

**ACCOUNTING UNDER MARTIAL LAW CONDITIONS
(БУХГАЛТЕРСЬКИЙ ОБЛІК В УМОВАХ ВОЄННОГО СТАНУ)**

Бардовська Д.С. – здобувач вищої освіти групи БЗ/1

Науковий керівник: Ракова А.Ю., викладач кафедри іноземних мов

У статті проаналізовано вплив правового режиму воєнного стану на облікові процедури підприємств. Систематизовано ключові напрямки нововведень, пов'язаних з бухгалтерською діяльністю. Досліджено ключові зміни та нововведення, пов'язаних з бухгалтерським обліком, включаючи зміни до порядку реєстрації податкових накладних в Єдиному реєстрі та порядку складання розрахунків коригування до податкових накладних.

Ключові слова: *бухгалтерський облік, податкові пільги, воєнний стан, фінансова звітність.*

The article analyses the impact of the legal regime of martial law on the accounting procedures of enterprises. The key areas of innovations related to accounting activities are systematised. The key changes and innovations related to accounting, including changes to the procedure for registering tax invoices in the Unified Register and the procedure for making adjustments to tax invoices, are investigated.

Key words: *accounting, tax benefits, martial law, financial statements.*

One of the main problems that arise under martial law is the instability of the economic environment. Changes in production, increased defence spending and resource allocation can lead to significant changes in accounting. Accountants should be prepared to adapt quickly to new conditions and change accounting methods as needed. One of the most important aspects of martial law accounting is ensuring compliance with legal regulations and requirements. In such extraordinary circumstances, special rules and regulations may be introduced to govern accounting, taxation and other financial aspects. Accountants should be focused on continuous improvement of their knowledge and skills to perform their duties in accordance with changing requirements [1].

The introduction of martial law may significantly affect the financial statements of companies and organisations due to a number of accounting changes. For example, there will be an exemption from filing income tax returns for 2022, from accrual and payment of a single social contribution for March-April 2022, and an extension of the deadline for filing VAT returns. It also introduces the possibility of electronic accounting, the option to disclose financial statements and exemption from penalties for late submission of reports [2].

Since the introduction of martial law in Ukraine, a number of regulations have been adopted to facilitate taxation and improve tax accounting. Some of these regulations include the Resolution of the Cabinet of Ministers of Ukraine "Certain Issues of Zero Rate Value Added Tax during the Period of Martial Law" No. 178 dated 2 March 2022, as well as clarifications of the State Tax Service of Ukraine regarding the payment of taxes during martial law and the consideration of Russian military aggression. Additionally, other clarifications of the State Tax Service of Ukraine relate to taxation during martial law in various aspects, such as value added tax, land tax, environmental tax, as well as procedures for state control and monitoring in the field of pricing [3]. In addition, there are explanations aimed at taxpayers who intend to choose the simplified taxation system during the period of martial law and the state of emergency.

In terms of additional innovations, significant changes were made to the system of calculating salaries and related payments during martial law. In particular, the penalty for late payment of the unified social tax was cancelled and all penalties during this period were cancelled. Changes have also been made to the procedure for granting leave, where the employer must grant unpaid leave at the initiative of the employee, and other types of leave are subject to the agreement of the parties. The accounting of humanitarian and charitable aid is an important aspect, and the Ministry of Finance of Ukraine reminded in a letter dated 27 April 2022 of the current Procedure for Accounting for Humanitarian Aid. According to this procedure, the received humanitarian aid is

accounted for by debiting the accounts of cash, goods, inventories and other property in correspondence with account 48 "Targeted financing and targeted receipts" [4].

In general, martial law accounting is a complex task that requires high qualifications, flexibility and the ability to adapt to changing conditions. It plays an important role in ensuring financial stability and control over resources

Thus, having analysed all of the above, it can be argued that martial law accounting presents complex challenges, but also opens up opportunities for the development and implementation of new methods and approaches. Accountants must have in-depth knowledge of accounting, finance and legal regulation, and be prepared to continuously learn and adapt to changing conditions.

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