

СЕКЦІЯ 5

Обліково-аналітичне забезпечення економічної безпеки підприємства

UDC 657.372.2

Tsaruk Nataliia, Ph.D. (Economics), Associate Professor, Associate Professor of the Accounting and Taxation Department

Separated Unit of the National University of Life and Environmental Sciences of Ukraine, “Nizhyn agrotechnical institute”, Nizhyn, Ukraine

ENTERPRISES’ LOSSES CAUSED BY THE WAR: METHODOLOGICAL PROVISION OF ASSESSMENT AND ACCOUNTING

Keywords: methodical provision, direct material losses, economic consequences of war, damage assessment, accounting for losses.

Business activity is not devoid of various risks that can lead to losses for the enterprise. While developing a development strategy, the enterprise's management analyses and forecasts risks to minimize their negative impact. However, many enterprises found themselves at the centre of military operations in the conditions of a full-scale invasion. So, they suffered severe direct material losses, which were almost impossible to predict and avoid. These losses must be disclosed in the enterprise's accounting system, which requires a qualified assessment of the losses incurred.

The lack of similar experience in the practice of Ukrainian enterprises determined the need for appropriate methodical provision, the development of which was undertaken by both practitioners and scientists. On behalf of the Government, a joint order of the Ministry of Economy of Ukraine and the State Property Fund of Ukraine dated October 18, 2022, No. 3904/1223 approved the Methodology 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 the lost profit from the impossibility or obstacles in the conduct of economic activity [1]. This Methodology provides that losses will be determined only by independent appraisers and forensic experts. At the same time, we found that only 128 independent appraisers took part in the 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. So, we can assume that not all independent appraisers can evaluate the war consequences according to this Methodology.

Although this Methodology is intended for use by independent appraisers, it states the following: Losses in accounting are reflected by accounting provisions (standards) approved by the Ministry of Finance of Ukraine or International Financial Reporting Standards, depending on which conceptual basis the enterprise uses for reporting. The result of damage assessment has a value expression [1]. Therefore, the assessment result must be reflected in the enterprise's accounting system, which is the accountant's prerogative and responsibility.

The situation with the methodical provision of forensic experts is even more complicated because Scientific and Research Institutions of forensic expertise develop such recommendations. Six such institutions are operating in Ukraine, but we did not find new methodical instructions on their websites. Instead, the current methodical provision does not disclose the specifics of war damage assessment. For example, in the aspect of assessing the war consequences on the website of the National Scientific Center “Institute of Forensic Expertise named after Prof. M.S. Bokarius” (<https://www.hniise.gov.ua>) it is proposed to carry out the following examinations: 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.

Taking into account the diversity and production-property specifics of economic sectors and enterprises, another question arises: Will independent appraisers and forensic experts be able to assess direct damages properly, applying one method for all industries and sectors of the economy? Understanding this problem, practitioners – members of the Federation of Auditors, Accountants

and Financiers of the Agricultural Industry of Ukraine developed Methodical recommendations for accounting for direct damage caused to agricultural enterprises as a result of the armed aggression of the Russian Federation [2]. These recommendations consider the sectoral features of agricultural enterprises and, most importantly, are built based on accounting procedures and methods, enabling every professional accountant to apply them in practice without additional training efforts.

According to these methodical recommendations, it is proposed [2]:

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

2) Be oriented when determining damages regarding:

– fixed – for the cost of reproduction (replacement) of damaged (destroyed) property, taking into account its condition before the damage was caused;

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

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

As H. Pchelynska states, in addition to the issue of methodical provision, the main problems of accounting for the disposal of fixed assets as a result of armed aggression are [3]:

– impossibility of ensuring safe and unimpeded access of the inventory commission to assets, primary documents and accounting registers;

– availability of preservation of the specified documents and registers;

– possibility of documentary confirmation of the fact of destruction and loss of property;

– fair determination of the amount of compensation (in terms of time, cost of services) for lost, alienated and voluntarily transferred fixed assets and legal determination of the person responsible for compensation for destroyed property.

At the same time, the issue of methodical provision remains fundamental. As the analysis shows, the application of a methodical provision that considers the industry's specifics will allow for an increase in the level of objectivity of the assessment and the informativeness of the accounting of losses caused to enterprises.

References: 1. *Methodology* 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 the lost profit from the impossibility or obstacles in the conduct of the economic activity, approved by Ministry of Economy of Ukraine and the State Property Fund of Ukraine, October 18, 2022, No. 3904/1223. URL: <https://zakon.rada.gov.ua/laws/show/z1522-22#Text>. 2. *Methodical* recommendations for accounting for direct damage caused to agricultural enterprises as a result of the armed aggression of the Russian Federation. URL: https://drive.google.com/file/d/1AZECIerAE6wNn5ke-CMo9EQzz_kIQcaf/view. 3. Pchelynska H. Features of accounting for fixed assets under martial law in Ukraine. *Economy and Society*. 2023. No 51. doi: <https://doi.org/10.32782/2524-0072/2023-51-13>.

УДК 658

Клименко Т.В., канд. екон. наук, доцент, доцент кафедри економіки, обліку і оподаткування

Карженков Я.І., здобувач вищої освіти ступеня доктора філософії

Національний університет «Чернігівська політехніка», м. Чернігів, Україна

ЕКОНОМІЧНА СТІЙКІСТЬ ЯК УМОВА БЕЗПЕЧНОГО ФУНКЦІОНУВАННЯ ПІДПРИЄМСТВА

Ключові слова: економічна система, економічна стійкість, економічна безпека, фактори впливу, внутрішня й зовнішня стійкість, конкурентоздатність.

Стабільне функціонування та сталий розвиток підприємства неможливий без забезпечення належного рівня економічної стійкості, особливо в умовах невизначеності та ризиковості діяльності. Економічна стійкість характеризує здатність підприємства адаптуватися до змін зовнішнього й внутрішнього середовища, забезпечуючи нормальне