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ANALYSIS OF WAYS TO SOLVE THE PROBLEMS OF ACCOUNTING
AND VALUATION OF FIXED ASSETS IN UKRAINE DURING THE
WAR AND IN THE POST-WAR PERIOD

The war in Ukraine has created significant challenges in accounting and valuing fixed assets, crucial for businesses and economic recovery. These problems include the destruction and damage of assets, legal uncertainties, depreciation complexities, inflation, and shortages of skilled professionals. Solving these issues during the war and the post-war period is essential for stabilizing the economy and facilitating recovery. To address asset destruction due to military actions, standardized protocols for damage assessment should be adopted. A National War Damages Register can help document and assess the extent of losses, which will also be needed for determination of the amount of the future reparations from the aggressor. Currently, after more than two years of full-scale war, the International Register of Damages from Russian aggression has been created in 2024, to which only slightly more than 10,000 applications from the affected parties have been submitted so far, although their expected number is from 6 to 10 million. The National War Damages Register has not yet been created. Insurance policies for wartime risks and government-backed compensation mechanisms are vital for mitigating losses. Temporary legal frameworks should be established to guide businesses on asset write-offs, depreciation, and taxation during the war. Flexible tax policies, such as deferred payments for affected businesses, can ease the financial burden. Post-war legal reforms will also be necessary to address these challenges retrospectively. Clear guidelines must be introduced to account for war-damaged assets, allowing businesses to apply impairment testing and accurately report the value of damaged or destroyed assets. Businesses should also have the option to suspend depreciation for idle assets to avoid overstating expenses. Asset relocations due to war should be documented through digital asset management systems to track and account for moved assets. Government subsidies and financial assistance can help businesses manage relocation costs, ensuring minimal financial disruptions. Assets seized by occupying forces should be recorded as losses in financial statements. International legal mechanisms should be pursued to seek compensation, and accounting standards should allow for recognition of losses due to expropriation. To combat the effects of inflation, inflation-adjusted accounting should be implemented, allowing businesses to maintain accurate valuations. Regular revaluations based on current market conditions will help businesses manage inflationary impacts on their asset values. The war has led to a shortage of accountants and auditors. Temporary support from international accounting organizations and remote auditing solutions can help bridge this gap. Additionally, training programs should be developed to increase the supply of qualified financial professionals for the post-war recovery period. Addressing these challenges is crucial for business continuity, transparency, and economic recovery in Ukraine. Implementing government-led initiatives, leveraging international support, and updating legal frameworks will ensure that businesses can manage their fixed assets effectively during and after the war. These solutions are essential for long-term recovery, helping Ukraine rebuild its economy and infrastructure.

Keywords: accounting of fixed assets, valuation of fixed assets, analysis of problems, ways to solve the problems of accounting of fixed assets, war and post-war period, flexible accounting standards, government compensation, government incentives.

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**АНАЛІЗ ШЛЯХІВ ВИРІШЕННЯ ПРОБЛЕМ ОБЛІКУ ТА ОЦІНКИ
ОСНОВНИХ ЗАСОБІВ В УКРАЇНІ ПІД ЧАС ВІЙНИ
ТА У ПІСЛЯВОЄННИЙ ПЕРІОД**

Війна в Україні створила значні проблеми в обліку та оцінці основних засобів, що є критично важливими для бізнесу та економічного відновлення. Ці проблеми включають знищення та пошкодження активів, правову невизначеність, складність амортизації, інфляцію та брак кваліфікованих фахівців. Вирішення цих проблем у воєнний та післявоєнний період є важливим для стабілізації економіки та сприяння відновленню. Для вирішення проблеми знищення активів унаслідок військових дій слід прийняти стандартизовані протоколи оцінки збитків. Національний Реєстр Збитків від війни може допомогти задокументувати та оцінити розмір збитків, що також знадобиться для визначення розміру майбутніх репарацій від агресора. Наразі, після більш ніж двох років повномасштабної війни, у 2024 році створено Міжнародний Реєстр Збитків від російської агресії, до якого поки що подано лише трохи більше 10 тис. заяв від постраждалих сторін, хоча очікувана їх кількість – від 6 до 10 мільйонів. Національний Реєстр Збитків поки що не створений. Страхування ризиків військового часу та державні механізми компенсації є життєво важливими для зменшення збитків. Необхідно створити тимчасові правові рамки, які скеровували бізнес в питаннях списання активів, амортизації та оподаткування під час війни. Гнучка податкова політика, наприклад відстрочка платежів для постраждалих підприємств, може полегшити фінансовий тягар. Післявоєнні правові реформи також будуть необхідні для ретроспективного вирішення цих проблем. Слід запровадити чіткі вказівки щодо обліку пошкоджених війною активів, що дозволить підприємствам застосовувати тестування на знецінення та точно звітувати про вартість пошкоджених або знищених активів. Підприємства також повинні мати можливість призупинити амортизацію незадіяних активів, щоб уникнути завищення витрат. Переміщення основних засобів через війну має бути задокументовано за допомогою цифрових систем управління активами для відстеження та обліку таких активів. Державні субсидії та фінансова допомога можуть допомогти підприємствам з витратами на переїзд, забезпечуючи мінімізацію пов'язаних з цим фінансових проблем. Активи, захоплені окупаційними військами, повинні реєструватися як збитки у фінансовій звітності. Необхідно використовувати міжнародні правові механізми для отримання компенсації, а стандарти бухгалтерського обліку повинні дозволяти визнання збитків через експропріацію. Для боротьби з наслідками інфляції слід запровадити облік з поправкою на інфляцію, що дозволить підприємствам підтримувати точні оцінки. Регулярна переоцінка на основі поточних ринкових умов допоможе підприємствам впоратися з впливом інфляції на вартість їхніх активів. Війна призвела до дефіциту кваліфікованих бухгалтерів і аудиторів. Тимчасова підтримка від міжнародних бухгалтерських організацій і рішення для дистанційного аудиту можуть допомогти подолати цю прогалину. Крім того, необхідно розробити навчальні програми для збільшення кількості кваліфікованих фінансових спеціалістів у післявоєнний період відновлення. Вирішення цих проблем має надзвичайно важливе значення для безперервності бізнесу, прозорості та економічного відновлення України. Реалізація урядових ініціатив, залучення міжнародної підтримки та оновлення законодавчої бази забезпечать підприємствам можливість ефективного управління своїми основними активами під час і після війни. Ці рішення необхідні для довгострокового відновлення, допомагаючи Україні у відбудові економіки та інфраструктури.

Ключові слова: облік основних засобів, оцінка основних засобів, аналіз проблем, шляхи вирішення проблем обліку основних засобів, воєнний та післявоєнний період, гнучкі стандарти обліку, державна компенсація, державне стимулювання.

Problem statement. Ukraine's ongoing war has severely disrupted various economic and financial activities, and one of the most pressing issues for Ukrainian businesses and the economy as a whole is the accounting and valuation of fixed assets during and after the war. Fixed assets – such as buildings, machinery, land, and infrastructure – form the backbone of any enterprise. The challenges associated with these assets due to the ongoing conflict include damage, destruction, or loss of fixed assets; legal and regulatory uncertainty; depreciation complexities; asset relocation; asset seizures or expropriations by occupying forces; inflation's effect on asset valuation; and shortages of skilled professionals like accountants and auditors. This article will explore the primary challenges related to accounting and valuation of fixed assets in Ukraine during the war and post-war period and propose solutions to address these issues.

Analysis of the latest publications. Obviously, the new challenges in accounting and valuation of fixed assets, which the Russian invasion presented to accountants, did not go unnoticed by scientists and practicing economists. These questions were analyzed by the researchers like G. Pchelynska [1], A. Luuk [2], N. Adamovych [3], A. Lyashenko [9], I. Litvinchuk [10], and the authors of this article [6].

However, while the specific applied tasks, such as, for example, the methods of accounting and valuation of fixed assets damaged and destroyed by the war, are gradually explored and solved, more global approaches to solving the problems of accounting for fixed assets during and after the war are often overlooked by researchers and specialists.

Therefore, the objective of this article is to define the general approaches to solving the current problems faced by accountants, auditors, and other specialists in the context of accounting and valuation of fixed assets in Ukraine with the beginning of a full-scale Russian invasion, as well as those challenges that they will face after the Ukrainian victory.

Presentation of the main research results. In the previous article, we considered the main problems of accounting and valuation of fixed assets in Ukraine during the war. These included damage, destruction and loss of fixed assets due to military actions, legal and regulatory uncertainty during the war and the lack of clear guidelines for war-damaged assets, various problems with depreciation of assets and their relocation to safer regions of the country, seizure, "expropriation" and theft of fixed assets of enterprises by occupying forces, challenges related to the unstable exchange rate of the hryvnia and the impact of inflation, as well as a shortage of qualified personnel in the field of accounting, analysis and auditing of fixed assets. Next, we will once again briefly formulate these problems and describe the proposed ways of solving them both during the war and after its end.

The damage, destruction, and loss of assets due to military actions is the main problem today because it affects hundreds of thousands if not millions of fixed assets objects. The ongoing military actions have led to extensive damage or complete destruction of fixed assets, especially in heavily impacted regions [1]. This creates a significant challenge for businesses attempting to maintain accurate accounting records, and it disrupts financial reporting by obscuring the true value of assets [2].

There are several approaches to solving these problems. First, Ukraine's government should implement a comprehensive asset damage assessment program [3]. By

working in collaboration with international organizations like the United Nations or the World Bank, businesses could benefit from uniform protocols for assessing asset damage. This could be done via physical inspections, satellite imagery, or drone-based assessments, ensuring accurate valuation.

Second, businesses should be encouraged to insure their fixed assets against wartime risks. Moreover, the government should provide a framework for compensating companies for losses, particularly for essential industries critical to the post-war economy. Effective and timely insurance payouts could prevent companies from going bankrupt due to asset destruction.

What is maybe even more important, a centralized national register to document war-damaged assets would serve as a basis for compensation claims and recovery planning. This database could serve as a critical tool for ensuring transparency and planning future reconstruction efforts. Created with the help of the European Union only in 2024, the International Register of Damages from Russian war in Ukraine [4], headquartered in The Hague (Netherlands), has so far received only slightly more than 10,000 claims from victims of Russian aggression, while the expected total number of such claims should be between 6 and 10 million [5]. That is, in fact, after almost three years of war, the creation of such a register has only just begun, although it should serve as the basis for calculating reparations, both during the war, at the expense of frozen and confiscated Russian assets and income from their use, and after its end, in during negotiations with a possible future Russian government [6]. The National War Damages Register inside the country, which could cooperate with the International Register of Damages and accelerate its functioning, was never created.

The second category of challenges is connected with the legal and regulatory uncertainty during the war and lack of clear guidelines for war-damaged assets. The war has introduced significant legal and regulatory uncertainty, particularly regarding how businesses should account for destroyed or damaged assets, handle taxation, or apply depreciation. Many laws have been suspended, and there is a lack of clear guidance on how to handle wartime accounting issues.

To solve these problems, Ukrainian regulatory bodies, in collaboration with international accounting organizations like the International Accounting Standards Board (IASB), should issue temporary accounting guidelines. These rules should address the handling of asset write-offs, depreciation suspension, and taxation of war-affected businesses. This framework should provide clarity and consistency in how wartime assets are treated in financial statements. Ukrainian enterprises have such guidelines from the government [7] and later from the tax authorities [8], but they are not clear at all and IASB or any other similar organizations were not involved in their development.

The government should also implement flexible tax policies for war-affected businesses. This could include deferred tax payments, exemptions, or reductions for businesses whose fixed assets have been destroyed or whose operations have been severely curtailed by the war. Providing businesses with tax relief could ease their financial burden and help sustain operations during difficult times.

In the post-war period, Ukraine must update and modernize its legal framework surrounding accounting and asset valuation. This should include provisions that allow for retroactive adjustments to financial statements and tax filings for war-affected

periods, ensuring that businesses can fairly adjust their books once the situation stabilizes.

Another possible solution for the above-mentioned problems could be the impairment testing for war-damaged assets. Applying principles from International Financial Reporting Standards (IFRS), businesses should conduct impairment tests on damaged or destroyed assets. Impairment tests assess whether the book value of an asset exceeds its recoverable amount, which is the higher of the asset's fair value less disposal costs or its value in use. If so, an impairment loss should be recognized.

Regulators should also provide clear guidelines for suspending depreciation of assets that are no longer in use due to wartime conditions. This will prevent businesses from overstating depreciation expenses for assets that are not generating income or contributing to operations.

Clear accounting standards must be developed for when and how to write off assets that are completely destroyed. These write-offs should be based on historical cost or adjusted market value, allowing businesses to reflect their real losses on their balance sheets.

The third set of problems is associated with the depreciation issues in wartime conditions. Many businesses face uncertainty regarding how to handle depreciation for assets that are no longer in use due to war [9]. The continued depreciation of assets during periods of inactivity or reduced usage can distort financial statements. It is particularly problematic when assets are in war zones and cannot be accessed or used [10]. Depreciating idle assets can distort financial statements, leading to inaccurate portrayals of asset value and company performance.

Businesses should be allowed to adjust or suspend depreciation on fixed assets that are no longer operational due to war [11]. For example, the Ministry of Finance could issue guidelines allowing companies to pause depreciation for assets that are idle or unusable. Alternatively, companies can be permitted to apply lower depreciation rates until normal operations resume [12].

In certain cases, businesses may need to change their depreciation methods to reflect wartime realities. For instance, switching from straight-line depreciation to accelerated depreciation may be appropriate for assets that are deteriorating more rapidly due to war-related factors. In cases of asset damage or destruction, impairment testing should take precedence over traditional depreciation.

Relocation of Fixed Assets and its accounting is the fourth big challenge for domestic enterprises. Many businesses have been forced to relocate fixed assets into safer regions of Ukraine, sometimes multiple times, to avoid damage or destruction. This creates logistical and accounting challenges in determining the value of relocated assets and the associated costs.

Standardized Relocation Accounting Practices and the clear guidelines are needed to account for the costs of asset relocation. These should include the costs of dismantling, transporting, and reassembling assets, as well as any impairment losses suffered during the relocation process.

The government, in collaboration with international organizations, could provide subsidies or financial assistance to businesses forced to relocate their assets. Such support would ease the financial burden on businesses and help preserve critical infrastructure in safer regions.

Implementing digital inventory and asset management systems would allow businesses to track their relocated assets more effectively. These systems could store information on the condition, location, and value of relocated assets, making future accounting and valuation easier.

Seizure and expropriation of fixed assets by occupying forces is the fifth serious category of problems for their accounting. In some regions, occupying forces have seized or expropriated business assets, creating immense uncertainty about the ownership and valuation of those assets. Obviously, in most cases, these objects of assets will be stolen by russians, damaged, or destroyed during the military actions.

This needs legal protections for seized assets. International organizations such as the United Nations and the International Court of Justice should be engaged to provide legal avenues for businesses to seek compensation for seized or expropriated assets. Legal protections should ensure that businesses retain ownership rights even in cases of expropriation.

Accounting standards should allow businesses to recognize expropriated assets as losses on their financial statements. This could involve applying asset write-off procedures or recognizing impairment losses, helping businesses reflect the true impact of expropriation on their financial condition.

The Ukrainian government should pursue compensation for businesses whose assets were expropriated by occupation forces. This could be facilitated through reparations, international aid, or compensation from international courts.

Inflation processes and substantial changes in exchange rates of hryvnia to the foreign currencies seriously influence the asset valuation, which creates another, sixth category of problems for the accounting of fixed assets. Inflation erodes the real value of assets, making it difficult to determine their true market value.

There may be several solutions to these problems. For instance, businesses should be allowed to adjust the value of their fixed assets based on inflation. This could be achieved by using inflation indices such as the Consumer Price Index (CPI) to regularly update the value of fixed assets in financial statements

Conducting more frequent asset revaluations will ensure that companies maintain an accurate representation of their asset values in an inflationary environment. Regular revaluation based on current market prices would help mitigate the impact of inflation on asset values.

Companies could also adopt financial instruments such as inflation-linked bonds to hedge against inflation's impact on asset values. These instruments would provide a buffer by linking asset values to inflation, ensuring that their purchasing power remains stable over time.

The last, seventh category of problems, which becomes more and more serious the longer war goes, is a severe shortage of human resources and experts in the areas of fixed assets accounting, analysis and audit. Many professionals, especially women, have left the country after the full-scale invasion, and this process slowly continues even today, as the third anniversary of the russian invasion approaches. This has made it difficult for businesses to maintain accurate financial records or perform complex asset valuations.

Ukraine could engage international accounting firms and organizations to provide temporary staff or remote support to businesses in need of skilled accountants

and auditors. Sometimes, it could be the same professionals, who left the country earlier. This would bridge the gap while our country rebuilds its human capital.

Utilizing technology, businesses can outsource their accounting and auditing needs to international firms or professionals working remotely. Cloud-based accounting software and audit tools will facilitate this, ensuring that businesses maintain compliance and accuracy despite local shortages.

The government should partner with educational institutions, especially universities, and international bodies to create accelerated training programs aimed at developing the next generation of accountants and auditors. This will help replenish the pool of experts needed for post-war economic recovery.

Conclusion. Solving the problems of accounting and valuation of fixed assets during the war and in the post-war period in Ukraine is crucial for stabilizing the economy, supporting businesses, and facilitating recovery. Accurate valuation and proper accounting are fundamental to providing transparency in financial reporting, which in turn supports decision-making, financing, and investment strategies. The damage or destruction of fixed assets, coupled with legal and regulatory uncertainties, complicates accounting processes. Furthermore, the effects of inflation, asset relocations, and asset seizures add layers of complexity. Addressing these issues through targeted government interventions, temporary legal frameworks, and international support mechanisms will enable businesses to manage these challenges more effectively. In the post-war period, focused efforts on rebuilding accounting expertise, enhancing legal frameworks, and providing compensation for losses will ensure a sustainable recovery. Resolving these challenges is not just an accounting necessity but also a vital step toward rebuilding Ukraine's infrastructure and economy, fostering resilience, and enabling long-term growth in the face of adversity.

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