РОЛЬ ТА ЗНАЧЕННЯ БУХГАЛТЕРСЬКОГО ОБЛІКУ, ОПОДАТКУВАННЯ, АНАЛІЗУ ТА КОНТРОЛЮ У ПІДТРИМЦІ ІННОВАЦІЙНО-ІНВЕСТИЦІЙНОЇ АКТИВНОСТІ ПІДПРИЄМСТВ ДЛЯ СТВОРЕННЯ ПРОДУКЦІЇ З ВИСОКИМ СТУПЕНЕМ ДОДАНОЇ ВАРТОСТІ ТА СПРИЯННЯ ПІСЛЯВОЄННОМУ ВІДНОВЛЕННЮ ЕКОНОМІКИ УКРАЇНИ

Міністерство освіти і науки України
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«Спілка економістів України»

Роль та значення бухгалтерського обліку, оподаткування, аналізу та контролю у підтримці інноваційно-інвестиційної активності підприємств для створення продукції з високим ступенем доданої вартості та сприяння післявоєнному відновленню економіки України

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Монографію підготовлено за результатами науково-дослідної роботи за темою «Розвиток бухгалтерського обліку, статистики, контролю і оподаткування в умовах економічного зростання України основаному на залученні інвестицій та інноваційному виробництві продуктів з високим ступенем доданої вартості» (Державний реєстраційний номер 0118U100564).

Досліджено основні аспекти, пов'язані з бухгалтерським обліком, оподаткуванням, аналізом та контролем на підприємствах, та їх значення у підтримці інноваційно-інвестиційної діяльності підприємств у контексті створення продукції з високим ступенем доданої вартості.

ЗМІСТ

company's activity is largely determined by the effectiveness of the decisions made, which must consider various factors and the dynamics of their development. It is management accounting that should provide users with the information necessary to make informed decisions regarding the reduction or expansion of certain areas of activity, focusing on the most promising segments. To perform these functions, it is necessary to work effectively with information, which digital data processing systems allow.

1.2. The role of accountant in assessing the enterprises' losses caused by the war

The seventh point of Ukraine's Peace Formula provides for the creation of an international mechanism to compensate for all the losses caused by the war at the expense of Russian assets because it is the aggressor who must do everything to restore the justice violated by him[16]. Preparations for implementing this mechanism have already begun, including the recording and collection of evidence regarding the damage caused by the aggressor. This preparation should also occur at the level of each enterprise that has suffered losses and claims compensation. In particular, the task for the management of enterprises – to confirm the generalized estimates by object calculations, was formed last year by the Resolution of the Cabinet of Ministers of Ukraine "On approval of the Procedure for determining damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation", dated 03.20.2022 No. 326 and by Decree of the President of Ukraine "Issues of the National Council on the Recovery of Ukraine from the War Consequences", dated 04.21.2022 No. 266/2022. Several government resources have also been launched to document and

[16] Peace formula: Zelenskyi named 10 conditions for ending the war in Ukraine. *UKRINFORM*, 2022. URL: https://www.ukrinform.ua/rubric-polytics/3614525-formula-miru-zelenskij-nazvav-10-umov-pripinenna-vijni-v-ukraini.html [in Ukrainian].

collect evidence of property damage to businesses. However, the magnitude of the losses and their further accumulation due to the continuation of hostilities raises the question of who should conduct their assessment. It is legally determined that this is the task of independent appraisers. At the same time, the accountant, as the specialist closest to the enterprise, also evaluates enterprise's property (assets) for accounting purposes within the scope of his functional duties. In this study, we will answer the question: what is the accountant's role in assessing the losses of enterprises caused by the war? Below, we will conduct a three-stage analysis (analysis of education, experience and methodical support) to answer this question.

When the consequences of the full-scale invasion of the Russian Federation into Ukraine became apparent, the issue of changing the accounting policy of enterprises and assessing their losses began to be raised in the publications of scientists and practitioners.

In particular, V. Zhuk, Yu. Bezdushna, Ye. Popko identified methodological approaches and directions for regulatory and methodical support for changes in accounting policy regarding accrual of depreciation in an accelerated mode[17]. Y. Ishchenko et al.'s research is devoted to developing recommendations for agricultural enterprises regarding the accounting of special operations to ensure the management function in martial law conditions[18]. Instead, Kulyk critically evaluated the peculiarities of the procedures for reducing the usefulness of fixed assets in

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[17] Zhuk V., Bezdushna Yu., Popko Ye. Depreciation of Enterprise Assets in Wartime. *Oblìk ì finansi*. 2022. No. 1(95). pp. 5-12. doi: https://doi.org/10.33146/2307-9878-2022-1(95)-5-12 [in Ukrainian].

[18] Ishchenko Y., Semenyshena N., Yevdokymova N., Stepaniuk O. & Tsaruk V. Management of agricultural business in war conditions: features of accounting and taxation. *Independent Journal of Management & Production*. 2022. Issue 13(4). pp. s602-s624. doi: https://doi.org/10.14807/ijmp.v13i4.2006

onnection with armed aggression[19]. N. Kostyshyn and T. Yakovets analysed the changes in the functioning of the accounting and taxation system during martial law, their consequences, and the search for ways to adapt it to these conditions in the context of supporting the state's economy[20].

However, the problem of staffing the process of assessing the consequences of the war at the enterprise has not yet found its solution in the publications of scientists.

Instead, the works of Ukrainian and foreign authors are relevant to our research, which is devoted to analysing the professional training and functions of an accountant and his ability to master new levels of enterprise management in a digitalised environment[21,22,23].

The basis of this study is a comparative analysis of the components (education and practical experience, the size of the professional community, methodical support) of the potential of specialists whose functional duties include assessing the property of legal entities. The author, relying on the results of recent works devoted to transforming the accountant's role in the digital society, uses comparison, analogy, induction and deduction, abstraction, and graphical and tabular methods to prove the research hypothesis.

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[19] Kulyk A. Specifics of Asset Impairment in the Conditions of Armed Aggression. *Oblìk ì finansi*. 2022. No. 4(98). pp. 5-12. doi: https://doi.org/10.33146/2307-9878-2022-4(98)-5-12 [in Ukrainian].

[20] Kostyshyn N., Yakovets T. Accounting and taxing system in conditions of the state of war: how to act and what the consequences. *Herald of Economics*. 2022. No. 2. pp. 99–110. doi: https://doi.org/10.35774/visnyk2022.02.99 [in Ukrainian].

[21] Kundrya-Vysotska O., Wagner I., Demko I. Extrapolation of professional judgment in the accounting system: significance and impact on development. *Herald of Economics*. 2023. No. 2. pp. 89–102. doi: https://doi.org/10.35774/visnyk2023.02.089 [in Ukrainian].

[22] Rîndașu S.-M., Topor I. D., Ionescu-Feleagă L. The Evolution of Management Accountants' Digital Skills in Industry 4.0: A Qualitative Approach. *Oblìk ì finansi*. 2023. No. 1(99). pp. 38-48. doi: https://doi.org/10.33146/2307-9878-2023-1(99)-38-48

[23] Faccioli M., Zonneveld S., Tyler C. R. & Day B. Does local Natural Capital Accounting deliver useful policy and management information? A case study of Dartmoor and Exmoor National Parks. *Journal of Environmental Management*. 2023. No. 327. 116272. doi: https://doi.org/10.1016/j.jenvman.2022.116272

This work also used survey data by the authors of scientific and pedagogical workers engaged in training students in the speciality 071 “Accounting and taxation”, independent appraisers of the All-Ukrainian Institute of Law and Evaluation, forensic experts of the Kyiv Research Institute of Forensic Expertise, certified accountants – members of the Federation of the Auditors, Accountants and Financiers of Agro-Industrial Complex of Ukraine.

To summarize data on the number of accountants in Ukraine, a request for public information was submitted to the Pension Fund of Ukraine and accounting public organizations. Data on the number of independent appraisers was obtained from the State Register of Appraisers and Subjects of Appraisal Activity, posted on the State Property Fund of Ukraine website. Data on the number of forensic experts are taken from open sources.

In addition, this study also used the materials from the Presidium of the National Academy of Agrarian Sciences of Ukraine meeting on July 2, 2022, “Scientific providing of determining damage and losses caused to agricultural enterprises by war: accounting and evaluation aspect”.

Property valuation is a separate type of expertise carried out to establish the property’s monetary value. That is, it is establishing a price for any enterprise property by expertise. According to the requirements of current legislation, such an assessment is mainly carried out for taxation, insurance settlements or real estate transactions. An expert providing property valuation services is called an “appraiser”. A license is required for this type of activity.

In the accounting system, the first step in the recognition and subsequent display of any element of an asset or liability (and, in particular, direct losses) is an assessment of its value. Depending on the purposes of its further use, the enterprise's property can be evaluated by an accountant, an independent appraiser, or a certified forensic expert (Table 1).

Table 1

Subjects and purposes of the assessment of the enterprise's property

Subjects	Enterprise's property assessment (for purposes):
Accountant	– display in accounting accounts and disclosure in financial statements.
Independent appraiser	– creation of enterprises based on state property or property that is in communal ownership, except for cases established by law; – reorganization, bankruptcy, liquidation of state, communal enterprises and enterprises with a state share of property (a share of communal property), except for cases established by law; – allocation or determination of a share of property in common property, in which there is a state share (a share of communal property); – determination of the value of the contributions of the participants and founders of a business partnership if the property of business partnerships with a state share (a share of the communal property) is contributed to the specified partnership, as well as in the event of the exit (exclusion) of a participant or founder from the membership of such a partnership; – privatization and other alienation in cases established by law, lease, exchange, insurance of state property, property in communal ownership, as well as the return of this property based on a court decision; – revaluation of fixed assets for accounting purposes; – taxation of property by the law, except for the determination of the amount of tax upon inheritance of property, the value of which is taxed at a zero rate; – determination of damages or the amount of compensation in cases established by law; – in other cases, by a court decision or in connection with the need to protect public interests.
Certified forensic expert	– establishing the objective truth regarding the reliability and objectivity of property display in accounting and financial reporting.

Source: built by the author based on the provisions of the current legislation[24].

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[24] Law of Ukraine "On valuation of property, property rights and professional valuation activities in Ukraine", dated 12.07.2001 No. 2658-III. URL: https://zakon.rada.gov.ua/laws/show/2658-14#Text [in Ukrainian].

The professional activity of each of these subjects has its specificity and is regulated by separate legislation. So, we will analyze legislative regulation to reveal the scope of such activity.

The set of principles, goals and tasks of assessment, approaches to value assessment, stages of their implementation, mechanisms and criteria for achieving the set goal, characterizes the conceptual principles of assessing the value of enterprise property[25].

Relevant normative legal acts on property valuation carry out the methodical regulation of valuation:

1) regulations (national standards) on property valuation approved by the Cabinet of Ministers of Ukraine;

2) methods and other normative legal acts, which are developed taking into account provisions (national standards) and approved by the Cabinet of Ministers of Ukraine or the State Property Fund of Ukraine.

The development of normative legal acts on property valuation is carried out based on international valuation standards[26].

Normative and organizational-methodical principles for assessing the property of an agricultural enterprise (in particular, direct damage caused by the war) are disclosed in Table 2.

The data in Tables 1 and 2 show that the assessment of the enterprise's losses caused by the war is within the competence of an independent appraiser and a certified forensic expert, which is fixed by the current legislation. In addition, the certified forensic expert forms the materials of such an assessment as evidence that can be used in court against the aggressor country. Instead, the accountant's evaluation activity is determined primarily by the limits of the enterprise's accounting system.

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[25] Plakhotnik O. O. Conceptual bases of evaluation of property of enterprises. *Economic analysis*. 2018. Vol. 28. No. 4. pp. 235-244. URL: https://www.econa.org.ua/index.php/econa/article/download/1605/6565656715 [in Ukrainian].

[26] Solska V. V. The legal and regulatory framework of evaluation of the property of an enterprise. *Problems of the systemic approach in economics*. 2018. No. 1(63). pp. 112-116. URL: http://psae-jrnl.nau.in.ua/journal/1_63_2018_ukr/18.pdf [in Ukrainian].

Table 2

Normative and organizational-methodical principles of assessment of direct losses of an agricultural enterprise caused by the war

Subjects	Legislative regulation of activity	Additional qualification requirements	Methodical support
Professional accountant	Law of Ukraine "On Accounting and Financial Reporting in Ukraine", dated 16.07.1999 No. 996-XIV	– additional voluntary/mandatory certification; – a valid member of a public accounting organization*	Methodical recommendations for recording direct damage caused to agricultural enterprises as a result of the armed aggression of the Russian Federation, approved by the Scientific Councils of the Institute of Agrarian Economics (Protocol dated 15.04.2022 No. 4) and the Institute of Accounting and Finance (Protocol dated 14.04.2022 No. 3)
Independent appraiser	Law of Ukraine "On valuation of property, property rights and professional valuation activity in Ukraine", dated 12.07.2001 No. 2658-III	Availability of a qualification certificate	The method for determining the damage and the amount of damage caused to enterprises, institutions and organizations of all forms of ownership as a result of the destruction and damage to their property in connection with the armed aggression of the Russian Federation, as well as the lost profit from the impossibility or obstacles in the conduct of economic activity, was approved by a joint order of the Ministry of Economy of Ukraine and the State Property Fund of Ukraine, dated 18.10.2022 No. 3904/1223
Certified forensic expert	Law of Ukraine "On Forensic Expertise", dated 25.02.1994 No. 4038-XII	Certification	Methodical recommendations developed by Scientific and Research Institutions of Forensic Expertise**

Notes:
* In many countries, it is accepted that an accountant who has passed additional voluntary/mandatory certification and is a valid member of a public accounting organization is considered professional. In Ukraine, this is instead a sign and not a mandatory requirement.
** 6 such institutions are operating in Ukraine, and each develops/has its own methodical recommendations.
Source: built by the author based on the provisions of the current legislation[27].

However, the time factor, the scale of the damage and the new destruction prompt us to compare the number of each group of specialists to understand whether they can perform a direct damage assessment in time and in full.

As of April 28, 2023, there were 13,354 independent appraisers in the State Register of Appraisers and Appraisal Subjects[28]. However, minus those whose certificates have expired and those who do not specialize in property appraisal, the number of independent appraisers will be less than 4,500 people.

According to open sources, the number of certified forensic experts is even smaller, as of December 31, 2022 – only 435 people[29].

It is worth noting that no one cancelled other areas of activity of specialists of these two groups, and therefore, their workload will be quite significant. In addition, the state will logically orient the independent appraisers to the primary assessment of citizens' losses

[27] Law of Ukraine "On valuation of property, property rights and professional valuation activities in Ukraine", dated 12.07.2001 No. 2658-III. URL: https://zakon.rada.gov.ua/laws/show/2658-14#Text [in Ukrainian].

Law of Ukraine "On forensic examination", dated 25.02.1994 No. 4038-XII. URL: https://zakon.rada.gov.ua/laws/show/4038-12#Text [in Ukrainian].

Law of Ukraine "On accounting and financial reporting in Ukraine", dated 16.07.1999 No. 996-XIV. URL: https://zakon.rada.gov.ua/laws/show/996-14#Text [in Ukrainian].

[28] State Register of Appraisers and Subjects of Appraisal Activity. *The State Property Fund of Ukraine*, 2023. URL: https://www.spfu.gov.ua/ua/content/spf-estimate-registers.html [in Ukrainian].

[29] Expert hour. Features. Objectivity. *All-Ukrainian Public Organization "Union of Experts of Ukraine"*, 2023. URL: https://seu.in.ua/last_news/ekspertogodyna-osoblyvosti-ob-yektyvnist/ [in Ukrainian].

and infrastructure. As a result, the calculation of the losses of enterprises will be put on hold (loss of evidence).

The given numbers make it clear that the efforts of these specialists may not be enough to assess and document all the losses caused to enterprises by the war. Therefore, it is evident that professional accountants can be involved in such an assessment. The advantages and disadvantages of assessing enterprises' losses by a professional accountant are presented in the Figure 1.

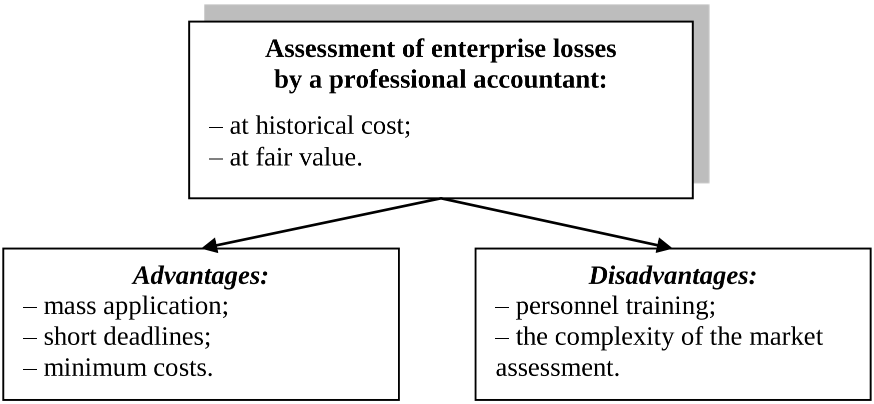

Fig. 1 **Advantages and disadvantages of a professional accountant's assessment of the losses of enterprises caused by the war**

Source: built by the author.

Since the current legislation does not grant the professional accountant the authority to evaluate the property at the level of an independent appraiser or certified forensic expert (based on his direct connection with the enterprise, which calls into question the objectivity of the evaluation), this idea is instead a proposal for making changes by the relevant state authorities during martial law. Taking into account the factors discussed above, the validity of this proposal requires a separate analysis of the potential of the professional accountant to assess the consequences of the war at the enterprise for purposes that go beyond the usual requirements of the accounting system.

First of all, assessing the potential of knowledge embedded in the accountant's education is advisable. As noted by V. Verbytska, modern accounting education is based on the following educational innovations:

1. The content of accounting education is being updated. The accumulated knowledge of past periods is reinterpreted from the standpoint of new knowledge and changing conditions of business development.
2. The combination of professional accounting education with its ethical representation contributes to a comprehensive approach to education.
3. The basic innovation is the consolidation of a creative approach to accounting education, which places emphasis not on memorizing the normative amount of knowledge in the field of accounting and mastering skills but on the development of student's creative abilities, the ability to navigate rapidly changing conditions and find non-standard solutions new problems proposed by modern business.
4. The development of informatization in the training process of accounting personnel is connected with the use of new information technologies, which allows the combination of logical and visual methods of mastering new knowledge and increases the productivity of the training process many times.
5. There is a noticeable trend towards the formation of a system of continuous education, which covers all stages of education with modifications[30].

We have analyzed the educational programs of several universities in Ukraine in the speciality 071 "Accounting and taxation" of the educational and qualification level "Bachelor" to

[30] Verbytska V. Accounting education in the context of the innovative educational process. *Scientific Bulletin of Uzhhorod University. Series: Pedagogy. Social work*. 2016. Issue 2(39). pp. 52-54. URL: http://nbuv.gov.ua/UJRN/Nvuuped_2016_2_14 [in Ukrainian].

assess the knowledge and skills that future professionals will receive (Table 3).

Table 3

The potential of an accountant, formed based on the first level of higher education

Bachelor's degree in speciality 071 "Accounting and taxation" *(formerly: speciality 8.03050901 "Accounting and Auditing")*	
(1) Professional training (knowledge)	Future specialists will receive a thorough knowledge of accounting, auditing, taxation, finance, analytical and control-revision activities, legal support and market regulation of socio-economic labour relations, the formation and analysis of financial, managerial, tax and statistical reporting of enterprises, the use of specialized information systems of computer technology for accounting, analysis, control, auditing and taxation.
(2) Employment opportunities	Employment in public institutions and private enterprises for positions related to accounting, control, auditing, and taxation.
(3) Professions (according to the current version of the Classification of Professions (DC 003:2010))	– KP 3433 Accountant, assistant accountant-expert, cashier-expert; – KP 3439 Inspector-auditor, auditor, inventory inspector; – KP 3442 Chief state tax inspector, state tax inspector, tax auditor-inspector, price control inspector; – KP 3417 Appraiser, (expert property appraisal), expert-appraiser; – KP 3411 Specialist in asset management, specialist in corporate management, specialist in maintaining the register of owners of registered securities, specialist in depository activities, specialist in stock exchange operations; – KP 3429 Commercial auditor; – KP 3415 Commercial agent, trade agent; – KP 3119 Accounting technician, labour standardization technician, technician (information protection field); – KP 1475 Managers in law, accounting, market research, consulting on commercial activities and management; – KP 13 Managers of small enterprises without a management apparatus; – KP 1317 Director of a small firm (insurance, auditing, etc.).

Source: built by the author.

It was found that the theoretical potential of an accountant (acquired knowledge and skills), formed based on the first level of higher education, is sufficient for employment in more than ten professions defined by the Classifier of Professions DC 003:2010[31]

It is important to note that such professions include an appraiser (expert property appraisal) and an expert-appraiser. So, the role of an expert-appraiser is not alien to an accountant because it is specialists with an accounting education who have completed appropriate training (in particular, advanced training courses) and state certification that occupy this niche.

Separately, it is worth considering the additional education of an independent appraiser. In particular, in Ukraine, professional training of appraisers is carried out by educational institutions to which the State Property Fund of Ukraine has delegated the authority to train appraisers. Specialists who have completed higher education and have completed training under the basic training and internship program can apply for an evaluator qualification certificate. In comparison with one or two months of practice during university studies, the internship of future appraisers lasts one year under the guidance of an appraiser who has practical experience in appraising property, according to the specializations for which the training took place, for at least two years as part of the subject of appraisal activity. The last stage of appraiser training is a qualifying exam for obtaining an appraiser's qualification certificate, which is preceded by a successful internship at an appraiser, the formation of property appraisal reports in the relevant specializations, and the candidate's receipt of positive feedback from the practice manager.

Thus, if we look only at the functional and professional components of assessing the consequences of the war at the enterprise, then the key advantage of a qualified independent appraiser over a professional accountant is the practical component – his direct experience of drawing up a property valuation report. Other aspects, such as the presence of a qualification certificate,

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[31] Classifier of professions DK 003:2010, dated 28.07.2010 No. 327. *The State Committee of Ukraine on Technical Regulation and Consumer Policy*, 2010. URL: https://zakon.rada.gov.ua/rada/show/va327609-10#Text [in Ukrainian].

relate to organizational and legal support, which can be changed (regulated) by the legislatively relevant state bodies (Ministry of Finance, State Property Fund of Ukraine, Ministry of Economy, etc.), based on the currently existing circumstances of martial law.

In each field of activity, specialists have common professional interests that unite them. Thus, there are professional associations representing one or another profession. In addition, in connection with the state regulation of certain types of professional activity, there are state registers of specialists engaged in such activities. Analysis of state registers and public professional organizations will help us estimate the number of independent appraisers, certified forensic experts and professional accountants in Ukraine.

Today, it is quite difficult to determine the exact number of accountants in Ukraine. Compared with the USA and the EU, no open statistics are kept on this category of specialists in our country. Therefore, to obtain real figures, we submitted a request for public information to the Pension Fund of Ukraine about the number of employed persons in 2018-2021 (for each year separately) by positions that an accountant can hold.

According to data from the Pension Fund of Ukraine, as of 2021, the total number of accountants in all positions was 133 235 (Table 4).

Table 4

Dynamics of the number of accountants in Ukraine (2018-2021)

	Years			
	2018	2019	2020	2021
Number of accountants, thousand	71417	144688	133247	133235

Source: data from the Pension Fund of Ukraine.

In international practice, in the reports of consulting companies, interstate commissions and other institutions, the indicator is not used for the total number of accountants in the country but for professional accountants, that is, those who are members of professional public associations and/or have completed training under international or national certification programs.

That is, society's attention is focused on certified accountants, or as they are also called, professional accountants. This approach to analyzing the potential of the accounting community is prioritized in Australia, Great Britain, New Zealand and the United States, where there are institutionally strong professional associations of accountants.

If this approach is applied to Ukrainian accountants, we will get more justified figures for their numbers. The following professional public organizations of accountants and auditors operate in Ukraine:

– the Ukrainian Association of Certified Accountants and Auditors (UACAA, 2.5 thousand members; https://www.uacaa.org/);

– the Federation of Professional Accountants and Auditors of Ukraine (FPAAU, more than 3 thousand members; https://www.ufpaa.org/);

– the Federation of the Auditors, Accountants and Financiers of Agro-Industrial Complex of Ukraine (FAAF, 2,000 members; https://federation.faaf.org.ua/);

– the Auditors' Union of Ukraine (AUU, over 1,000 members; https://spilka-audit.org.ua/).

There are also other professional associations of accountants. For example, in 2020, the Professional Organization of Auditors, Accountants and Teachers of Accounting and Control Disciplines (https://abv.org.ua/) was founded. However, the number of members of such organizations is too small.

Thus, with accountants who have completed training under international certification programs but have not joined professional public organizations, the number of professional accountants in Ukraine may reach 10,000.

In martial law conditions, professional accountants can be involved in the assessment of direct losses of enterprises because their practical experience and certification are no worse than those of independent appraisers.

Any specialist in his work relies on methodical support, the analysis of which will be the last stage of this research.

At the behest of the Government, a joint order of the Ministry of Economy of Ukraine and the State Property Fund of Ukraine, dated 18.10.2022, No. 3904/1223, approved the Method for determining the damage and amount of damage caused to enterprises, institutions and organizations of all forms of ownership as a result of the destruction and damage to their property in connection with the armed aggression of the Russian Federation, as well as lost profits from the impossibility or obstacles in the conduct of economic activity. This Method provides that losses will be determined only by independent appraisers and forensic experts. At the same time, only 128 independent appraisers took part in the seminar-workshop "Assessment of real damages, lost profits and needs for restoration of property and property rights" held by the State Property Fund of Ukraine on January 5-6, 2023[32]. This shows that not all independent appraisers can evaluate the consequences of war according to this Method.

Note that although this Method is intended for use by independent appraisers, it states: "Accounting losses are reflected in accordance with accounting provisions (standards) approved by the Ministry of Finance of Ukraine or International Financial Reporting Standards, depending on which conceptual basis is used reporting entity. The result of damage assessment has a value expression"[33].

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[32] State register of appraisers and subjects of appraisal activity. *The State Property Fund of Ukraine*, 2023. URL: https://www.spfu.gov.ua/ua/content/spf-estimate-registers.html [in Ukrainian].

[33] Method for determining the damage and the amount of damage caused to enterprises, institutions and organizations of all forms of ownership as a result of the destruction and damage of their property in connection with the armed aggression of the Russian Federation, as well as the lost profit from the impossibility or obstacles in the conduct of economic activity, approved by the Ministry of Economy of Ukraine and State Property Fund of Ukraine, dated 18.10.2022 No. 3904/1223. URL: https://zakon.rada.gov.ua/laws/show/z1522-22#Text [in Ukrainian].

Therefore, the assessment result must be reflected in the enterprise's accounting, which is the accountant's prerogative and responsibility.

The situation with the methodical support of certified forensic experts is even more complicated because Scientific and Research Institutions of forensic expertise develop such recommendations. We did not find any new methodical recommendations on their sites; on the other hand, the existing methodical support does not reveal the specifics of war damage assessment.

For example, in the aspect of assessing the consequences of war on the website of the National Scientific Centre "Institute of Forensic Expertise named after Prof. M.S. Bokarius" (https://www.hniise.gov.ua) it is proposed to carry out the following examinations[34]:

– construction and technical (complex construction and technical and explosive – if necessary to establish the type of ammunition used to destroy the real estate object);
– road engineering;
– commodity experts;
– transport and commodity science;
– economic;
– engineering and environmental;
– psychological.

Considering the diversity and production-property specificity of economic sectors and enterprises, another question arises: will independent appraisers and certified forensic experts be able to assess direct damages properly, applying the one-size-fits-all Method approved by the State Property Fund of Ukraine?

To solve this problem, specialists of the National Research Centre "Institute of Agrarian Economics" and the Institute of Accounting and Finance developed Methodical recommendations

[34] Determining the amount of damage and losses caused to individuals and legal entities as a result of the armed aggression of the Russian Federation. *National Scientific Center "Institute of Forensic Expertise named after Prof. M.S. Bokarius"*, 2023. URL: https://www.hniise.gov.ua/14927-vstanovlennya-rozmru-zbitkv-sprichinenix-rosiskoyu-agresyu.html [in Ukrainian].

for recording direct damage caused to agricultural enterprises as a result of the armed aggression of the Russian Federation[35]. These recommendations take into account the sectoral features of agricultural enterprises and, most importantly, are built on accounting procedures and methods, thanks to which every professional accountant can apply them in practice without additional training efforts. These methodical recommendations suggest:

1) To give agricultural enterprises the right to determine the amount of damages independently.

2) Be guided when determining damages by:

– fixed assets – for the cost of restoration (replacement) of lost property, taking into account its condition before the loss was incurred;

– stocks – at the market prices of the relevant asset on the date of determination of losses.

The commission headed by an accountant must have evidence of market prices based on which damage calculations were made.

Thus, professional accountants in the agricultural sector already have the proper methodical support to assess the losses of enterprises caused by the war. In addition, education, practical experience, and skills and knowledge acquired by completing a voluntary international or national certification program make a professional accountant competitive in enterprise property valuation. Of course, we are not talking about a competition between independent appraisers, certified forensic experts and professional accountants; we are talking about mutual aid at a time when the country is in a state of war and all specialists should be focused on achieving a common goal, as defined by the Ukraine's Peace Formula.

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[35] Methodical recommendations for recording direct damage caused to agricultural enterprises as a result of the armed aggression of the Russian Federation. *National Scientific Centre "Institute of Agrarian Economics" and Institute of Accounting and Finance,* 2022. URL: https://drive.google.com/file/d/1AZECIerAE6wNn5ke-CMo9EQzz_kIQcaf/view [in Ukrainian].

Therefore, a professional accountant can play a crucial role in ensuring timely valuation of business damage caused by war so that all evidence is collected and not lost due to the limited number of independent appraisers. This study proves that the accountant's role in ensuring understanding and manageability in the socio-economic environment increases significantly in martial law conditions.

1.3. Внутрішній контроль: необхідність чи надмірність

Для того щоб гарантувати стабільність та ефективність діяльності підприємства, необхідно використовувати сукупність контрольних заходів, які будуть спрямовані на забезпечення досягнення його поточних та стратегічних цілей. Контроль є механізмом, який налагоджує взаємозв'язок між об'єктами і суб'єктами управління, на виході надаючи адміністративному персоналу необхідну інформацію про стан управління об'єктом та ходом виконання прийнятих рішень. Контроль може бути різних форм і видів залежно від свого призначення та характеру проведення.

Для потреб системи управління в кожному підприємстві повинна бути створена система внутрішнього контролю, яка за своїм призначенням покликана забезпечити підтвердження ефективності виконання професійних обов'язків співробітниками суб'єкта господарювання, визначає законність проведених господарських операцій і з'ясовує їхню економічну доцільність (рис. 1). Теоретично, підприємство може функціонувати без внутрішнього контролю, але це призведе до виникнення ряду серйозних проблем та зумовить ризикованість ведення господарської діяльності. Внутрішній контроль є ключовим фактором, що забезпечує ефективність системи управління.

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