current and potentially high levels of risk and their possible impact on such indicators.

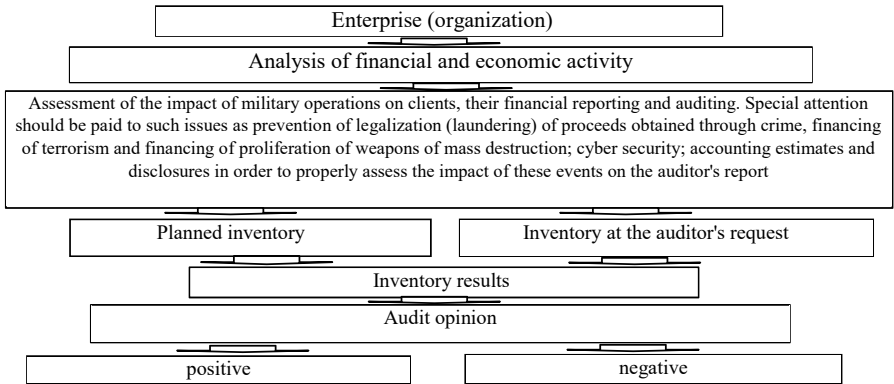


Fig. 1.4.1. Scheme of analysis of financial and economic activity of an enterprise or organization

Military aggression by Russia and the introduction of martial law throughout the territory of Ukraine have seriously changed the conditions for the functioning of enterprises (organizations). There was a need to adjust the methodology of analysis at the enterprise. Conducting an analysis of financial and economic activity is possible in several cases:

1) for the needs of the company's management - operational, current and strategic analysis;

2) when conducting an audit in order to identify the correctness and reliability of the display of accounting indicators in reporting documents. In the first case, the analysis involves the adjustment of existing indicators for incurred losses and destroyed material and technical values, which are reflected in the balance sheet of the enterprise, and taking into account possible adverse events on economic activity in the short, medium and long-term periods of operation.

The largest military conflict in human history - World War II - ended on September 2, 1945. Military action in Europe virtually ceased in May 1945. But on February 24, 2022, the continent was again on the brink of war. Ukraine, a country in central Europe, called for an invasion by the aggressor, the Russian Federation, which cynically called the war a "special operation." Fierce fighting is taking place in Ukraine, some cities and towns are under occupation, there are already a significant number of civilian and military casualties, destroyed cities and businesses.

According to the Kyiv School of Economics, the amount of direct damage to Ukraine's infrastructure during the war reached \$ 63 billion or UAH 1.8 trillion as of March 24 (Table 1.4.2). Total losses of Ukraine's economy due to the war are projected, taking into account both direct and indirect losses (fall in gross domestic product,

cessation of investment, outflow of labor, additional spending on defense and social support, etc.) range from \$ 543 billion to \$ 600 billion (2022).

Table 1.4.2

Losses of the economy of Ukraine from damage to physical infrastructure (in case of complete destruction of facilities), from the beginning of hostilities until March 24, 2022

Infrastructure facilities	Number of units	Total losses, million US dollars
Roads	8265	27 546
Residential buildings	4431	13 452
Civil airports	8	6 816
Factories and enterprises	92	2 921
Healthcare facilities	138	2 466
Nuclear power plants	1	2 416
Railway infrastructure and rolling stock	н/д	2 205
Bridges and bridge crossings	260	1 452
Ports and port infrastructure	2	622
Institutions of secondary and higher education	378	601
Administrative buildings	35	574
Military airfields	10	390
The AN-225 "Mriia" plane	1	300
Shopping and entertainment centers	11	188
Religious buildings	44	150
Cultural buildings	42	144
Kindergartens	165	133
Thermal and hydroelectric power plants	7	101
Other	x	412
Total	x	62 889

The study of natural and social phenomena is impossible without analysis. The term “analysis” itself comes from the Greek word “analyzis”, which means “dividing”. Thus, in a narrow sense, analysis is the division of a phenomenon or subject into its constituent parts (elements) to study them as parts of a whole. This division allows us to look inside the subject, phenomenon, process under study, understand its inner essence, and determine the role of each element in the subject or phenomenon under study.

Aristotle is rightly considered to be the founder of the analysis of economic activity, who, in addition to the direct development of economic thought, tried to penetrate the essence of economic phenomena and study the laws of their development. The analysis of

economic activity was further and more intensively developed by English and French scholars of the seventeenth and eighteenth centuries, namely the classics of political economy, who first applied the abstract method of research. W. Petit's development of the labor theory of value marked the beginning of the study of internal dependencies of the production process.

The development of the analysis of economic activity was continued by the school of physiocrats, who transferred research on the origin of surplus product to the sphere of production, laying the foundation for the analysis of both capitalist production and capital.

Of particular importance in the history of the analysis of economic activity are the works of A. Smith and D. Ricardo. Analyzing capital, A. Smith was the first to divide it into fixed and circulating. D. Ricardo characterized capital as the main factor in the development of productive forces in society. He also considered the production fund, the stock of means of production. He was the first to raise the question of the relative and real value of goods. At the same time, it should be noted that many environmental phenomena and processes cannot be understood only through analysis.

Quite often, it is necessary to use other methods that are appropriate to human thinking. In this sense, the closest to analysis is synthesis, which reveals connections and dependencies between the individual parts of the subject under study and connects them into a single whole. Modern dialectic is based on the unity of analysis and synthesis as scientific methods of studying reality. Only analysis and synthesis together provide a scientific study of phenomena in a comprehensive dialectical relationship.

In science and practice, different types of analysis are used, including physical, chemical, mathematical, statistical, and economic. They differ in objects, goals, and research methods. Economic analysis, unlike physical, chemical, etc., refers to an abstract and logical method of studying economic phenomena where neither microscopes nor chemical reagents can be used, where both must be replaced by the power of abstraction.

Human analytical abilities arose and improved due to the objective need to constantly evaluate one's actions and deeds in the environment. This has always led to the search for the most efficient ways of working and using resources.

With the increase in population, improvement of the means of production, growth of material and spiritual needs of people, analysis has gradually become the first vital necessity of a civilized society.

With the development of human society, the role of analysis grows, the range of objects of analysis expands, and the analysis itself improves. As a result of conscious activity, people gradually expanded their relationships with the natural environment, enriching their understanding of various objects and phenomena. Gradually, a rather separate type of activity related to analytical research of these objects and phenomena became necessary. Thus, analysis appeared in mathematics, chemistry, medicine, and other sciences.

The same process took place in economic activity. The development of productive forces, production relations, increasing production volumes, and expanding exchange contributed to the allocation of economic analysis as an independent branch of science.

Today, it is necessary to distinguish between general theoretical economic analysis, which studies economic phenomena and processes at the macro level (at the level of socio-economic formation, at the state level of the national economy and its individual sectors), and specifically economic analysis at the micro level, i.e., analysis of economic activity, which is used to study the economy of individual enterprises.

While the general theoretical economic analysis from a scientific point of view was significantly developed in the works of economists in the last century, the analysis of economic activity (AEA) as a science (a special branch of knowledge) has emerged relatively recently.

The formation of AGD is due to the general objective requirements and conditions inherent in the emergence of any new field of knowledge.

Firstly, to meet a practical need, the industry emerged in connection with the development of productive forces, improvement of production relations, and expansion of production. Intuitive analysis, approximate calculations, and memory estimates used in artisanal and semi-artisanal enterprises became insufficient in the conditions of large production units. Without a comprehensive all-round AGD, it is impossible to manage complex economic processes and make optimal decisions.

Second, it is related to the development of economic science in general. As is well known, the development of any science leads to the differentiation of its branches. Economic analysis of economic activity was formed as a result of the differentiation of social sciences. Previously, the functions of economic analysis (when they were relatively less important) were considered within the framework of such scientific disciplines as balance sheet management, accounting, finance, and statistics. It was these sciences that led to the emergence of the first simplest methods of analytical research.

However, in order to substantiate current and five-year plans for economic and social development of enterprises, there was a need for a comprehensive study of the activities of enterprises. The above-mentioned sciences could no longer meet all the demands of practice.

The need arose to separate the AEA into an independent field of knowledge. Later on, the role of economic analysis grew to a greater extent due to the study of economic activity.

Interest in it increased significantly. More or less comprehensive analytical studies of production began to be conducted.

The analysis became an important tool for the planned management of the enterprise's economy and for identifying reserves for improving production efficiency. Historical aspects of the development of business analysis are shown in Fig. 1.4.2.

The first stage is characterized by the formation of economic activity analysis. The first books on balance sheet analysis appear.

The second stage covers the issues of restructuring accounting, control and analysis of economic activity, and is characterized by special books on the analysis of economic activity, which are devoted to the analysis of the balance sheet and already have a

methodological orientation, which can be taken as a starting point for the development of the analysis of economic activity.

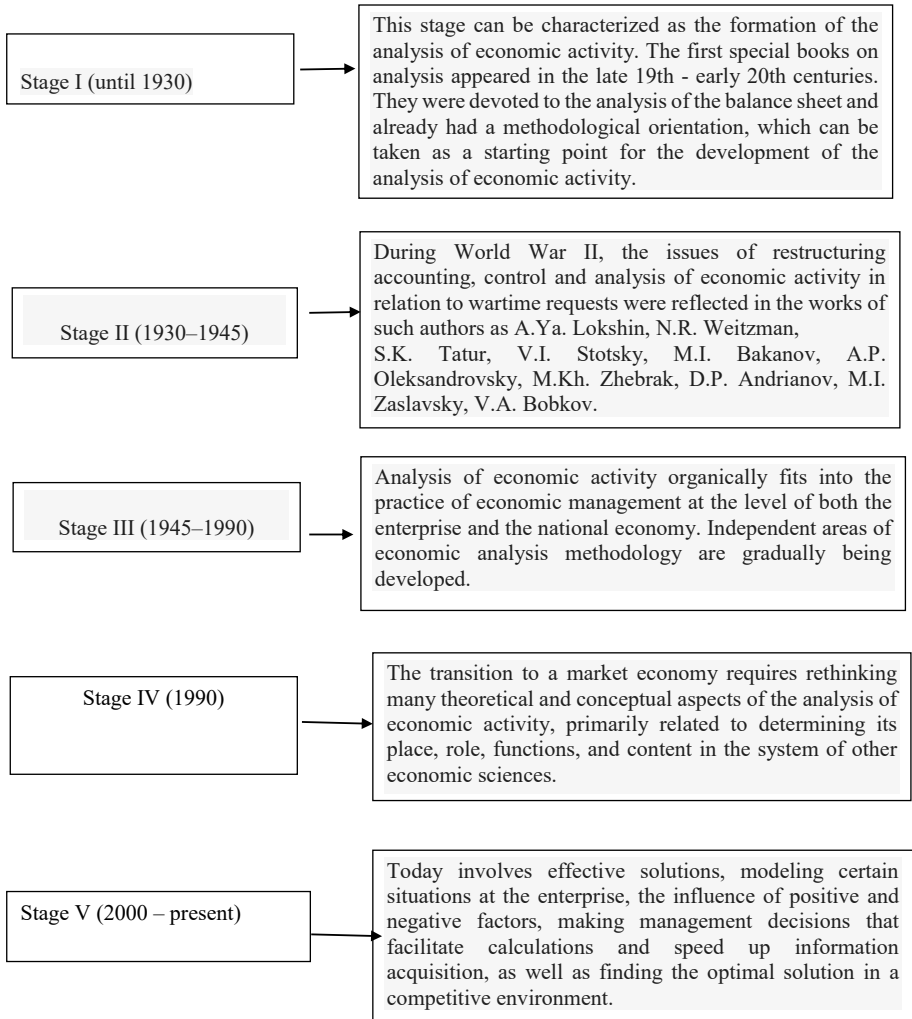


Fig. 1.4.2. Historical aspects of the development of economic activity analysis

The third stage defines the analysis of economic activity, which is necessary for managing the economy at the level of both the enterprise and the national economy, and for performing these actions in practice.

The fourth stage is characterized by the transition to a market economy, requiring a rethinking of many theoretical and conceptual aspects of economic analysis, including its place in the system of economic sciences. Independent areas of economic analysis methodology are being developed.

Stage V involves effective decisions, modeling of certain situations in the enterprise, and managerial decision-making, which facilitates calculations and speeds up the receipt of information through the use of computerized calculations.

Thus, after analyzing Fig. 1.4.2, we can say that historical aspects have developed very rapidly, even during the Second World War, scientists had the opportunity to study the analysis of economic activity.

Along with the dynamic changes in the economic situation in Ukraine and the continuation of martial law, this area remains relevant for further research.

In such anxious times, no one is immune to force majeure. Going concern is one of the principles of accounting and financial reporting of Ukrainian companies, according to which the company is considered to be a going concern for the foreseeable future. It has neither the intention nor the need to liquidate, cease operations, or seek protection from creditors. Its assets and liabilities are accounted for on the basis that the entity will be able to realize its assets and settle its liabilities in the normal course of business.

That is why, despite force majeure in the form of martial law, it is necessary to ensure the continuation of accounting activities at the enterprise. The information received by external and internal users is very important, as it serves as the basis for making important economic decisions. Business cannot exist without accounting, so the government has to make concessions to support taxpayers in difficult times not only in terms of reducing the tax burden (which also applies to accounting), but also in terms of simplifying accounting.

Let's consider all business sectors in order of their vulnerability to the external environment. Thus, a large-scale system of benefits and exemptions has been deployed to support small and medium-sized businesses. In particular, according to the Law of Ukraine "On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Regarding the Validity of Norms for the Period of Martial Law", the following changes were introduced for individual entrepreneurs (IEs):

- 1) The payment of the single tax by sole proprietors of the 1st and 2nd groups is voluntary, i.e. you can pay this tax at will, while sole proprietors of the 3rd group of the single tax must pay the tax on a general basis starting from March 2022;

- 2) exemption of single tax payers from paying the unified social contribution (USC) for themselves and for mobilized employees, starting from March of this year;

- 3) reduction of the single tax rate from 5% to 2%. At the same time, the restrictions on the reduced rate with respect to the maximum amount of income of up to UAH 10 billion for sole proprietors of the 3rd group were lifted by the Law of Ukraine "On

Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on Peculiarities of Taxation and Reporting during the Period of Martial Law”;

4) mobilized entrepreneurs or entrepreneurs in the military are fully exempt from the tax burden, as well as from the obligation to file a VAT return.

A significant number of sole proprietors were forced to go abroad, and some of them, being able to continue their activities outside Ukraine, naturally faced a number of questions about how they were entitled to do so. The official explanation of the

of the State Tax Service of Ukraine states that such entrepreneurs have the right to open accounts in foreign banks in their own name. The funds from the sole proprietorship's activities will be credited to this account. However, for accounting purposes, all amounts credited to this account will be included in the total annual income. It is important to ensure that all business transactions strictly comply with the entrepreneur's KVEDs and the need to fulfill their tax obligations.

A large number of innovations affected payroll and related payments and benefits. In particular, the penalty for late payment of the unified social tax was canceled, and all penalties for the period of martial law were canceled.

In addition, sole proprietors of groups 2 and 3, as well as legal entities and single tax payers of group 3, were exempted from paying the unified social contribution for mobilized employees. At the same time, group 4 single tax payers, as well as independent professionals, were not empowered to independently decide on non-payment of the USC for mobilized employees, as well as those who voluntarily joined the territorial defense.

Today, a certain number of employees are forced to leave their jobs to ensure their own safety and the safety of their loved ones, to fulfill their constitutional duties, or have disappeared altogether. Depending on the reason for the absence from the workplace, the peculiarities of calculation and payment of wages also change.

If an employee is mobilized or becomes a territorial defense volunteer, in addition to his or her position and workplace, such an employee retains his or her salary. Article 119 of the Labor Code of Ukraine provides for the use of average earnings when calculating payments to mobilized employees.

At the time of the study, this payment is calculated at the expense of the enterprise, and there are no compensations from the budget. However, since July 19 of the year under study, there have been changes in labor legislation. According to Law 2352-IX of 01.07.2022, the employer is exempted from the obligation to maintain the average salary of employees called up for military service, while retaining their jobs (positions). It is worth noting that employees serving in the territorial defense are still entitled to such payment, as such an organization operates exclusively on a voluntary basis. Along with this, a new 90-day vacation was introduced in connection with the employee's stay outside the state border of Ukraine, and all vacation pay is paid before the start of the vacation, unless otherwise provided by law, labor or collective agreement.

In order to protect the labor rights of employees, the Law of Ukraine “On the Organization of Labor Relations under Martial Law” N 2136-IX dated 15.03.2022 is amended to allow for unscheduled state control over compliance with labor legislation.

The calculation of payments to employees is described in the Procedure for Calculating the Average Wage, approved by Resolution of the Cabinet of Ministers of Ukraine (the “CMU”) No. 100 dated February 08, 1995, which contains in paragraph 1 of the list of cases of its application the item “involvement of employees in the performance of military duties” (the “Procedure No. 100”).

According to it, a two-month calendar period preceding the month in which the mobilization took place is used to calculate the average monthly salary.

Employees who have left the territory of hostilities but are able to perform their work duties remotely may continue to work under the previous remuneration conditions. In this case, it will be enough for the employer to issue an order to transfer the employee to a remote (home-based) form of work. For control purposes, it is also appropriate to immediately regulate all the conditions of remote work in such an order.

For employees whose work tasks cannot be performed remotely, it is recommended to use the novelty of labor legislation, in particular, to suspend the validity of employment contracts. At the same time, the CMU Resolution “On Amendments to the Procedure for Calculating the Average Wage” amended the wage calculation scheme by excluding from the calculation period the time for which there is no data on the employee's accrued wages due to military operations during martial law.

Because of the Russian Federation's armed aggression against Ukraine, the vast majority of the civilized world is helping Ukraine. In addition to military and technical assistance, humanitarian aid is a separate type of assistance. Given the scale of such assistance, it is necessary to increase responsibility for its spending at the legislative level. In a letter dated April 27, 2022, the Ministry of Finance of Ukraine reminded of the current Accounting Procedure for Humanitarian Aid, adopted in 1999. It applies to all legal entities established in accordance with the legislation of Ukraine, regardless of their organizational and legal forms and forms of ownership, as well as to representative offices of foreign business entities that are required to keep accounting records and submit financial statements. This means that the basis for accounting for business transactions, including receipt, write-off or transfer of assets, are primary documents, documents containing information about a business transaction (an action or event that causes changes in the structure of assets and liabilities, equity of the company). Such assistance is accounted for by debiting the accounts of cash, goods, inventories and other property in correspondence with account 48 “Targeted financing and targeted receipts”.

In times of war, many businesses provide assistance to the army or other entities involved in the defense of the country and its population. In accordance with the Law of Ukraine “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on Peculiarities of Taxation and Reporting during the Period of Martial Law” of 30.03.2022, such entities may receive tax benefits:

1) transactions on voluntary transfer or alienation of funds, goods, including excisable goods, provision of services in favor of the Armed Forces of Ukraine and territorial defense units, without preliminary or subsequent reimbursement of their value, are not considered sales transactions for tax purposes;

2) full inclusion in expenses of funds and property transferred to the Armed Forces of Ukraine and other units;

3) the amount of reimbursement of the cost of fuel consumed in the provision of transportation services to meet the needs of the Armed Forces of Ukraine and territorial defense units is not included in the taxable income of individuals providing such services.

The expropriation of property under the legal regime of martial law or a state of emergency may be carried out with prior full compensation of its value. In case of impossibility of prior full compensation for the expropriated property, such property shall be expropriated with subsequent full compensation of its value. Property shall be seized under the legal regime of martial law or a state of emergency without compensation for the value of such property.

The forced alienation or seizure of property is documented by an act of acceptance and transfer and an act of forced alienation or seizure of property. In this case, such property does not need to be written off the balance sheet of the enterprise. The need for further accounting is due to the fact that after the end of martial law, such property must be returned to the owner. To ensure the accuracy of accounting, it is recommended to introduce an additional subaccount to account 10 "Fixed assets" with the transfer of all property seized by the state to it. In this case, depreciation is accrued in a simple manner and then credited to account 977 "Other operating expenses". After the property is returned to the company's ownership, it will be enough to simply transfer it from the additional subaccount to the previous place of accounting.

One of the accounting issues directly affected by martial law is the depreciation of fixed assets. According to the requirements of NP(C)BU 7 "Fixed Assets", depreciation is charged during the useful life (operation) of fixed assets, which is set by the enterprise (in the administrative act) when recognizing it as an asset (when crediting it to the balance sheet) and is suspended for the period of its: reconstruction; modernization; completion; refurbishment; conservation. Therefore, if the company operates according to national standards, depreciation continues to be charged, even though martial law is a force majeure circumstance. In other words, in such circumstances, depreciation should be accrued in the usual manner. However, if the company decides to stop depreciation, it must be formalized in accordance with the law. One of the options for such accounting treatment is to temporarily decommission the fixed asset by issuing a corresponding order from the manager and drawing up a decommissioning certificate. In this case, depreciation is suspended until the facility is put back into operation.

However, the negative aspect of stopping depreciation is that, despite the fact that the physical depreciation of an asset has stopped, it is subject to obsolescence under any circumstances. Another similar option is somewhat more costly in terms of time and money - conservation of fixed assets. The procedure for such a set of measures is regulated by Regulation N 1183. It should be noted that the decision not to depreciate fixed assets is purely voluntary.

A significant set of innovations affected the VAT calculation procedure. Given the restrictions imposed on the tax authorities' e-services during martial law and cyberattacks, VAT payers cannot register tax invoices and adjustment calculations in the Unified State Register of Tax Invoices (USRTI).

Thus, in the VAT tax returns for February 2022, tax liabilities and tax credit were formed on the basis of tax invoices (TI) and adjustment calculations (AC) registered in the URTI before February 24, 2022, as well as the primary accounting documents available to the taxpayer, which were prepared in accordance with the Law of Ukraine “On Accounting and Financial Reporting in Ukraine”. For subsequent reporting periods during martial law, tax liabilities and tax credits must be formed on the basis of primary settlement documents available to the VAT payer. However, this procedure for VAT calculation creates many inaccuracies and contradictions that will be extremely difficult to track in the future.

The Law of Ukraine N 2260 restores the possibility of conducting: desk audits (of tax returns submitted, timely registration of tax invoices/adjustment calculations, timely submission of tax returns and timely payment of agreed amounts of tax liabilities); documentary unscheduled audits conducted at the request of the taxpayer and/or documentary unscheduled audits of taxpayers, which received tax information indicating that the taxpayer violated currency legislation in parts

The State Tax Service did not forget to point out that the requirements of the legislation on the moratorium (suspension) of the application of penalties (financial sanctions) for the period of martial law, state of emergency and/or quarantine do not apply.

At the end of April, Ukraine faced a major shortage of fuel at gas stations. This situation was entirely caused by the destruction of the logistics of supplying many goods and the panic of Ukrainians. The shortage of fuel and petroleum products is critical for the country's vital functions. Under martial law, the Cabinet of Ministers of Ukraine increased the established trade margin on diesel fuel and gasoline by 40-43% to overcome the shortage. At the same time, a 7% VAT rate was introduced for the import and supply of fuel and petroleum products to Ukraine. According to forecasts, the fuel shortage did not disappear before August. However, this deficit has already been resolved in many regions.

The introduction of martial law has significantly affected the normal accounting procedures. The largest segment of business, namely small and medium-sized businesses, is very vulnerable to the impact of such significant economic changes. Therefore, to support it during the martial law period, the government introduced a number of easements. In particular, the government introduced voluntary payment of the single tax, exemption from paying the unified social contribution for themselves and for mobilized employees, and a reduction in the single tax rate from 5% to 2% for the third group of single taxpayers. In addition, a moratorium was introduced on fines for late filing of reports and payment of taxes, as well as on the accrual of penalties and scheduled and unscheduled state supervision (control) and state market supervision for the period of martial law. In addition, as the economic situation has changed, new specific accounting transactions have become popular, such as the recording of transactions for the free transfer and seizure of property in favor of the Armed Forces of Ukraine and territorial defense units. In addition, the procedure for depreciating such property, as well as those fixed assets that companies cannot use for their operations due to their location in the

combat zone, has also been changed. In this case, such entities may continue to depreciate such assets to compensate for losses from obsolescence or temporarily decommission them and consolidate them.

With regard to changes in payroll accounting, employees may continue to receive an indefinite unpaid leave of absence. However, the employer has the right to refuse to grant the employee all other types of leave, except for maternity leave. To support employers whose employees were subject to general mobilization or joined the Armed Forces voluntarily, the government has developed a mechanism for reimbursement of unified social contribution. In addition, the procedure for calculating the average salary of mobilized employees was changed by excluding from the calculation period days for which there is no data on accrued salaries.

The amendments also included: simplification of the procedure for changing working conditions; deferral of salary payments; a new procedure for suspending an employment contract; correcting gaps in the procedure for terminating an employment contract; introduction of a new vacation for employees abroad; and exemption of employers from the obligation to maintain average earnings for employees called up for military service.

In addition, the following changes were made: simplification of the procedure for changing working conditions; deferral of salary payments; a new procedure for suspending an employment contract; correcting gaps in the procedure for terminating an employment contract; introduction of a new vacation for employees abroad; and exemption of employers from the obligation to maintain average earnings for employees called up for military service.

The main innovations in VAT were changes to the procedure for registering VAT invoices and calculating adjustments to them in the Unified Register of Tax Invoices. In the VAT tax returns for February 2022, tax liabilities and tax credit were formed on the basis of TI and SA registered in the URTI before February 24, 2022, as well as the primary accounting documents available to the taxpayer. In subsequent reporting periods during martial law, tax liabilities and tax credit should be formed on the basis of primary settlement documents available to the VAT payer. In view of this, taxpayers who are able to meet the deadlines for the registration of TI and SA in a timely manner are exempt from liability for late performance of their obligations.

For the period of martial law and the state of emergency, transactions involving the importation into the customs territory of Ukraine and the supply in the customs territory of Ukraine of fuel and oil products (including those produced in the customs territory of Ukraine) are subject to a 7% VAT rate.

The proposed working paper makes it possible to assess ethical threats taking into account the factors caused by martial law.

At the planning stage, special attention should be paid to reviewing the risks in the light of military aggression. Martial law is a factor that significantly affects the continuity of any business entity. International Standards on Auditing 570 “Continuity of Activity” defines operational, financial and other factors that affect continuity, but the standard does not provide for the assessment of continuity during hostilities (Information letter of the

Board of the Audit Chamber of Ukraine Consideration by the auditor of the continuity of activities during the audit of financial statements, 2022). All these factors must be considered through the prism of military events condition (Table 1.4.3).

Table 1.4.3

Operational factors affecting the continuity of the business entity taking into account martial law

Factors	The essence of the factors	Clarification of the essence of the factor (the impact of martial law)
Operating	1. Intentions of management to liquidate an entity or to cease operations. 2. Loss of key management personnel without its replacement. 3. Loss of the main market, key customer (s), franchise, license or main supplier (s). 4. Difficulties with the workforce. 5. Lack of important resources. 6. The emergence of a very successful competitor.	1. The impact of martial law on the company's personnel (mobilization, joining the territorial defense) and the costs associated with the payment of personnel; 2. Suspension or interruption of activities due to disruption of the supply chain, termination of operations, loss of production capacity or commercial facilities, restriction of movement and disruption of logistics; 3. Damage or destruction of property; 4. Failure to comply with the terms of contracts due to force majeure, adverse changes in the terms of contracts, breach of credit agreements, inability to repay accounts payable and delays in repayment of receivables; 5. Significant reduction in sales, profits, cash flows from operating activities.

Analysis of business activities is a comprehensive study of all existing processes of the main activities of the enterprise and their structural units. First of all, the analysis requires determining cause-and-effect relationships and development trends in order to substantiate strategic management decisions and evaluate their effectiveness. This can be achieved through its intensive use with the application of the main types and tasks.

The analysis of economic activity provides possible information about the efficiency of the enterprise, with the help of which we can analyze and decide on further actions, opportunities for a better and more efficient final result of the activity. The use of analytical processes makes it possible to track the development of the enterprise by its main indicators. The above stages of analysis development help to identify the essence and characteristics of analytical work carried out in modern conditions, which leads to the search for reserves and elimination of negative factors to improve the efficiency of management decision-making and the final results of the entity's business.

Management accounting is developing dynamically in Ukraine, driven by the growing value of information, digitalization of business processes and the global economic system as a whole. An additional driver is the increase in risks, complication of

business conditions and other factors that together contribute not only to the improvement of management implementation mechanisms, but also to the exacerbation of the crisis, which has already critically slowed down the development and reduced the business activity of Ukrainian enterprises.

In Table 1.4.4 there are discussed the financial factors that affect the business continuity of the entity, taking into account martial law.

Table 1.4.4

Financial factors affecting the continuity of the business entity
taking into account martial law

Factors	The essence of the factors	Clarification of the essence of the factor (the impact of martial law)
Financial	<ol style="list-style-type: none"> 1. Excess of liabilities over assets or excess of current liabilities over current assets. 2. Loans with a fixed term, the repayment of which is approaching, in the absence of real prospects for prolongation or repayment; or excessive use of short-term loans to finance long-term assets. 3. Signs of cancellation of financial support by creditors. 4. Negative cash flows from operating activities, as evidenced by financial statements for previous periods or projected financial statements. 5. Negative key financial ratios. Significant operating losses or significant reductions in the value of assets used to generate cash flows. 6. Debts or termination of dividends. 7. Inability to pay creditors on time. Inability to fulfill the terms of loan agreements. 8. Transition from the system of payment on credit for the delivered goods, received service to the payment system at the time of delivery of goods, receipt of services. 9. Inability to obtain financing for the development of new basic products or to finance other significant investments. 	<ol style="list-style-type: none"> 1. Arrest or expropriation of assets for the needs of the state after December 31, 2021; 2. Restrictions on access to cash and cash equivalents or restrictions on cash transactions; 3. Impairment of financial and non-financial assets (including events and information after the reporting date); 4. Instability and significant changes in prices for capital instruments, debt securities, commodity prices, foreign exchange rates and / or interest rates after December 31, 2021, which will significantly affect the assessment of assets and liabilities, income and expenses in the following 12 months.

In search of effective methods of preventing crises, domestic entrepreneurs implement many steps provided for by the selected anti-crisis management mechanisms.

However, each such strategy should be based on information, data and reliable facts that, in the aggregate, comprehensively characterize the production and economic activities of the enterprise, describe financial flows and contain facts indicating potential or real risks and negative trends in its activities. In Table 1.4.5 there are analyzed other factors that affect the business continuity of the entity, taking into account martial law.

Table 1.4.5

Other factors affecting the continuity of the business entity
taking into account martial law

Factors	The essence of the factors	Clarification of the essence of the factor (the impact of martial law)
Other factors	1. Failure to comply with capital requirements or other legal or regulatory requirements, such as solvency or liquidity requirements for financial institutions. 2. Incomplete legal or regulatory proceedings against an entity that, if satisfied, may give rise to claims that the entity is unlikely to be able to satisfy. 3. Changes in laws or regulations or government policies that are expected to adversely affect the entity. 4. Lack of insurance or insufficient insurance against disasters in case of their occurrence.	1. Announcement of plans to terminate or dispose of fixed assets; 2. Other circumstances that significantly affect the activity.

Thus, management accounting, considering it as a system of working with production, economic and financial information, is the basis for management, formulation of appropriate decisions and their implementation. Modern scholars emphasize that this type of accounting is characterized by such components as:

- accounting of expenses/income as part of the management of financial flows of an enterprise based on the use of information on their movement. This component of management is critically important in times of crisis, since the study of expenses and income in their analytical context provides key data for determining the future financial result, its change, the dynamics of growth or decline, the likelihood of losses or even bankruptcy;
- cost accounting, as an area of accounting work responsible for collecting information on the costs of creating goods and services and providing for its detailed study with the subsequent formation of decisions necessary to optimize the ratio between cost and profitability of sales;

- systematization and analysis of data as part of strategic planning, in particular, economic interpretation of information, its use for the implementation of tactical and operational management steps to counteract crisis phenomena and achieve strategic.

A distinctive feature of management accounting is its significant dependence on accounting and statistical accounting, but, at the same time, the absence of a clearly regulated implementation procedure.

The main focus of management accounting is information, and the reason for its development in times of crisis is the need to effectively use such information as an influential tool for managing crisis conditions. Accordingly, taking into account all of the above aspects, management accounting is a system of identification, measurement, analysis, preparation and transmission of financial and non-financial information to executives and managers (or other interested users), which they use to support the implementation of management of an economic entity, planning and control and prevention of aggravation of crisis conditions characteristic of today.

Summarizing the essence of management accounting in the current business environment, the following can be said:

- First, it is the work with internal information, its collection and transfer for further processing. Management accounting is not adjusted by the provisions of the National Accounting Standards or IFRS. Each business entity independently decides on the procedure for working with information, its use and even on the general need to implement management accounting at the enterprise, which is determined on the basis of an assessment of the benefits and costs, as well as the subjective attitude of management to the importance of management accounting in general;

- Second, the idea of management accounting does not deny the use of external information. In particular, in a crisis, it is important to take into account the facts about the activities of competitors in the market for comparison with the prospects of the enterprise in a particular segment, about the needs of users, interests and priorities, which, of course, have changed dramatically in the conditions of war;

- Third, the effectiveness of management accounting is directly proportional to the frequency of information updates. Accordingly, reports may be submitted much more frequently than accounting or financial reports. The information collected “yesterday” is no longer as useful and relevant as the information obtained “today”, which also applies to management reporting;

- Fourth, the basis for obtaining information always remains the primary documentation of the business entity. In order for the data to be useful and the documents to be informative, it is advisable to process and process the documented materials in a timely manner. Otherwise, the importance of management accounting as an operational method of forming management decisions is lost.

Management accounting means efficiency, correctness and timeliness; it is flexibility that allows deviating from the strictly regulated accounting framework, requires an atypical view of information in order to predict various options for further development of the enterprise and form hypotheses about the consequences of the impact of crisis

phenomena on the state of economic activity; it is adaptability, which is manifested in the ability to quickly transform and adapt the enterprise to the current situation or internal needs of the state entity.

The purpose of management accounting is to promptly obtain information from the management and managers, as well as the owner or other stakeholders (investors, creditors, etc.) about the current state, the situation in which the enterprise is located and how the crisis affects the state of its operations, stability and activity.

This part of management helps to clearly describe the current state of the income-cost relationship and summarize the prospects for the profit-money relationship. Such accounting is aimed at a deeper processing of information than the usual analysis of cost and income indicators. That is why the results of management accounting include the interpretation of data on the property of the business entity, the ratio of receivables and payables, the timing of payments on liabilities, cash gaps, in fact, everything that can reflect the financial situation not only in a positive light, but also focus on problematic aspects, affect the reputation of the company and its owners, change the market position and attitude of consumers, investors and other information users.

Analyzing the practical context of using management accounting, it should be noted that it has a special role for medium and large businesses. First of all, this is due to the high cost of collecting, processing and analyzing information data, which a small business entity is not always able to finance, or the benefit from the information obtained will be lower than the cost of finding and working with it. For large businesses, management accounting is a method of rationalizing management based on the results of processing data on past experience and current activity of the enterprise; for small businesses, it is an additional cost, since the use of operational information and accounting data is sufficient to identify weaknesses and prospects for activity. In addition, in times of crisis, additional costs are tangible for small businesses, the value and price of information continues to grow and, accordingly, each component of management accounting becomes more expensive.

When we talk about the components of management accounting, we mean such elements as information gathering and its use. The scale of an enterprise affects the number of specialists involved in these stages. Current practice shows that the key aspect of management accounting is information collection - interpretation and systematization of data. For their further processing, representatives of medium and large businesses may involve additional specialists, since the main task of management accounting is to provide data for analysis and decision-making. Such information is covered in reports, the frequency of which may be even once a day, to ensure the completeness and correctness of the reflection of trends and changes in the activities of the business entity; such an organization is especially important in a crisis.

The list of the main reports most often prepared by Ukrainian enterprises as part of management accounting includes the following:

- three internal reports - profit and loss (income/expense), cash flows and balance sheet;
- sales report in various sections: by counterparties, by nomenclature, by geographical segments (markets), etc.;

- data on margin - the difference between income (revenue) and cost;
- report on the structure of costs by components (cost price). An important indicator for management is the percentage of salary;
- report on the structure of costs in the breakdown: variable/fixed costs;
- report on inventory;
- internal budgets - as a variant of the financial plan for the future;
- payment schedule, which includes payment schedules by different counterparties, as well as coverage of obligations to pay taxes and fees (Patsarniuk, 2021).

The next feature of the practical context of using management accounting in a crisis is the changing situation in the market and in the economic sector of Ukraine as a whole. Management accounting is effective only if it is based on the use of reliable, complete and transparent information. In a time of war, information can quickly lose its relevance, which necessitates prompt adjustments to the tactics of implementing management decisions made on the basis of accounting work. Thus, 38% of domestic business representatives claim that their activities and management cannot be stabilized due to the unpredictability of the situation in Ukraine and in the domestic market, in particular, 35% say that there is unpredictability in the actions of the state, which can worsen the state of business (Honcharuk, 2022).

Such trends have a significant impact on the organization of management accounting, forcing companies to abandon long-term planning and the use of long-term strategies for organizing management work.

The study, conducted in September 2022 by the Center for Innovation Development, the Office for Entrepreneurship and Export Development, and the national project Diia. Business together with Advanter Group with the support of the Ministry of Digital Transformation, the Ministry of Economy of Ukraine, the Ministry of Finance of Ukraine, the Ministry of Community and Territorial Development, the Ministry for Reintegration of the Temporarily Occupied Territories, the Coalition of Business Communities for the Modernization of Ukraine, and the USAID Competitive Economy Program, reflects the attitude and readiness of businesses to plan management work:

- 50.9% of Ukrainian enterprises implement management intuitively, which indicates a partial rejection of the use of management accounting as the basis for long-term planning and forecasting;

- 22.7% indicated that they promptly adapt their business strategy and flexibly adapt their action plans in a crisis, which indicates the widespread use of management accounting in the work of a business entity;

- 11.4% of respondents indicated that they do not see the point in using business plans and development strategies in the current environment, management accounting is part of the current management of operational processes;

- 9.4% report updating both the business strategy and the business plan, and are in a state of transformation, which requires a detailed study of the enterprise's information base and the involvement of external information. Such work is extensive and requires a high level of organization among specialists responsible for organizing and implementing management accounting and making appropriate operational decisions;

- 5.6% of business entities claim to have an updated strategy for further activities and also note that they have established the basic elements of planning, primarily financial planning. Work on the adaptation of the management accounting system within the enterprise continues (Honcharuk, 2022).

Thus, the development of the use of management accounting by Ukrainian enterprises in the conditions of a difficult socio-economic situation can ensure the achievement of the following results:

- first, to streamline and rationalize the use of all types of resources (financial, tangible and intangible) that are limited;
- second, to find which resources are the most effective and largely support the profitability of the business entity;
- thirdly, to review the cost of goods and services, determine the feasibility of their production and sale under martial law, taking into account the ratio of the costs of their creation and the benefits of their use.

Thus, we consider management accounting to be a promising tool for managing information resources of an enterprise, and its development is a particularly important component of rationalizing the use of large amounts of information that are only growing and gaining in value in the structure of business processes.

As a result of the analysis, management accounting is defined as a system of identification, measurement, analysis, preparation and transmission of financial and non-financial information to managers and executives; the main purpose of data collection is to use them to support the implementation of management of an economic entity, planning and control, and to prevent the aggravation of crisis conditions characteristic of today. Given the practical context of management accounting, the author identifies its constituent elements, in particular, information collection (interpretation and systematization) and use (analysis and presentation). The aggregate of information received by specialists is summarized and reflected in the relevant reports, the role of which is limited to the practical presentation of the main trends of activity to the management or owner of the business entity.

Domestic business is highly dependent on crisis phenomena, which necessitates the mandatory use of management accounting to maintain a permanent control of activities. That is why we consider it necessary to continue further research on management accounting, to define it as an important element of accounting and planning work, and to formulate appropriate recommendations on the practice of its use as a tool for preventing the aggravation of crisis conditions.

All of the innovations and changes studied are not exhaustive, because, unfortunately, the war is not over yet. But one thing is for sure: as long as the blue and yellow flag flies over the country, the government and business will do their best to adapt their activities to the new conditions in order to survive in this difficult time. And no matter what positive or negative changes we face, we will win, so such research should continue to help everyone find high-quality, proven useful information that will become a weapon for business in the current environment.

SCIENTIFIC EDITION

**ACCOUNTING, FINANCIAL, AND ECONOMIC
SUPPORT FOR SUSTAINABLE DEVELOPMENT
OF THE AGRICULTURAL SECTOR:
THEORETICAL FOUNDATIONS
AND PRACTICAL RECOMMENDATIONS**

COLLECTIVE MONOGRAPH

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