

DOI: [10.55643/fcaptop.6.65.2025.4923](https://doi.org/10.55643/fcaptop.6.65.2025.4923)

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Received: 19/07/2025

Accepted: 11/11/2025

Published: 31/12/2025

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# ACCOUNTING, CONTROL, AND LEGAL ASSESSMENT OF LOSSES OF UKRAINIAN ENTERPRISES UNDER MARTIAL LAW

## ABSTRACT

The article is devoted to the study of the impact of the circumstances of the armed aggression of the Russian Federation on the accounting and control of losses of Ukrainian enterprises and the development of organizational and methodological recommendations for their adaptation to the requirements of legal compensation procedures under martial law.

An analysis of the influence of armed aggression on the loss of assets, human capital, logistical chains, infrastructure facilities, and business activity of a significant part of enterprises of the Ukrainian economy was conducted. The article provides an evaluation of the total losses of enterprises in the national economy.

The legal provisions on enterprise losses during the war, their compensation, war crimes, and liability are disclosed.

The article identifies the negative influence of the martial law in Ukraine on the stability of the functioning of accounting and control of enterprises.

The main result of the study was the development of organizational and methodological recommendations for accounting and control of losses of an enterprise in connection with the armed aggression of the Russian Federation, which are represented by a set of organizational actions, documentary forms, methods, techniques, instructions, guidelines, and other actions to fully record the circumstances of losses under martial law. The recommendations are intended to fully record the circumstances of losses under martial law, taking into account the specifics of the requirements (evidence-based) for the further use of such data in court lawsuits in the context of compensation for losses and liability for war crimes.

The limitations of the research results are determined by the context of armed aggression (war).

**Keywords:** losses, armed aggression, martial law, accounting, control

**JEL Classification:** M41, M42, M10

## INTRODUCTION

"On February 24, 2022, the Russian Federation launched an unprovoked large-scale military attack on sovereign and independent Ukraine. Russian troops have carried out a large-scale military invasion into the territory of Ukraine, invading from the territory of the Russian Federation, Belarus, the temporarily occupied Crimean Peninsula, and certain areas of Luhansk and Donetsk regions. From the first day of the aggression, the Russian Federation has been violating the rules of warfare and norms of international law and committing war crimes and crimes against humanity on a massive scale, killing civilians, destroying infrastructure, and deporting the population, including tens of thousands of children" (Ministry of Foreign Affairs of Ukraine, 2023).

The aggressor has occupied about 1/5 of the territory of Ukraine, forced about 11-12 million Ukrainians to migration and internal displacement, and is actively attacking national economic facilities with missile weapons and kamikaze drones (Ministry of Foreign Affairs of Ukraine, 2023; Cabinet of Ministers of Ukraine, 2023). As a result, Ukrainian

businesses continue to suffer significant losses from the loss, destruction, or damage to their assets, human capital, supply chains, infrastructural facilities, etc. As a result of the aggressor's military actions, many enterprises are forced to suspend their business activities, change their location, make adjustments to business processes, and incur additional costs.

The armed aggression has practically paralyzed the management of a significant part of Ukrainian enterprises. The main reason for this situation was the breakdown of the enterprise's accounting and control subsystems, which led to the loss of information and analytical support for management decision-making in extreme conditions.

The main factors of destabilization of the functioning of accounting and control of the enterprise during the war were:

- deficit of staffing;
- limited access to the enterprise's physical assets;
- destruction of accounting documents or their location in the temporarily occupied territories;
- inability to prepare and submit reports;
- loss of electronic databases and accounting information systems;
- lack of communication with employees, etc.

Taking into consideration the general problem of real losses of an enterprise, caused by the armed aggression of the Russian Federation and its influence on the functioning of the accounting and control of an enterprise, the relevance of the topic of this article is the urgent need to stabilize the work of accounting and control of an enterprise under martial law and to improve the organizational and methodological gaps in accounting and control of losses of an enterprise in order to prepare appropriate evidence in legal procedures for compensation for losses and prosecution for war crimes.

## LITERATURE REVIEW

In the modern scientific literature, the issue of accounting, control, and legal qualification of losses of Ukrainian companies under martial law is partially reflected in the studies of a wide range of authors. The analysis of recent publications on this topic allows us to highlight the main results of such studies.

Skotnyy et al. (2024) presented "an approach to evaluate the most significant negative factors that have arisen as a result of the introduction of martial law on the decision-making system and implementation of management decisions in the context of ensuring the financial security of a modern enterprise".

Vasylevska-Smaglyuk et al. (2023) propose to rethink the functions of accounting and control due to external threats (the Russian-Ukrainian war) and internal factors. Bezdushna et al. (2024) substantiated the functional possibilities of accounting as a tool for monitoring the indicators of achievement of the Sustainable Development Goals.

Zhuk et al. (2023) described in their study the accounting tools for determining and assessing direct losses of agricultural enterprises due to the war.

Yaroshenko et al. (2025) revealed the specifics of the conduction of financial audits by enterprises with the use of innovative methods of management and control, especially in the context of martial law and remote work. Gu et al. (2023) investigated the relevance of the cost of accounting losses that arise from the immediate write-off of firms' internally generated intangible investments compared to losses that arise independently of intangible investments.

Boczko (2024), in his own article, revealed the socio-political issues related to internal control and system security, as well as alternative forms of internal control procedures and processes that an enterprise can apply to minimize systemic risks.

Grana et al. (2025) conducted research on the role of accounting and accountability practices in enabling organisations to identify and address systemic social and environmental issues.

Koonce et al. (2025) prove that specifically anticipating an impending audit increases managerial bias in fair value estimates, relative to when auditing is less salient, if the auditor has typically prevailed in prior auditor-manager negotiations.

Matringe et al. (2024) installed a relationship between accounting as a recording technology and memory, arguing that accounting's influence extends beyond mere financial documentation to shape human memory and projections into the past and the future.

Cimbrini et al. (2025) compared two accountability systems concerning (the Government and a private Committee) the aid provided after the Marsica earthquake occurred in Italy.

Sutton (2023), in his paper, considers how archival accounting records may support truth-telling about past atrocities during Australia's frontier wars; new information about the full scale of the campaign, the degree to which the violence was formally endorsed, and acts of Aboriginal resistance.

The main achievement of previous research was to prove the practical value (in various aspects) of using accounting and control data to fairly assess the decisions of certain entities in extreme conditions (war, crime, natural disasters, pandemics, etc.).

The conducted analysis allows us to conclude that the issue of accounting, control, and legal qualification of losses of Ukrainian enterprises under martial law has not been systematically studied. In the scientific literature, there are studies of certain fragments of this topic: accounting, control, enterprise losses, management, etc. The traditional methodology of accounting and control of losses does not meet the modern tasks of managing an enterprise under martial law in Ukraine. Legal procedures for compensation of losses caused by the armed aggression of the Russian Federation create new requirements for the results of the enterprise's accounting and control. Therefore, the lack of a systematic approach to adapt the accounting and control of losses of Ukrainian enterprises under martial law to the requirements of legal procedures for compensation of losses remains an unresolved part of the outlined problem.

The originality of this study, unlike the above studies, lies in the comprehensive approach to the use of accounting and control of losses of enterprises, through their adaptation to the extreme conditions of martial law in Ukraine, for the extensive collection of data (evidence) for the purposes of legal procedures for compensation for losses.

## AIMS AND OBJECTIVES

The purpose of this article is to study the influence of the circumstances caused by the armed aggression of the Russian Federation on the accounting and control of losses of Ukrainian enterprises and to develop organizational and methodological recommendations for their adaptation to the requirements of legal procedures for compensation under martial law.

The main objectives of the scientific research are:

- to determine the influence of armed aggression on the economy of Ukraine;
- to estimate the total losses of Ukrainian enterprises from the armed aggression;
- to analyze the influence of martial law circumstances on the stability of the functioning of accounting and control of the enterprise;
- to disclose the main provisions of legal acts on enterprise losses, their compensation, war crimes, and liability;
- to develop organizational and methodological recommendations for accounting and control of real losses of the enterprise caused by armed aggression, to adapt them to the requirements of legal compensation procedures.

The main result that this study aims to achieve is organizational and methodological recommendations for accounting and control of real losses of an enterprise, the use of which will allow the enterprise to prepare proper evidence and qualify the laws and customs of war violated by the aggressor, which can be used in legal procedures for compensation for losses and prosecution for war crimes.

## METHODS

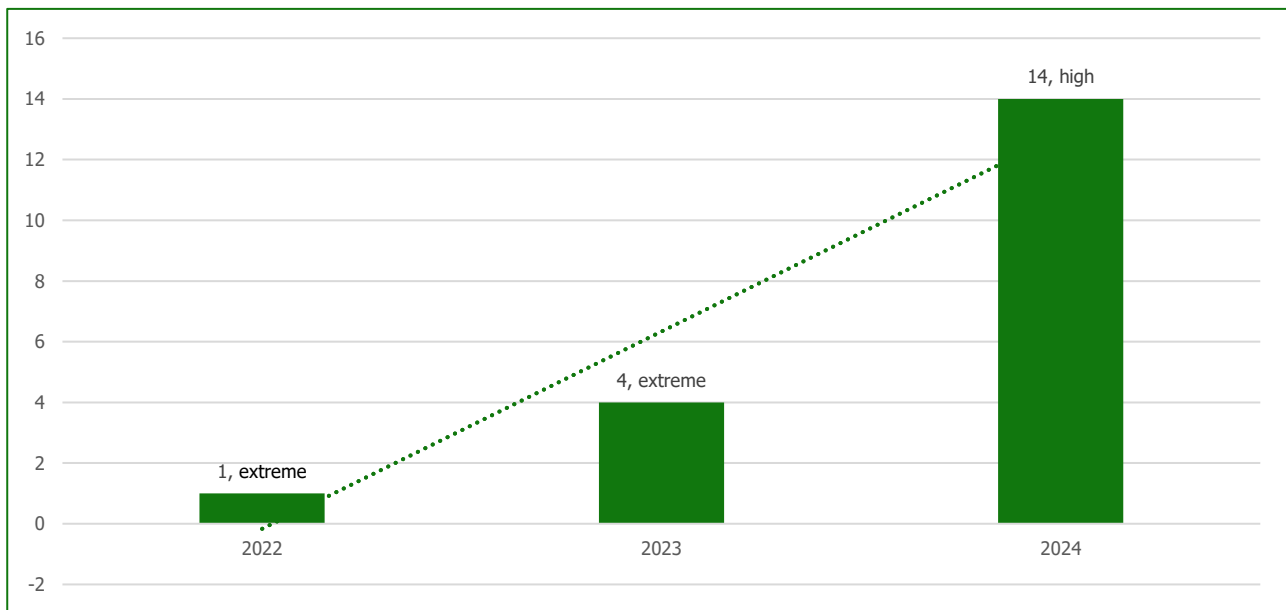
To achieve this goal, the authors of this article used a research methodology based on the dialectical method of cognition.

At the same time, the authors additionally used the following scientific methods in the study: historical - in studying the influence of the armed aggression of the Russian Federation on the society and economy of Ukraine; analysis - in studying the components of accounting and control under martial law, real losses of Ukrainian enterprises from the armed aggression, regulations on losses from armed aggression, components of indices; synthesis - in determining the problems of accounting and control in extreme conditions of martial law, developing organizational abstraction and methodological recommendations for accounting and control of real losses of the enterprise; abstraction - when formulating the negative consequences for the enterprise from the losses caused by the armed aggression; induction - when determining the influence of a particular circumstance of martial law on the general level of accounting and control problems of the enterprise; deduction - in the study of the necessary organizational and methodological actions for accounting and control of losses of an enterprise under martial law; explanation - in disclosing the content of the procedures for accounting and control of losses of an enterprise caused by the armed aggression under martial law; classification - in determining the

types of circumstances of martial law in Ukraine that negatively affected the stability of the of the functioning of the enterprise's accounting; systematization - when organizing the components of organizational and methodological recommendations for accounting and control of real losses of an enterprise; Specification - when establishing ways to record the circumstances of real losses of an enterprise caused by the armed aggression; generalization - when drafting internal documents for organizational and methodological recommendations on accounting and control of real losses of an enterprise; direct methods of damage assessment - general assessment of damage to the Ukrainian economy from armed aggression; statistical observation – the number of vacancies and the average salary of an accountant in Ukraine, registered crimes committed by military personnel of the Russian Federation on the territory of Ukraine, other; formal-legal – determining the formal content of legal norms on damages, martial law, armed aggression, war crimes, etc.; comparative law – comparison of legal norms on war crimes of the Rome Statute of the International Criminal Court with the Criminal Code of Ukraine. To develop recommendations for accounting and control systems at enterprises under martial law, specific research methods were used: observation, documentation, inventory, assessment, reporting, examination, methods of actual and documentary control, etc.

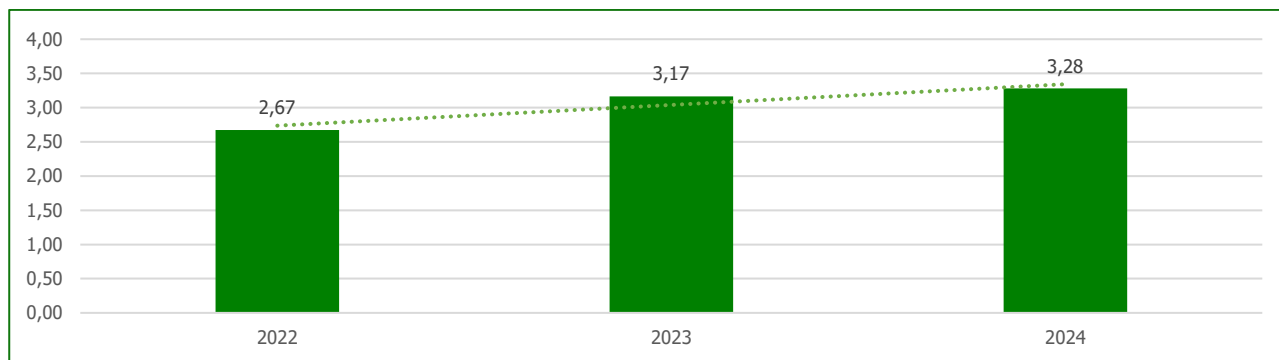
## RESULTS

At the beginning of 2025, there are more than 50 ongoing armed conflicts in the world. In the territory of Europe and Central Asia, the focus is on the armed aggression of the Russian Federation against independent Ukraine, which has been going on since 2014 to the present time. In 2024, the Conflict Index (ACLED) for Ukraine is high, with an overall rating of 14 among 50 military and political conflicts and diplomatic disputes, ranging from the hottest and largest to the least visible but potentially dangerous. These indicators show a decline compared to previous years: 2023 - extreme level with an overall rating of 4; 2022 - extreme level with an overall rating of 1 (Figure 1) (Armed Conflict Location & Event Data, 2024).



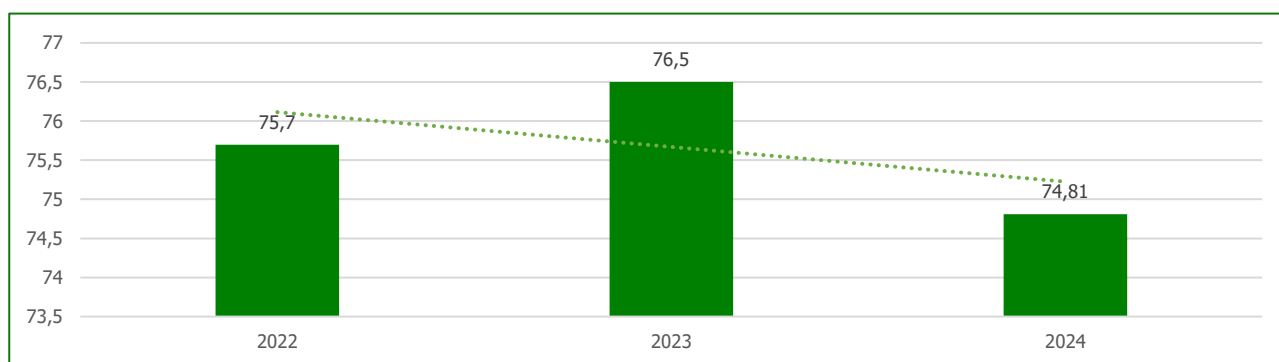
**Figure 1. Ukraine Conflict Index (ACLED) for 2022-2024.** (Source: Armed Conflict Location & Event Data, 2024)

The Global Peace Index (GPI) of Ukraine for the years 2022-2024 increased from 2.67 to 3.28 (Figure 2), which lowered the country's place in the world ranking from 135 to 159. The index indicates a trend of deterioration of the peaceful situation in the country (Vision of Humanity, 2025).



**Figure 2. Global Peace Index (GPI) Ukraine for 2022-2024.** (Source: Vision of Humanity, 2025)

Ukraine ranked in 44th place in the global ranking of the Sustainable Development Index among 193 UN member states in 2024, which is 7 positions higher than in 2022 (place 37). The Sustainable Development Index (SDI) of Ukraine in the global assessment of countries' progress in 2024 was 74.81 (Figure 3), which is 0.89 lower than in 2022 (75.7) (Sustainable Development Solutions Network, 2024).



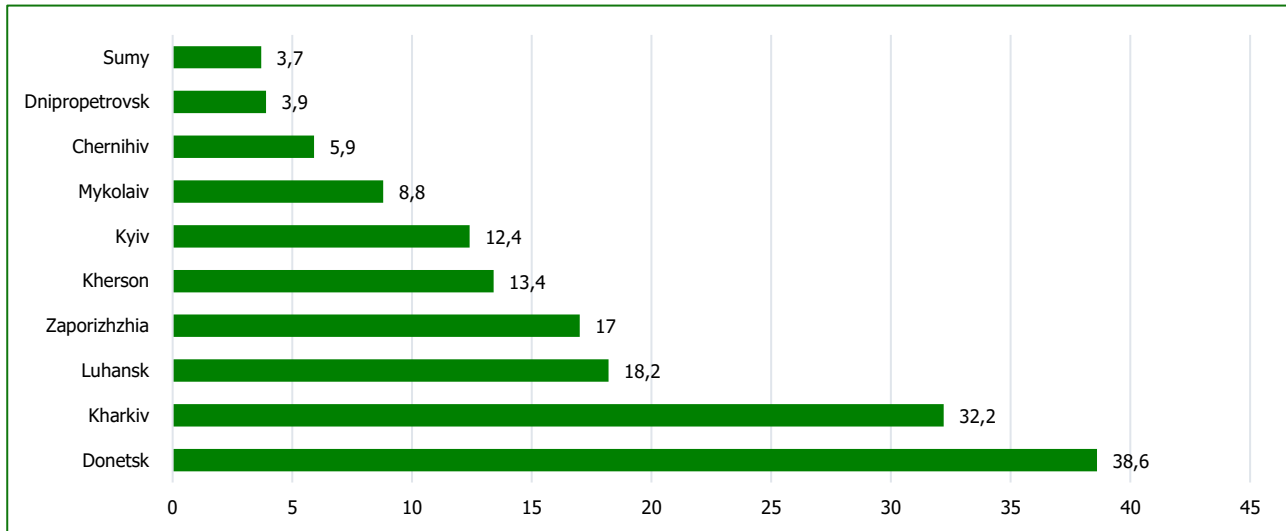
**Figure 3. Ukraine's Sustainable Development Index (SDI) for 2022-2024.** (Source: Sustainable Development Solutions Network, 2024)

Since the beginning of the invasion, the total amount of direct damage to real estate, other infrastructure, vehicles, and stocks has amounted to almost USD 170 billion. Compared to the previous estimate, as of the beginning of 2024, the amount increased by USD 12.6 billion (8%) (Table 1) (KSE Institute, 2025).

**Table 1. Overall assessment of direct infrastructure damage as of November 2024.** (Source: KSE Institute, 2025)

Property type	Estimated direct losses, USD billion	Fraction, %	Preliminary estimate, USD billion	Dynamics, %
Residential buildings	60.0	35.3	58.9	1.9
Infrastructure	38.5	22.7	36.8	4.6
Energy	14.6	8.6	10.0	46.0
Enterprise assets, industry	14.4	8.5	13.1	9.9
Agro-industrial complex and land resources	10.3	6.1	10.3	0.0
Education	7.3	4.3	6.8	8.8
Forest Fund	4.5	2.7	4.5	0.0
Healthcare	4.3	2.5	3.1	32.3
Culture, tourism, sports	4.0	2.3	3.1	29.0
Housing and communal services	3.5	2.0	3.5	0.0
Vehicles	3.5	2.0	3.1	12.9
Trade	2.8	1.7	2.6	7.7
Digital infrastructure	1.2	0.7	0.5	140.0
Administrative buildings	0.8	0.4	0.5	60.0
Social sphere	0.2	0.1	0.2	0.0
Financial sector	0.04	0.01	0.04	0.0
Total	169.8	100	157.2	8.0

Ten regions that have been occupied, share a border with the Russian Federation or have access to the sea, account for more than 90% of the total direct losses (Figure 4) (KSE Institute, 2025).



**Figure 4. Estimated direct losses in the main regions of Ukraine, USD billion.** (Source: KSE Institute, 2025)

“Damages as losses incurred by a person in connection with the destruction or damage of property, as well as expenses that a person has incurred or must incur to restore their violated right (actual damages). A person who has suffered damages as a result of a violation of their civil rights is entitled to compensation” (Civil Code of Ukraine, 2003).

“Losses are the cost of lost, damaged, and/or destroyed property that has been destructively affected by hostilities, terrorist acts, sabotage, rocket and bomb strikes during the armed aggression of the Russian Federation, as well as the amount of expenses, which are necessary to restore the violated right (actual losses); and/or the amount of income that the victim could have received in the absence of armed aggression of the Russian Federation (lost profits)” (Cabinet of Ministers of Ukraine, 2022).

The main reason for the losses incurred by the affected enterprises of the national economy was the armed aggression of the Russian Federation against independent Ukraine.

“Armed aggression is the use of armed force against Ukraine by another state or group of states” (Law of Ukraine, 1991). The armed aggression of the Russian Federation against Ukraine is a war between the Russian Federation and Ukraine, caused by the direct and indirect use of armed force by the Russian Federation against the sovereignty and territorial integrity of Ukraine.

The Russian Federation's war against Ukraine demonstrates a cause-and-effect relationship, where the cause is the Russian Federation's armed aggression and the effect is damage to Ukraine's national economy. The damage caused during the war is an objective element of the war crimes committed by the Russian Federation on the territory of Ukraine through intentional attacks on all types of civilian objects.

According to paragraph “a” of Part 2 of Article 8 of the Rome Statute of the International Criminal Court dated July 17, 1998 (hereinafter referred to as the Rome Statute), “war crimes mean grave breaches of the Geneva Conventions dated August 12, 1949, namely any of the following acts against persons or property protected under the provisions of the relevant Geneva Convention.” Within the scope of this paragraph of this article, war crimes against property include:

- “extensive destruction and appropriation of property not justified by military necessity and carried out unlawfully and wantonly;
- looting a city or town, even if it has been captured by storm;
- deliberately directing attacks against civilian objects, i.e., objects that are not military targets;
- intentional attack, understanding the fact that such an attack will cause the incidental death or injury of civilians or will cause damage to the civilian objects or widespread, prolonged and severe damage to the natural environment which would be manifestly excessive in relation to a specific and directly anticipated overall military advantage” (International courts, United Nations, 1998).

According to the substantive legal criterion (the nature of international obligations violated by the crime), these categories of war crimes belong to the category of crimes against property.

"The Court shall establish principles relating to compensation to victims or their successors, including restitution, compensation, and rehabilitation" (International courts, United Nations, 1998).

Article 438 of the Criminal Code of Ukraine (hereinafter referred to as the CCU) states that violation of the laws and customs of war occurs in the following circumstances: "looting of national property in the occupied territory, use of means of warfare prohibited by international law, other violations of the laws and customs of war provided for by international treaties ratified by the Verkhovna Rada of Ukraine, as well as ordering such actions, which are punishable by imprisonment for a term from eight to twelve years" (Criminal Code of Ukraine, 2001).

The application of Art. 438 of the CCU is supplemented by the provisions of the Rome Statute for a detailed classification of violations of the laws and customs of war, which are recognized as crimes against property in international humanitarian law, namely: "looting of national property in the occupied territory; large-scale destruction and appropriation of property not justified by military necessity and committed illegally and intentionally; theft of property".

Determination of the legal regime of the territory where a war crime is committed, as a general rule of the norm of international humanitarian law, applies to the entire territory of the parties to an armed conflict. Therefore, the qualification of an act under Art. 438 of the CCU (violation of the laws and customs of war) is possible in the context of and in connection with an armed conflict.

The Rome Statute complements the legal framework of Ukraine, and the International Criminal Court, together with the system of national jurisdiction, is the main international legal instrument for bringing Russian war criminals to justice in the form of imprisonment, fines, confiscation of property and assets, as well as compensation for victims.

As of June 30, 2025, "during the period of the Russian Federation's large-scale invasion of Ukraine, the Office of the General Prosecutor registered 159837 crimes committed by members of the aggressor's armed forces on the territory of Ukraine, including 143376 crimes of violation of the laws and customs of war" (National Police of Ukraine, 2025).

An effective accounting system is required to assess (determine the amount of) real losses incurred by enterprises of the national economy of Ukraine as a result of loss, destruction, or damage to their property in connection with the armed aggression.

The functioning of the accounting system at an enterprise under martial law requires additional measures to stabilize and improve the methodology for accounting for real losses.

In connection with the military aggression of the Russian Federation introduced martial law in Ukraine (President of Ukraine, 2022).

"Martial law is a special legal regime introduced in Ukraine or in some of its localities in the event of armed aggression or threat of attack, threat to the state independence of Ukraine, its territorial integrity and provides for the granting of the relevant state authorities, military command, military administrations and local self-government bodies with the powers necessary to avert the threat, repel armed aggression and ensure national security, eliminate the threat to the state independence of Ukraine, its territorial integrity and elimination of the threat to the state independence of Ukraine, its territorial integrity, as well as temporary restrictions on constitutional rights and freedoms of a person and citizen and the rights and legitimate interests of legal entities, caused by the threat, with indication of the duration of these restrictions" (Law of Ukraine, 2015).

The circumstances of martial law in Ukraine have had a negative influence on the stability of the accounting functioning of enterprises. The main problems of enterprise accounting during the war include the following.

**Problem No.1:** loss of control over the enterprise's assets. The rapid occupation and the beginning of hostilities in the frontline regions by the aggressor country blocked the access of authorized persons to the material assets of enterprises. As of March 29, 2024, since the beginning of the full-scale war in Ukraine, 18944 business relocations from one region to another have been recorded. Most often, businesses moved from the following frontline regions: Donetsk - 1031, Kharkiv - 990, Zaporizhzhia - 816, Luhansk - 246, Kherson - 208, Sumy - 188, Chernihiv - 151 (Opendatabot, 2025). The peculiarity of business relocation from the temporarily occupied and frontline territories is that enterprises were unable to evacuate some of their assets (real estate and movable property), lost control over them, and do not have information about their actual condition. Access to these assets for their inventory will be possible only after the de-occupation and demining of the territories of such enterprises.

**Problem No.2:** A deficit of accounting staff. The occupation of part of the territory of Ukraine and deliberate armed aggression against civilian objects (medical and educational institutions, transport, industrial enterprises that do not work for the war effort) have caused a danger to the lives and health of employees and their families and relatives. To protect themselves from this danger, the employees were forced to leave their places of permanent residence in an urgent manner.

Today of enterprises are registered in Ukraine. 13% of them are registered in the frontline areas - about 180 thousand businesses in nine frontline regions. Every 8th enterprise in Ukraine is registered in the frontline areas. Most of these businesses are in Kharkiv and Zaporizhzhia regions" (Opendatabot, 2025).

According to official EU data, "as of August 31, 2024, 4.2 million Ukrainians had temporary protection status in the EU. 60% of the total number of Ukrainian refugees were sheltered in Germany (1.1 million), Poland (975 thousand), and the Czech Republic (376 thousand)" (Opendatabot, 2025).

According to the leading job search site in Ukraine, "Work.ua", the monthly number of vacancies for "accountant" in Ukraine increased from March 2022 (1222) to March 2025 (3247) by 2025 (166%). At the same time, the average salary increased by UAH 10,000 (67%) from UAH 15,000 (March 2022) to UAH 25,000 (March 2025) (Work.ua, 2025).

The key factors that negatively affected the staffing of the accounting service of the national economy enterprises during martial law were:

- the forced departure of women accountants, together with their families, from the territory of Ukraine. These indicated accountants resigned from their main jobs and were forced to adapt to the requirements of the foreign labor market by acquiring new qualifications;
- relocation of women accountants from the occupied and frontline territories to safer regions of Ukraine. Many of these accountants were unable to continue performing their job duties remotely (specificities of working with cash, paper documents, or material values; lack of electronic document flow, remote access to the accounting information system; instability of the power system and the Internet, etc.) and terminated their employment with enterprises;
- mobilization of male accountants aged 25-60. Traditionally, about 20% of males of the total number of accountants work in the accounting profession. Mostly men hold senior positions, such as chief accountant, deputy chief accountant, and auditor;
- death or disappearance of employees of the enterprise's accounting department.

These categories of accountants will represent a deficit in the labor market until the war in Ukraine is completely over.

**Problem No.3:** Destruction of accounting documents and inability to file reports. The beginning of hostilities by the aggressor country in a large area of the frontline regions resulted in the loss, destruction, or damage of primary documents, accounting registers, and reports of enterprises. The inability to export the specified documents is associated with the risk to the life or health of the enterprise's personnel in conditions of hostilities, mining, or occupation. The circumstances of the loss of accounting documents, interruptions in Internet access, and extreme conditions of evacuation of enterprises to safe territories controlled by Ukraine collectively prevented the chief accountant from submitting the reports. The only correct decision for such enterprises was to notify the tax authorities of the circumstances that led to the loss or inability to export accounting documents for a specific reporting period and the inability to prepare and submit the enterprise's reports on time.

**Problem No. 4:** Loss of databases and accounting information systems. The essence of this problem is that a significant part of enterprises in the temporarily occupied and frontline territories of Ukraine stored their information systems and accounting databases on local office servers or personal computers, which could not be evacuated in an emergency. The reasons are different: confiscation by the occupying forces, prohibition of removal at the occupiers' checkpoints, lack of transportation, lack of personnel (missing, self-evacuation, or mobilization into the Armed Forces of Ukraine), destruction of administrative premises along with servers and computers, collaborationism of individual employees, lack or loss of backup copies of accounting databases, and more.

It is necessary to highlight Russian cyber aggression against Ukraine in the form of "DDoS attacks", "HermeticWiper", "NotPetya", "SmokeLoader", "Agent Tesla", "Snake Keylogger", "Remcos", "Formbook", and other attacks targeting the government and government organizations, commercial organizations, the security and defense sector, the energy sector, telecommunications, and others. A special place among the objects of cyberattacks at the enterprise belongs to accounting information systems ("1C: Accounting 8", "BAS: Accounting", "MASTER: Accounting", others) and software for electronic reporting ("M.E.Doc", "SOTA", "FREDO Report", others).

According to the data of annual reports of the Cyber Incident Response Operations Center, in 2024, "hundreds of billions of telemetry events were processed and nearly 3 million information security events were recorded using the vulnerability detection and cyber incident and cyber-attack response system. Special attention was paid to 28,000 critical information security incidents that required immediate intervention. In the process of analysis of these incidents, 1042 cyber incidents were identified and processed" (Operational Center for Response to Cyber Incidents, 2024). The vast majority of them involved the spread of malicious software.

**Problem No.5:** the need for changes in accounting policy. The Russian Federation's military aggression in the territory of Ukraine caused significant damage to the economic activities of a large number of enterprises, which caused the need to review their accounting policy in the context of the following provisions:

1. Loss of control over assets in the uncontrolled territory of Ukraine (combat zone).
2. Destruction or confiscation by occupiers (theft) of fixed assets and supplies.
3. Removal (mobilization) of vehicles.
4. Costs of relocation of the enterprise to safe areas of Ukraine.
5. Dismantling and demolition of destroyed fixed assets.
6. Receipt, storage, and use of materials obtained from the write-off of destroyed fixed assets.
7. Waste from destroyed fixed assets.
8. Termination of employment contracts with employees.
9. Organization and maintenance of military records.
10. Early termination of business relations with contractors.
11. Problematic debtors and calculation of the allowance for doubtful debts.
12. Expenses for assistance to the Territorial Defense and Armed Forces of Ukraine.
13. Expenses for charitable activities.
14. Loss of primary accounting documents.
15. Change of accounting and reporting information systems.
16. Conduction of inventory under martial law (absence of materially responsible persons, insufficient number of commission members, remote work format, mining, enemy shelling), etc.

As a result, new non-standard types of business transactions arise in the economic activities of the enterprise, which require additional methods and procedures for their documentation and reflection in accounting. The absence of the necessary principles, methods, and procedures in the enterprise's current accounting policy will result in the inaccurate reflection of some business transactions in the financial statements. Therefore, the initiative to change the accounting policy under martial law is a necessary addition to state regulation in matters of organization and maintenance of enterprise accounting.

The above problems are also inherent in the control service at the enterprise. The main control problems during a full-scale war include: a deficit of personnel for the control service; limited access to control of the enterprise's physical assets; destruction of accounting documents or their location in temporarily occupied territories; lack of financial reporting; loss of electronic databases and accounting information systems; lack of communication with responsible employees of the enterprise due to their departure abroad, mobilization into the Armed Forces of Ukraine, or disappearance without a trace, etc.

To solve these problems and adapt accounting and control to the aggressive environment of martial law, the following set of measures is recommended for enterprise management: introduction of a remote work format for forcibly displaced accountants, controllers, and other employees; the transfer of some of the functional responsibilities of the accounting service and control to outsourcing; the introduction of electronic document management; digitization of important enterprise documents; safe evacuation and preservation of archival funds; development of internal regulations on the procedure for the emergency transfer, temporary storage, and use of the enterprise's accounting documents outside its premises in conditions of martial law; use of cloud services to host information systems of accounting, programs for remote manage-

ment of bank accounts, databases, and management information; notification of tax authorities about the loss of accounting documents and taking measures to restore them; filing of enterprise reports no later than three months after the termination of martial law; update the enterprise`s accounting policy provisions regarding the application of methods and procedures for accounting for new types of business transactions under martial law, namely: write-off of lost or destroyed assets; accounting estimations; inventory conduction; change of business processes; accounting for expenses incurred by the Armed Forces of Ukraine and volunteer (charitable) organizations; electronic document management; risks to business continuity; events after the reporting date, etc. The implementation of such solutions will allow the enterprise to adapt its accounting and control systems to the adverse circumstances of martial law.

However, in addition to the above-mentioned problems of adaptation of accounting and control of enterprises to the extreme circumstances of martial law, enterprise management faces a new task: accounting and control of the actual losses incurred by the enterprise as a result of the loss, destruction, or damage of its property in connection with the armed aggression.

The nature, scale, and circumstances of the losses incurred by enterprises require improvements to traditional approaches to accounting and control. The main difficulty with traditional accounting and control of losses incurred by enterprises is that their materials will subsequently be used to file claims (including collective claims) by the affected enterprise to courts, including international courts, as well as to file claims by the state of Ukraine to international courts. The purpose of such claims is to bring the guilty parties to justice and compensate for the damage caused. This requirement necessitates accounting and control personnel to perform new, additional organizational tasks. Therefore, there is an urgent need for the enterprise`s management to create practical organizational and methodological recommendations for accounting and control, which will comprehensively record the actual losses of the enterprise from armed aggression, taking into account the specific requirements (evidence-based) for the further use of such data in lawsuits before the courts.

Organizational and methodological recommendations for accounting and control of losses incurred by enterprises in connection with the armed aggression should be understood as a set of organizational actions, documentary forms, methods, techniques, instructions, guidelines, and other actions for the complete recording of the circumstances of the losses. The main provisions of these recommendations should be considered in the following order.

*Recommendation "On the subject of documentation".* In order to establish the fact of damage caused to the enterprise by the armed aggression, as well as to draw up the relevant documents on this fact, the senior management of this enterprise should create a special internal commission. The decision on the establishment and operation of the commission must be formalized in writing by a separate order or directive, which specifies its tasks and powers. The deputy head of the enterprise or an authorized person may become the chair of the commission. It is advisable to include a specialist from the economic department, an engineer, a mechanic, an economist, an accountant, a lawyer, and other specialists of the enterprise in the commission. Also, the commission must include an external professional property appraiser who has a qualification certificate and a certificate of an appraisal entity. If it is necessary to take into account the technical characteristics of the damaged property of the enterprise, external specialists from specialized organizations may be invited to participate in the work of the commission (by agreement). The main tasks of the commission are to inspect, record, and document the losses, destruction, or damage to the property of the enterprise as a result of the armed aggression. The created commission must begin to perform its duties on the day of its creation, but only if safe working conditions are available, which must be confirmed by the competent state service.

*Recommendation "On the object of documentation".* This element includes actual losses, damage, or destruction of enterprise property as a result of armed aggression, namely: land plots, buildings and structures, machinery and equipment, vehicles, animals, low-value non-current tangible assets, capital investment objects, inventories, and others. The main feature of such property is that, as a result of damage, caused by armed aggression, it has lost its ability to perform its primary technological functions and future economic benefits from its use. It is also advisable to include in the elements of the object the circumstances of the aggressor's attack on the property of the enterprise. The main feature of such property is that, as a result of damage caused by the armed aggression, it has lost its ability to perform its original technological functions and future economic benefits from its use. It is also advisable to include the circumstances of the aggressor's attack on the enterprise's property in the elements of the object.

*Recommendation "On initial observation".* Any surveillance is permitted if authorized persons have safe and unhindered access to the company's assets. Otherwise, primary surveillance is prohibited. The created commission must actually inspect the damaged or destroyed property at the enterprise. During the inspection, the commission must determine: the name of the object; its location; general characteristics of the object (including initial cost, depreciation, and residual value); date and time of the emergency (aggressor's attack); approximate characteristics of the cause of damage (hit by a rocket, guided aerial bomb, or artillery shell); specific characteristics of the detected damage (for example: collapse of

the floor slab from the fourth to the second floor of the building); the commission's conclusion on the need for repair (e.g., the building needs routine repair to replace windows) or write-off (e.g., the building is not repairable, economically unfeasible, or impossible) with subsequent dismantling and demolition. Based on the results of the inspection and the data obtained on the actual damage, the commission must draw up reports on the commission's inspection of the damaged (destroyed) property of the enterprise. During the inspection of the damaged property of the enterprise, the commission is recommended to take detailed photos and videos of the damage caused, as well as to obtain written statements from eyewitnesses about the circumstances of the damage to the enterprise (description of the event itself, the consequences of such an event for the enterprise). Such materials in paper and electronic form must be attached as annexes to the report on the inspection of damaged (destroyed) or missing property of the enterprise.

During the initial inspection, it is advisable to additionally conduct an inventory of fixed assets and supplies. For this purpose, an inventory commission shall be created on the basis of a written order (decree) of the manager. The results of the inventory should be recorded in inventory descriptions, reconciliation statements, explanatory notes from materially responsible persons, and minutes of the inventory commission meetings. The minutes of the meeting must describe in detail the circumstances and extent of the damage incurred, indicate the reasons for the destruction or disappearance of property, which led the commission to recommend to the manager that the specified assets have to be written off as business expenses. Inventory should only be conducted if there are safe conditions for members of the inventory commission. In the event of building accidents (there is a threat of building collapse), the commission is prohibited from conducting an inventory inside such a building, and all assets located inside it should be considered destroyed (there is no safe access and it is not controlled by the enterprise).

*Recommendation "On the forms of documents and information carriers".* The main document intended to record the fact of damage to the property of the enterprise is the act of the commission's inspection of the damaged (destroyed) property of the enterprise. This document should be drawn up in any form with the following mandatory details: name of the document; date and place of creation; basis for the action of the commission created to inspect and record the damage caused; name of the object being inspected; location of the object (address); composition of the commission; general characteristics of the object; date and time of the emergency; approximate description of the cause of the damage; description of the detected damage; conclusion of the commission; appendices to the act (photo and video materials); signatures of the commission members; signature of the head and seal of the enterprise.

Additional documents on the caused damage, which are drawn up at the enterprise, should include inventory materials: descriptions, comparison data, explanatory notes, photos and video materials of the caused damage, minutes of the inventory commission meetings, orders of the manager, acts on the write-off of fixed assets or inventories, etc.

After drawing up internal documents on destroyed, damaged, or stolen property, the commission must ensure that additional documentary evidence of the aggressor's attack on the enterprise's assets is obtained from the state institutions. It is recommended that such documents include documents drawn up by specialists from the regional department of the State Emergency Service of Ukraine, namely: a fire report, a report on the completion of work to clear (demine) the area of explosive objects, and others.

Separately for each force majeure event of armed aggression that led to the destruction of the enterprise's assets, it is recommended to obtain a certificate from the Chamber of Commerce and Industry of Ukraine.

It is also recommended to obtain all existing certificates of damage to the enterprise's facilities from local government executive bodies and regional competent state authorities responsible for maintaining law and order and preventing violations of the law.

Official correspondence with state authorities regarding the damage caused to the enterprise by the armed aggression also plays an important role.

All original documents recording the damage caused to the affected enterprise and the circumstances of the armed aggression must be kept in its archives until full compensation is paid to the enterprise itself or its owner.

*Recommendation "On accounting accounts for recording losses from the armed aggression".* After documenting the losses, destruction, or damage to the enterprise's property as a result of armed aggression, the manager must decide to write off the specified assets as expenses for the reporting period. The reason for the write-off is non-compliance with the criteria for recognizing an asset. Such a write-off must comply with the requirements of national accounting regulations (standards), methodological recommendations, and other regulatory acts governing accounting in Ukraine. Information about losses from destroyed assets of the enterprise must be ultimately reflected in financial and tax reporting.

However, information about the enterprise's assets that have been written off due to the armed aggression should be reflected in off-balance sheet account 07 "Written-off assets." To this end, it is advisable to create an additional subaccount 073 "Losses from armed aggression" in the enterprise's chart of accounts. The debit side of the specified subaccount should reflect the losses incurred as a result of the loss, destruction, or damage of the enterprise's property in connection with the armed aggression, simultaneously with the writing off of the amount of assets to the enterprise's expenses. The credit of subaccount 073 "Losses from armed aggression" reflects a decrease in the amount of losses after compensation by the guilty party or restoration of the lost asset (found stolen property, restored safe access to the asset in occupied or frontline territories, etc.). Analytical accounting in subaccount 073 "Losses from armed aggression" should be kept in terms of destroyed, lost, or damaged property.

The use of subaccount 073 "Losses from armed aggression" will allow to accumulate information about losses incurred by the enterprise from armed aggression, which satisfies the informational needs of management, control, analysis, and reporting.

*Recommendation "On the reflection of losses incurred as a result of armed aggression in the financial statements of enterprises".* Information on losses incurred is reflected in financial reports in accordance with the requirements of national accounting regulations (standards), methodological recommendations and other regulatory acts of Ukraine. The main reporting forms containing information on the impact armed aggression on the financial condition and performance of an enterprise are the balance sheet and the income statement, namely: the balance sheet reflects a decrease in assets due to their destruction or loss of control over them; the income statement shows the costs of asset disposals. Information on losses from the armed aggression is summarized together with other data on the financial and economic activities of the enterprise as of the reporting date.

Detailed information on losses incurred by the enterprise as a result of the loss, destruction, or damage of its property in connection with the armed aggression, which is included in the financial statements, should be disclosed in the notes to the financial statements. In the notes, it is recommended to provide information on assets that have been destroyed, damaged, stolen, or are located in occupied territories. Also, these assets should be clearly divided into those that are known and have been finally confirmed, and those that require additional confirmation. It is recommended to pay special attention to information about the circumstances that led to losses for the enterprise.

*Recommendation "On the assessment (determination of the amount) of actual damages".* The assessment of losses is carried out in order to determine the losses caused by the armed aggression within the framework of criminal proceedings in accordance with Ukrainian legislation; for the purposes of filing claims for compensation; for the purposes of filing lawsuits in courts, including international courts, as well as for the purposes of filing a lawsuit by the state of Ukraine in international courts.

The amount of actual losses as a result of damage to the enterprise's property by the aggressor is assumed to be equal to the amount of actual losses as a result of the destruction of such property. It is recommended that the actual incurred losses have to be calculated at replacement cost, which represents the amount of expenditure required to reproduce exactly the same property (in terms of location, purpose, size, identical functions, materials, architectural design, properties, quality, etc.).

The determination of the amount of actual losses due to damage, loss, or destruction of the enterprise's property must be carried out with the following features:

1. The assessment (determination of the amount) of actual losses due to the loss, damage, or destruction of immovable property is calculated as the difference between the value of such property before and after the damage was caused to it. The value of immovable property before the damage was caused has to be taken at the level of market value or the residual replacement value of similar or comparable property before the start of the armed aggression.
2. Assessment (determination of the amount) of actual losses due to damage, loss, or destruction of movable property (machinery and equipment) involves the determination of the costs, updated as of the date of assessment, necessary to replace such property that is unsuitable for further use as objects as a whole, taking into account the condition of the property on the date of damage, taking into account its age, technical condition, and remaining useful life.
3. Assessment (determination of the amount) of actual losses resulting from damage, loss, or destruction of vehicles involves the determination of the costs, which are relevant as of the date of assessment, necessary to repair or replace components of such property that are unsuitable for further use, to the condition that the object had on the date of damage, taking into account its age.

4. Assessment (determination of the amount) of real losses due to damage, loss or destruction of inventories and biological assets involves determining the costs necessary to replace such property, updated as of the date of assessment (Ministry of Economy of Ukraine, State Property Fund of Ukraine, 2022).

To calculate the amount of damages incurred, it is advisable to engage an independent appraiser who will prepare a report on the assessment of damages incurred by the enterprise.

*Recommendation "On control of losses incurred by an enterprise due to the armed aggression".* The main purpose of this control is to confirm the completeness, reliability and proper documentation of information on the enterprise's losses. Such control is intended to prevent improper collection, documentation or storage of materials that may lead to the loss of important information about the circumstances of the losses incurred. Control measures should additionally verify the accuracy of information in the enterprise's documents on the loss, destruction or damage to its property in connection with the armed aggression, which can be used during forensic examinations and filing of lawsuits to the courts.

In order to carry out control measures with real losses to the enterprise, it is advisable to involve competent representatives of local self-government bodies, state bodies responsible for maintaining law and order and preventing offences, as well as independent auditors.

According to the decision of the local self-government body, and in case of its absence - the order of the head of the military administration of the settlement, a commission is created that is authorized to control the facts of damage to the property of the enterprise.

In accordance with the results of the control inspection of the scene, the said representative draws up his own report of the commission inspection of the damaged facility as a result of the armed aggression. The act is drawn up in the mandatory presence of a representative of the affected enterprise. The act shall contain information on the general characteristics of the facility (name, location, owner, year of commissioning, total area, number of floors, description of structural elements and engineering systems) and the characteristics of the damage to the facility, namely: date of damage to the facility, probable cause of damage, approximate volume of damage to the facility. When a victimized enterprise files a request, the competent state authorities responsible for maintaining law and order and preventing violations of the law visit the site of the military emergency, conduct an actual inspection of the damage caused, and record the losses in their documents. An authorized representative of the affected enterprise submits a statement of criminal offense based on the damage caused. The statement is accompanied by a package of supporting documents, namely: the enterprise's founding documents, extracts from the state register of real rights to immovable property regarding ownership of the damaged objects, internal acts of inspection of damaged (destroyed) or missing property of the enterprise as a result of armed aggression, reports on the assessment of losses, inventory materials, explanatory notes, photo and video materials, etc. Control of these events by law enforcement agencies is mandatory. Criminal proceedings are initiated on the basis of the collected materials.

A special place in controlling the losses of the enterprise from the armed aggression belongs to independent auditing. The involvement of an external audit allows verifying the accuracy of accounting documents and financial reporting indicators on the losses of the enterprise and to obtain an independent opinion from the auditor on their compliance in all material respects with the requirements of national accounting regulations (standards) and other regulatory and legal acts of Ukraine. The auditor's conclusion, set out in the audit report, is always based on the results of the audit and confirmed by audit evidence. The auditor's report on the losses incurred by the enterprise will allow for additional expert and impartial confirmation of the accuracy and legality of the enterprise's documents on the actual incurred losses and that they were caused by the armed aggression.

If necessary, the auditor may additionally provide recommendations on ensuring a high level of reliability and accuracy of data collection and establishing a process for documenting the facts of damage. The auditor's report will serve as additional documentary evidence for the enterprise in claims to national and international courts for compensation of damages. In wartime, audits can no longer be conducted using traditional methods, which has led to the introduction of remote auditing, which, despite its limitations, must be conducted in accordance with established international standards. The involvement of an independent audit to verify the enterprise's losses is not mandatory, but the use of audit services provides the enterprise's management with reasonable assurance that its loss documents are valid evidence that will allow it to defend its interests in court.

*Recommendation "On entering information about the losses of enterprises in the register of losses caused by the aggression against Ukraine".* Ukraine has created a Register of Damage, which is designed to record all admissible claims for compensation of damage, losses, or harm caused as a result of the Russian Federation's aggression in Ukraine or against Ukraine. The Register of Damages serves to document evidence and information relating to claims for compensation of

damages, losses or harm caused on or after February 24, 2022, within the internationally recognized borders of Ukraine. "The Registry receives and processes information relating to claims for compensation and proofs; categorizes, classifies, and systematizes such claims, assesses and determines the admissibility of claims for inclusion in the Registry, and registers admissible claims for future consideration and decision-making." In accordance, affected enterprises have the right, through their authorized representative, to submit applications for inclusion in the Register of Losses for Ukraine in the following categories: "C3.1 Damage, destruction, or loss of assets; C3.2 Loss of control over property in temporarily occupied territories; C3.3 Relocation (evacuation) of business; C3.4 Other economic losses" (Committee of Ministers of the Council of Europe, 2023).

The applications have to be submitted in the right format electronically through the Ukrainian mobile app "Diia" and its web portal, designed to provide government services in Ukraine. However, no form or specific rules for submission have been approved for the above categories of applications yet, but preparations are underway for their imminent launch. At the same time, enterprises must be prepared to attach a list of supporting evidence and related information to their applications.

The provisions of the organizational and methodological recommendations on accounting and control facilitate the preparation of evidence of damage to the enterprise caused by the armed aggression for proper legal qualification in the context of compensation for damages, war crimes, and liability. The structure of these organizational and administrative recommendations is adapted to the basic needs of criminal justice practitioners involved in the pre-trial investigation and judicial review of criminal proceedings for war crimes.

In order to fully apply the organizational and methodological recommendations on accounting and control of real losses of the enterprise caused by the armed aggression, it is advisable to formalize them in internal documents - the relevant regulation approved and enacted by the order of the head of the enterprise.

## DISCUSSION

The main results of the study are the proposal of a set of reactionary measures to adapt the accounting and control of the enterprise to the extreme circumstances of martial law in Ukraine and organizational and methodological recommendations for accounting and control of losses of the enterprise in connection with the armed aggression of the Russian Federation, for full recording of the circumstances of losses under martial law, taking into account the specifics of the requirements (evidence base) for the further use of such data in claims to the courts in the context of compensation for losses and responsibility for war crimes.

Common aspects of the obtained results are found in the scientific works of leading scholars: Brazhna (2023) presents the impact of negative factors and trends caused by Russian aggression on the business activity and financial condition of Ukrainian enterprises; Skotnyy et al. (2024) presented an approach to assess the most significant negative factors that have arisen as a result of the introduction of martial law on the decision-making system; Kotykova et al. (2024) revealed an estimate of the economic losses suffered by the Ukrainian livestock sector due to the war in 2022; Vasylevska-Smaglyuk et al. (2023) propose to rethink the functions of accounting and control due to the Russian-Ukrainian war; Tulchynska et al. (2024) highlight the interaction of financial management and accounting as the main factor in the effective construction of the financial strategy of enterprises under martial law; Domashenko et al. (2023) provide insights into the challenges and opportunities of digitalization in the context of martial law in Ukraine and consider digitalization as a means of promotion of economic recovery and growth of Ukrainian business; Zhuk et al. (2023) consider the prospects of the use of accounting to assess the losses of Ukrainian agricultural enterprises as a result of the war; Laux et al. (2024) study the interaction between optimal financial reporting rules and managers' incentives to gather additional information about firm performance; Kraus et al. (2024) justify Accounting as a moral mediator in processes of reflective equilibrium; Vollmer (2024) proves that the imaginaries of the sphere of the economic, the public, and the planet help accountants make sense of their surroundings and the world at large, help them coordinate and form alliances with other forms of expertise, and frame their understanding of what matters. The main difference between the results published in the scientific works of the mentioned authors and the results of the conducted research is the lack of relationships between the components of accounting and control with the strategy of compensation for losses of the enterprise through the courts.

It should be noted that the presented results of the study have certain limitations related to the functioning of accounting and control in the context of the armed aggression of the Russian Federation of those enterprises that were forced to evacuate from the temporarily occupied territories, are located in the frontline territories, and are periodically subject to missile and drone attacks - in general, it is not reasonable to extend them to enterprises located in relatively safe regions of Ukraine and do not have significant problems with accounting and control or direct losses from the armed aggression.

The limitation of the results of the study lies in the fact that the proposed set of measures to adapt the accounting and control of an enterprise to the extreme circumstances of martial law in Ukraine and organizational and methodological recommendations for accounting and control of losses of an enterprise should not be generalized to all enterprises of Ukraine or enterprises of other countries outside the context of armed aggression (war). The above specifics of the research result may have different aspects from the studies of other authors conducted outside the circumstances of armed aggression (war).

However, the obtained results of the study are a prepared draft of a reactionary solution to the potential challenges of extreme martial law circumstances for enterprise management.

## CONCLUSIONS

The study of accounting, control and legal qualification of losses of Ukrainian enterprises under martial law has allowed to make a number of theoretical generalizations and practical proposals in the field of accounting, control and law. The main results of this study are as follows:

1. The armed aggression of the Russian Federation has had a destructive influence on the national economy of Ukraine, resulting in significant losses, destruction or damage to its assets, human capital, logistics chains, infrastructure facilities, and suspension of business activity of a significant number of enterprises.
2. The total losses of the national economy of Ukraine from the armed aggression since the beginning of the full-scale invasion amounted to almost USD 170 billion, including the loss of assets of industry, services and construction enterprises - USD 14.4 billion.
3. The circumstances of martial law in Ukraine had a negative influence on the stability of the accounting and control of enterprises. The main problems of accounting and control of the enterprise during the war were: loss of control over assets; lack of staffing for accounting and control; destruction of accounting documents and inability to submit reports; loss of databases and accounting information systems; need for changes in accounting policies, etc. To solve these problems and adapt accounting and control to the aggressive environment of martial law, the enterprise's management is recommended to use the remote work format, outsourcing, electronic document management, cloud services, update the provisions of the accounting policy, guarantee safe working conditions, etc.
4. The legal qualification of losses incurred by an enterprise during the war indicates that the damage caused is an objective element of war crimes committed by the Russian Federation on the territory of Ukraine by intentional attack on all types of civilian objects. The Rome Statute defines war crimes against property as "widespread destruction and appropriation of property not caused by military necessity and committed unlawfully and wantonly; plundering of a city or town, even if it is taken by storm; intentionally directing attacks against civilian objects, i.e. objects that are not military objectives; intentionally committing an attack with the knowledge that such an attack will result in damage to civilian objects or widespread, long-term and serious damage to the environment." According to the substantive law criterion, these categories of war crimes belong to the category of crimes against property. The Rome Statute stipulates that the court shall establish principles relating to compensation to victims or their successors in interest, including restitution, compensation and rehabilitation. The CCU stipulates that a person, who has suffered damages as a result of a violation of his or her civil right is entitled to compensation. The CCU stipulates that violations of the laws and customs of war are punishable by imprisonment for a term of eight to twelve years.
5. Organizational and methodological recommendations for accounting and control of losses of the enterprise in connection with the armed aggression were formed, and they are represented by a set of organizational actions, documentary forms, methods, techniques, instructions, guidelines and other actions to fully record the circumstances of losses under martial law. The use of these recommendations at the enterprise is proposed in the form of an internal regulation, approved and put into effect by the decision of the head.

The practical application of these recommendations at Ukrainian enterprises will allow them to adapt their accounting and control to the extreme circumstances of martial law and comprehensively record real losses from the armed aggression of the Russian Federation, taking into account the specifics of the requirements (evidence base) for the further use of such data in claims to the courts in the context of compensation for damages and liability for war crimes.

The prospect of further research on the chosen topic is the creation of centralized electronic databases and digital archives on losses to enterprises caused by war crimes of the Russian Federation on the territory of Ukraine.

## ADDITIONAL INFORMATION

### AUTHOR CONTRIBUTIONS

All authors have contributed equally.

### FUNDING

The Authors received no funding for this research.

### CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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## ОБЛІК, КОНТРОЛЬ І ПРАВОВА КВАЛІФІКАЦІЯ ЗБИТКІВ ПІДПРИЄМСТВ УКРАЇНИ В УМОВАХ ВОЄННОГО СТАНУ

Стаття присвячена дослідженню впливу обставин збройної агресії російської федерації на облік і контроль збитків підприємств України та розробці організаційно-методичних рекомендацій з їх адаптації до вимог правових процедур відшкодування в умовах воєнного стану.

Проведено аналіз впливу збройної агресії російської федерації на втрати активів, людського капіталу, логістичних ланцюгів, об'єктів інфраструктури, ділової активності значної частини підприємств економіки України. Наведено оцінку загальних збитків підприємств національної економіки.

Розкрито правові положення про збитки підприємства під час війни, їх відшкодування, воєнні злочини та відповідальність.

Визначено негативний вплив обставин воєнного стану в Україні на стабільність функціонування бухгалтерського обліку й контролю підприємств.

Головним результатом проведеного дослідження стала розробка організаційно-методичних рекомендацій з обліку й контролю збитків підприємства у зв'язку зі збройною агресією російської федерації, які представлені сукупністю організаційних дій, документальних форм, методів, прийомів, інструкцій, вказівок та інших дій для повної фіксації обставин збитків в умовах воєнного стану. Рекомендації призначені для повної фіксації обставин збитків в умовах воєнного стану з урахуванням специфіки вимог (доказової бази) подальшого використання таких даних у позовах до судових інстанцій у контексті відшкодування збитків і відповідальності за воєнні злочини.

Обмеження результатів дослідження визначаються контекстом збройної агресії (війни).

**Ключові слова:** збитки, збройна агресія, воєнний стан, облік, контроль

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