

В таких звітах також розкривається інформація про інноваційну діяльність підприємства, ефективність її результатів, а також наводиться їх роль в забезпеченні сталого розвитку. В останні роки вченими досить часто використовується поняття «сталі інновації (sustainable innovations)», тобто ті інновації, які зменшують негативний вплив підприємства на навколишнє екологічне та соціальне середовище. Таким чином, сталі інновації вимірюються за допомогою економічних, соціальних та екологічних показників, одночасно забезпечуючи позитивний вплив на економічні, екологічні та соціальні аспекти діяльності підприємства.

Таким чином, розвиток економіки знань, що передбачає встановлення пріоритетності інноваційної діяльності та використання інтелектуального капіталу як основного джерела створення вартості, передбачає необхідність адаптації та удосконалення традиційної моделі бухгалтерського обліку для того, щоб не втратити своєї ролі як основного джерела інформації для прийняття рішень її користувачами. Лише такий шлях дозволить позбавитись вразливостей та недосконалостей системи обліку, основним наслідком яких є нездатність забезпечити реальну оцінку підприємств та надавати достовірну і релевантну інформацію про фактори створення вартості суб'єктам прийняття рішень.

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THE INFLUENCE OF MARTIAL LAW ON THE LABOR MARKET IN UKRAINE

The military conflict on the European continent has seriously affected the world economy, primarily the EU countries, leading to shocks for regional stability, trade and geopolitical order and new risks for GDP growth, inflation and monetary policy.

The growth rate in Europe decreased due to the increase in prices for natural gas and deteriorating supply dynamics. It is expected that the factors that largely determined the global growth in the past two decades, including increased labor

supply and rapid growth in the ratio of fixed capital to employment, will weaken significantly over the next decade, especially in emerging markets [1].

The recovery of the labor market in Ukraine slowed down after a series of large-scale Russian attacks on energy infrastructure. Labor supply and demand have decreased, and unemployment remains high. Instead, the employment of migrants increases as they adapt to life abroad

Salary is an extremely important element of labor relations between an employee and an employer, so any changes to it require special attention. The war affected all possible spheres of life in Ukraine, including labor relations, which underwent corresponding changes. Employers were faced with the need to transfer work processes and employees to relatively safe regions of the country, and were forced to look for ways to minimize costs, in particular for labor costs.

Labor compensation is regulated legislatively by the Code of Labor Laws of Ukraine, the Law of Ukraine "On Labor Compensation" [2], and now, in order to update labor legislation, the Verkhovna Rada on 15.03.2022 adopted the Law "On the Organization of Labor Relations in Martial Law" [3], which has a temporary effect and shall cease to be effective upon the termination or abolition of martial law. This law defines the specifics of the labor relations of employees of enterprises, institutions, organizations, regardless of the forms of ownership, type of activity and industry affiliation, as well as persons who work under an employment contract with natural persons, for the period of martial law.

Between 2023 and 2025, domestic employment will grow slowly due to labor market disparities that have deepened due to the effects of the war. Real wages will recover at a moderate pace due to high inflation and lower than pre-war productivity.

The recovery of the labor market and its gradual adaptation to wartime conditions continued confidently from May to September 2022. Thanks to the revival of economic activity and the liberation of territories, the demand for labor increased, although this was partly explained by seasonality (Figure 1).

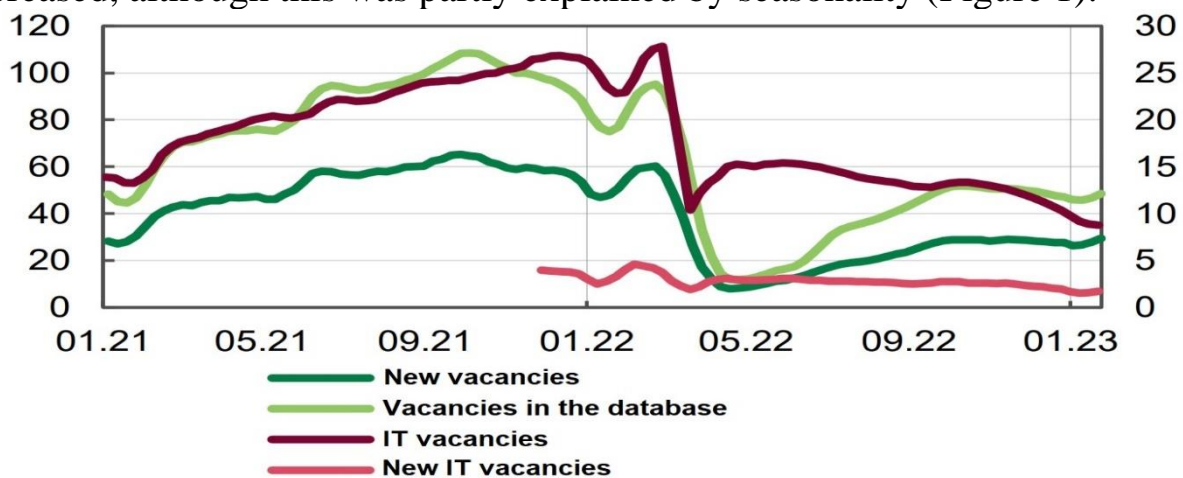


Fig. 1. Labor supply and demand, four-week rolling

Source:[4]

However, the number of job seekers far outnumbers the number vacancies, so the unemployment rate remains high. The average unemployment rate for 2022 is estimated at 25–26%, which corresponds to the total number of unemployed people of 3.2 million.

The labor market will remain weak for a long time, but it will gradually recover thanks to the adaptation of the population and business to wartime conditions. Unemployment will begin to decrease this year. The process of restoring jobs to pre-war levels will take a long time due to significant damage to production facilities, logistics routes, and weak domestic demand.

Taking into account the high inflation, the real incomes of the population decreased throughout 2022, primarily salaries in the private sector, as well as pensions. The financial condition of migrants is worse: the main problems both abroad and inside Ukraine remain a lack of funds, difficulties in finding housing and work.

As a conclusion, it is worth saying that the loss and damage of production assets and infrastructure, the interruption of supply chains of trade networks have weakened the potential of the labor market, leading to the loss of employment opportunities for the majority of Ukrainians.

The demand for labor decreased dramatically due to the impossibility working in war zones, reduced demand for goods and services, logistical problems and an uncertain future.

It is currently still very difficult to estimate the exact scale of losses in the employment sector due to limited data and extremely uncertain, changing circumstances, the duration of hostilities, as well as the return of Ukrainian migrants, which affect the situation in Ukraine.

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