

The background features a low-angle shot of several modern skyscrapers with glass facades, reaching towards a clear blue sky. The image is overlaid with large, semi-transparent geometric shapes in shades of blue and white, creating a dynamic, architectural composition. The text is centered within a white, angular shape at the bottom of the frame.

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THE ROLE AND SPECIFIC FEATURES OF PROVIDING AUDIT SERVICES UNDER MARTIAL LAW

Serhii Rylieiev¹, Mykhailo Kozar²

¹Ph.D. on Economics, Associate Professor of the Department of Finance, Accounting and Taxation, Chernivtsi Institute of Trade and Economics of State University of Trade and Economics, Chernivtsi, Ukraine, ORCID: <https://orcid.org/0000-0002-2058-1004>

²Master's Student, Specialty "Finance, Banking, Insurance and Stock Market", Educational Program "Financial Monitoring and Tax Management", Chernivtsi Institute of Trade and Economics of State University of Trade and Economics, Chernivtsi, Ukraine

Abstract. Modern business conditions, characterized by a full-scale invasion of the Russian Federation troops into the territory of Ukraine, have made adjustments to all areas (types) of economic activity, including the provision of audit services. Today, mandatory and proactive audits are designed to increase the transparency of business operations and improve the investment attractiveness of domestic business entities for both domestic and foreign investors.

In addition, among the standard audit procedures, we note services for restoring accounting and tax accounting at enterprises that have suffered as a result of the war, determining the impact of hostilities on the environment, determining the amount of damage caused, etc.

In today's conditions, the provision of such services as: tax audit; environmental audit; technical and technological audit; analysis of financial reporting indicators in the system of assessing the investment attractiveness of enterprises; implementation of accounting procedures, formation and submission of reports (financial, tax, statistical, etc.) is becoming more relevant.

In particular, tax audit helps to identify facts of corruption, financial crimes, etc. Ensuring equality and fairness in tax payment becomes important in the conditions of martial law. Tax audit is designed to ensure stabilization and gradual development of the domestic economy.

Today, audit services for the restoration of accounting (financial statements, accounting registers and

records) are accompanied by a comprehensive analysis of the financial condition and efficiency of management. These services provide legal, accounting, tax and analytical supports for businesses that operate or have suspended operations in occupied, deoccupied territories or have suffered destruction (damage) as a result of military actions by an aggressor country.

Military operations are accompanied by a sharp increase in environmental problems and threats to nature and human health. In such conditions, environmental auditing plays an extremely important role in identifying and minimizing the negative impact of military operations on the natural environment. Environmental audits in martial law are a necessary tool for assessing the extent of environmental pollution, identifying harmful substances, and damaging ecosystems. Such audits are also important in establishing responsibility for environmental violations.

The classic audit of accounting and tax reporting in the context of the introduction of martial law not only did not lose its importance, but also strengthened its role in the system of preventing and deterring financial abuse (fraud), embezzlement of humanitarian aid, overestimation of expenses, etc.

The war and its consequences led to an increase in direct human (including personnel), financial, property, and territorial losses. In these conditions, the analysis of financial reporting indicators is an important tool for enterprises that directly intend to attract foreign investments, since it makes it possible to

diagnose their financial stability, solvency and creditworthiness, level of profitability (profitability) and business activity, etc. In addition, express analysis of financial statements allows investors to assess potential risks associated with the process of investing capital in conditions of military conflict. Enterprises that have undergone an audit, supported by an analysis of the financial condition and performance, have a better chance of attracting investments, including foreign ones.

Among the positives and conveniences for enterprises that use audit services is the maintenance of accounting and tax records, which in martial law conditions has its own characteristics and advantages.

Among the advantages, the following can be noted:

1. Expert knowledge. Audit firms are experts in accounting and tax accounting and perform everything in accordance with the law. Thus, enterprises that order accounting and tax accounting services from audit firms will not have any fines or other types of liability related to accounting.

2. Compliance with rules and regulations. Audit firms are subject to ethical and professional standards that ensure compliance with rules and regulations in the field of accounting and tax accounting. This is important in martial law, when there may be risks of corruption and unfair accounting.

3. Independence. Audit firms are required to act independently and objectively, which allows guaranteeing the reliability of financial reporting and correctness of calculations. This is especially important in wartime conditions, as there may be great financial and economic risks.

4. Efficiency and optimization. Audit firms usually have developed procedures and systems that help to perform accounting and tax accounting efficiently and optimally.

There are also other audit services that are particularly relevant in wartime conditions:

1) Auditing transport and logistics systems: In a military conflict, it is critical that transport and logistics systems are effective and functioning properly. Auditors can verify that these systems meet standards of safety, efficiency, and completeness.

2) Audit of financial statements of defence structures: In wartime, state structures and organizations engaged in defence have great responsibility and are subject to enhanced financial control. Auditors can verify the reliability, integrity and effectiveness of the financial statements of such organizations.

3) Audit of control systems: In a military confrontation, solving strategic and tactical tasks through controlled processes is extremely important. Auditors can assess the effectiveness, reliability and security of such systems.

4) Auditing contracts and procurement: During wartime, government agencies enter into many defence-related contracts and procurements. Auditors can verify whether procurement procedures are effective, whether agreements and contracts comply with the law, and whether there is any abuse or corruption.

5) Risk Management Audit: Martial law brings with it an increased level of risk for businesses and organizations. Auditors can assess risk management systems and provide recommendations for their improvement, identifying weaknesses and potential threats.

6) Humanitarian Aid Audit: Martial law conditions create a need for humanitarian aid and support. Auditors can verify the effectiveness and appropriateness of the use of funds, material and technical resources and other assistance directed to the relief of war victims.

7) Cybersecurity Audit: In times of war, digital systems and information security become vulnerable to hacker

threats and cyberattacks. Auditors can perform an audit of cybersecurity systems and provide recommendations for improving protection measures.

These audit services will help ensure financial transparency, control compliance with applicable legislation. They are aimed

at supporting stability and ensuring security during war. It is important to emphasize that audit services under martial law have their own characteristics and requirements related to confidentiality, security, and compliance with regulatory requirements, etc.

Keywords: audit; legislation; auditing services; financial reporting; martial low; related audit services; environmental audit