

*THE IMPORTANCE OF TRAINING
SPECIALISTS IN THE ORGANIZATION AND
MAINTENANCE OF MILITARY
ACCOUNTING AS A FACTOR OF ENSURING
ECONOMIC SECURITY OF THE
ENTERPRISES IN TERMS OF WAR*

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Abstract.

Improving the professional level of specialists in military accounting of enterprises, institutions and organizations will improve the effectiveness of mobilization training of domestic businesses in a full-scale war against the occupying forces of the Russian Federation, which will provide timely and qualitatively to recruit reservists and conscripts for military service in the period of announced mobilization and ensure the efficient use of labor resources to maintain the continuous production activities of economic entities. This will support the efficiency of enterprises, the level of their economic security and provide the Armed Forces of Ukraine with human mobilization resources, and the population of the state with resources and services necessary to ensure their livelihood. The purpose of the article is to substantiate the recommendations on the need to develop a professional standard for training specialists in the organization and maintenance of military records at domestic enterprises as an important condition for increasing the level of mobilization training and ensuring stable production during the war.

Keywords: *military accounting, military accounting specialists, economic security, standard, professional skills, business entity.*

JEL Classification: *M 12; M 40*

Introduction.

Економічна Economic security of enterprises depends on the ability to comprehensively counter all existing and possible threats to the external and internal environment [1].

According to the Law of Ukraine "On Military Duty and Military Service" [2] personal records of conscripts and reservists are entrusted to enterprises, institutions, organizations, regardless of subordination and ownership, which is organized and maintained in accordance with the Procedure for organization and keeping military records of conscripts [3].

High-quality organization and maintenance of personal records of all conscripts and reservists working at the enterprise will allow managers to ensure stable operation of enterprises, including economic security in the conditions of constant mobilization activities and military gatherings (trainings), which in turn will definitely help increase the defense capabilities of the state as a whole in the war with the Russian Federation for the preservation of sovereignty and integrity.

Given Ukraine's desire to build its statehood on democratic principles, on the basis of European integration processes enshrined in the Constitution of Ukraine [4] and strengthening transatlantic ties, there are some changes in the legislative field aimed at unification and approximation to standards of developed countries, including and on the functioning of the military registration system of the citizens of Ukraine. Dynamic rule-making activity in this direction requires constantly increasing and improving the level of competence of employees responsible for the organization and maintenance of military records of citizens of Ukraine.

Today in the national economy of Ukraine there is a need to improve the skills of public and private sector workers responsible for mobilization training in the part related to the organization and maintenance of military records of Ukrainian citizens.

At the same time, the national system of training (advanced training) of these employees is practically non-functioning, namely it is not organized and funded at the state, sectoral and regional levels. In turn, some enterprises of the state and non-state sector of the economy plan and carry out initial training of military accounting specialists at their own expense.

The training of these specialists is carried out either independently or on a contractual basis with enterprises, institutions and organizations that work on different approaches, number of hours, topics, methods, etc. At the

same time, a single standard for the training of these specialists has not yet been developed.

That is, this problem should be solved first of all by standardization of training of specialists in military registration of citizens of Ukraine, which in the future will become the basis for the construction and operation of the system of advanced training of these specialists.

1. Literature review.

A review of scientific works of domestic and foreign scientists shows that in the general sense A. I. Zakharov [5] studied the influence of internal environmental factors on the system of economic security of the enterprise, but it should be emphasized that the system of economic security of the enterprise is significantly influenced by external factors. Therefore, this impact must be considered comprehensively, taking into account both internal and external factors. Instead, V. V. Bilous [6] studied the peculiarities of military registration of conscripts in the context of armed aggression against Ukraine, considering the professional competence of specialists in military registration of citizens of Ukraine. It is worth noting the study of V. M. Bratkovsky [7], who considered the problematic issues of legal regulation of violations of the procedure of military registration of conscripts in the process of mobilization.

At the same time, the issues of developing standards for training and retraining of military accounting specialists were either not considered or were considered areas for further research.

Therefore, the unresolved part of the general problem of professional training of specialists in military registration of citizens of Ukraine is the issue of developing a professional standard for their training.

2. Research methodology, data and hypotheses.

The purpose of the article is to substantiate the recommendations for the development of a professional standard for training specialists in the organization and maintenance of military accounting at Ukrainian enterprises as an important condition for increasing the level of mobilization training and ensuring stable production activities during the war.

We used a number of general and special methods in the process of research. Methods of theoretical generalization using elements of analysis are used (to identify the impact of the level of mobilization training, which

includes military accounting of conscripts and reservists, to ensure stable operation and economic security of economic entities of Ukraine); method of synthesis and comparison (to determine the essence, content, theoretical approaches to solving the problem of standardization of training of military accounting specialists for domestic enterprises); method of systematization (to draw conclusions). The information base of the study was the legislation of Ukraine; reporting and analytical information of domestic organizations; scientific works of domestic authors, which highlight the need for military accounting as a factor in the economic security of Ukrainian enterprises; electronic resources presented on the Internet; results of own researches.

3. Section title defined by the author.

In modern conditions, the activities of domestic enterprises are directly and indirectly influenced by various external and internal factors. The influence of these factors must be taken into account when planning and ensuring the sustainable operation and development of enterprises. One of the factors of the external environment that has a devastating effect on both the national economy as a whole and the activities of each individual enterprise is the aggressive actions of the Russian Federation and its full-scale attack on independent and sovereign Ukraine (Fig. 1).

The presence and duration of the war by the racists on the territory of our country has a negative impact on macroeconomic, export-import indicators and gross domestic product of Ukraine [9].

This primarily applies to investment activities. Given the intensity of hostilities and their localization in areas of economic activity of enterprises, investors, especially foreign ones, stop investing in investment projects and begin to leave Ukraine. All this indirectly affects the fluctuations in average prices of various sectors of the national economy of Ukraine and corporate profits. In these conditions, the economic security systems of enterprises must timely influence, analyze, and assess all real threats to economic security and predict the emergence of new ones in order to adequately and comprehensively counter them.

In the context of a full-scale invasion of the Russian Armed Forces into Ukraine, one of the factors to be considered in the context of ensuring stable operation and economic security of enterprises is maintaining an appropriate level of mobilization training, which includes military registration of conscripts and reservists.

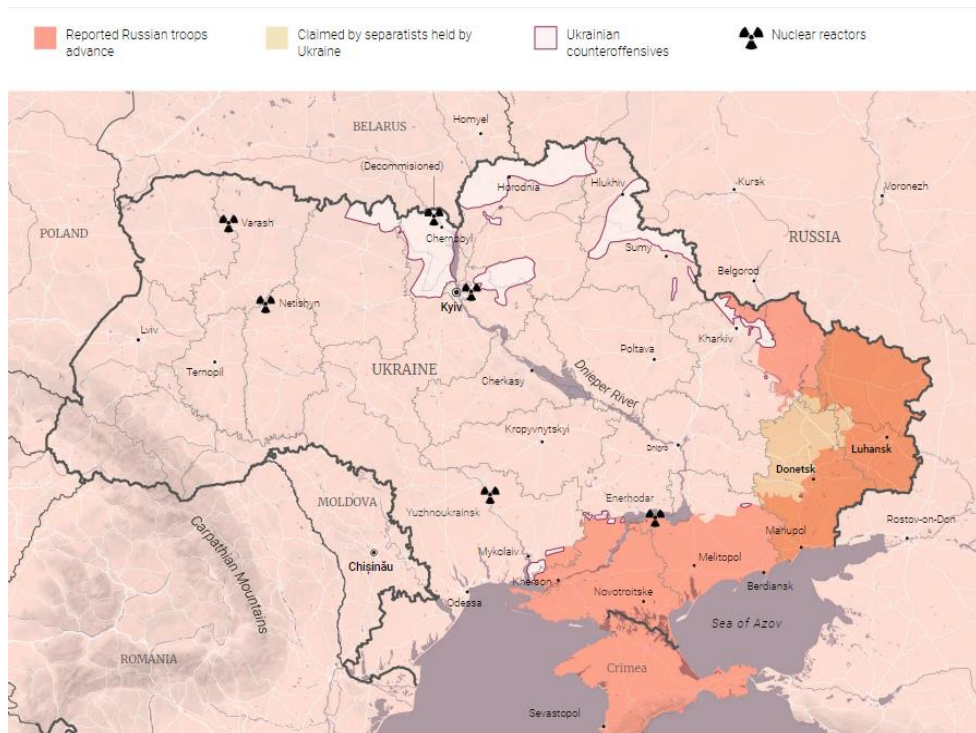


Figure 1. Russia's military offensive in Ukraine, the latest developments, from military movements (May 8, 2022)
Source: [8]

At the same time, the organization of effective military accounting at Ukrainian enterprises will provide an opportunity: first, local executive bodies and military authorities to have a full and objective idea of the real mobilization opportunities of enterprises, including the quantity and quality of human mobilization resources; second, business leaders will be able to analyze and evaluate the quantitative and qualitative parameters of labor resources that will remain in enterprises after mobilization and their ability to ensure economic security during the war, including sustainable production activities aimed at making profit and development.

The importance of the tasks solved by military accounting for the defense and national security of Ukraine, as well as to ensure stable

operation and economic security of enterprises during the introduction of martial law requires from all economic entities increased attention and appropriate attitude of the performance of the tasks of personal accounting Ukrainian citizens. First of all, this applies to local executive bodies, which in accordance with the Law of Ukraine "On Mobilization Training and Mobilization" [10] in cooperation with territorial centers of recruitment and social support ensure the mobilization of human and transport resources in relevant areas, and in cooperation with enterprises provide standardized provision of food and services to the population during martial law. Thus, in modern conditions, the problem of balancing the interests of business and the state to solve very complex problems to ensure the protection of sovereignty and territorial integrity of Ukraine and its economic security is possible only if the state and business interact through effective regulatory policy, including mobilization training.

According to the Constitution of Ukraine [4], the protection of the sovereignty and territorial integrity of Ukraine, ensuring its economic and information security are the most important functions of the state, the business of the entire Ukrainian people.

One of the conditions for the existence of an independent state is a combat-ready armed forces. The Armed Forces of Ukraine are provided with human resources due to the military reserve, which is formed mainly through the effective maintenance of military records in all elements of the military accounting system [3].

According to the Law of Ukraine "On Mobilization Training and Mobilization" [3], one of the components of the content of mobilization training of the state is the military registration of conscripts and reservists. The list of powers of central executive bodies and other state bodies includes the organization of advanced training of employees of mobilization units and employees on mobilization work.

The formation of professional competence of these employees should be carried out in the process of their training (advanced training) and practical implementation of tasks of military accounting.

Military accounting personnel are appointed to keep military records at enterprises [3]. According to the National Classification of Occupations [11], the name of the profession is defined - military accounting inspector code - 3439.

According to the Law of Ukraine "On Standardization" [12], standardization is an activity that consists in establishing provisions for general and repeated use of existing or potential tasks and aims to achieve the optimal degree of order in a particular area.

A standard is a normative document based on consensus, adopted by a recognized body, which establishes for general and repeated use rules, guidelines or characteristics of the activity or its results, and aims to achieve the optimal degree of order in a particular area [12].

In turn, in accordance with the Methodology for the development of professional standards [13], the professional standard is a duly approved requirements for the skills of employees, which serve as the basis for the formation of professional qualifications.

Professional standards should generally describe a regulated model of the performer's conduct, which, in addition to competencies, should also include requirements for its moral and ethical norms. In other words, the professional standard is a kind of "code of the profession", which should enshrine ethical and professional requirements for the behavior of the performer (specialist, professional) with the appropriate level of competence and professional qualifications [13].

According to the Methodology for the Development of Professional Standards [13], the professional standard should include the following structural elements: job functions, professional skills (by work action or group of work actions), general competencies, objects and means of work, requirements for knowledge, skills and so on.

Based on the tasks assigned to military accounting enterprises [3], it is worth proposing to define: directions to the program of training specialists in military accounting according to the professional standard in accordance with job functions and professional competencies listed in Table 1.

The organization of the educational process is important for the quality training of military accounting specialists, and a number of factors must be taken into account:

- availability of well-trained teachers who have not only deep theoretical knowledge, but also extensive experience in practical work on the organization of mobilization training;
- high-quality educational and methodological support of the educational process, which includes curricula, work programs of academic

disciplines, electronic lecture notes, presentations, textbooks, manuals and manuals, samples of documentation and more;

- availability of modern educational material and technical base, which allows to use in the educational process modern innovative technologies of distance education and control over their quality;

- an effective system of communication with enterprises and military authorities, which will promptly inform stakeholders about the training of military accounting specialists.

Table 1. The program of training specialists in military accounting according to the professional standard in accordance with labor functions and professional competencies

№	Labour functions	Professional competencies
1	Checking the availability of military registration documents of conscripts and reservists when hiring (training)	Knowledge of types of military accounting documents issued to, conscripts and reservists
2	Sending within seven days to the relevant territorial centers of recruitment and social support (hereinafter - TCC and SS) notices of changes in the credentials of conscripts hired (trained) or dismissed (educational institution)	Ability to fill in the notification of changes in the employee's credentials and timely send this notification to the relevant TCC and SS at the place of his military registration
3	Notification at the request of the TCC and SS of conscripts and reservists about their call to the relevant TCC and SS and ensuring their timely arrival	Ability to develop timely orders of the head to ensure notification of employees in accordance with the instructions of the TCC and SS on the call of employees and ensure its implementation
4	Organization of periodic verification of identity cards of conscripts and reservists with entries in military tickets (temporary certificates) and certificates of affiliation to conscription stations	Ability to organize the verification of identity cards of conscripts and reservists with entries in military tickets (temporary certificates) and certificates of affiliation to conscription stations with registration cards P2 and registration documents of the relevant TCC and SS
5	Within five days from the date of submission of the relevant documents, making changes to the identity cards of conscripts, conscripts and reservists regarding their marital status, place of residence (stay), education, place of work	Ability to make timely changes to the identity cards of employees, fill in and send to the TCC and SS notifications of changes in credentials

	and position and sending (if available) monthly by the 5th to the TCC and SS notification of changes in credentials	
6	Acceptance on receipt from conscripts and reservists of their military registration documents for submission to the TCC and SS for verification of credentials and registration of conscripts for the period of mobilization and wartime	Ability to collect, record and return military records of employees
7	Timely execution of documents for the reservation of conscripts for the enterprise for the period of mobilization and wartime	Ability to draw up documents for the reservation of conscripts for the enterprise for the period of mobilization and wartime
8	Constant control over the observance by conscripts and reservists of the established rules of military accounting and the conduct of appropriate outreach work	Knowledge of the Rules of military accounting of conscripts and reservists. Ability to monitor their implementation and outreach
9	Constantly informing TCCs and SS about citizens who violate the rules of military accounting in order to bring them to justice in accordance with the law	Ability to identify violators of military accounting rules and timely inform TCC and SS about employees who violate them
10	Maintaining and storing a log of the results of inspections of military records of conscripts and reservists and verification of their credentials with the data of the TCC and SS	Ability to maintain and store a log of the results of inspections of military records of conscripts and verification of their credentials with the data of the TCC and SS

Source: Author elaboration

Training and retraining of military accounting specialists is a task of the state level, the successful solution of which depends on the level of mobilization training, which is aimed at ensuring sustainable operation of domestic enterprises and their economic security during wartime.

Conclusion.

The research provided an opportunity to propose a solution to the problem of standardization of training of military accounting specialists for domestic enterprises, in particular, regarding the definition of their job functions and training based on professional competencies.

Given the complexity and importance of tasks to ensure the mobilization training of domestic enterprises, further areas of research on the general problem may be, first of all, the development of programs and

methods of training specialists in military accounting, as well as the organization and certification of this training. specialists in military accounting.

Raising the professional level of military accounting specialists will increase the effectiveness of mobilization training of domestic enterprises in the full-scale war of the Russian Federation against Ukraine, which will allow timely and high-quality conscription of conscripts during the current mobilization and ensure effective use of labor resources to maintain the continuous production activities of enterprises. This, in turn, will support the efficiency of enterprises, their level of economic security and provide the Armed Forces of Ukraine with human mobilization resources, and the population of the state with resources and services necessary to ensure their vital activity.

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