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FEATURES OF MANAGEMENT ACCOUNTING DURING MARTIAL LAW IN UKRAINE

Summary

The ongoing martial law in Ukraine has created significant challenges for businesses, requiring the adoption of flexible management accounting practices. These practices must support the continuation of business operations, maintain profitability, enable crisis management, and ensure the payment of fair wages to employees. This article aims to identify the positive and negative trends associated with the implementation of management accounting in Ukrainian enterprises. It examines the proposals of leading scholars on improving the implementation and use of management accounting by domestic enterprises. The experience of recent years in the development of management accounting and the methodological developments of many Ukrainian economists make it possible to form a clear system of management accounting with specific tools. Management of business activities of an economic entity requires accounting, control, and analytical support. It is this approach that enables the formation of relevant information that meets the demands of management personnel.

The study uses a systematic analysis to identify the main research categories and an abstract-logical method to draw theoretical generalizations and conclusions. The study highlights the need for Ukrainian enterprises to focus on a specific cohort of management decisions in order to take timely measures and achieve the desired effect of the decision during wartime.

The recommendations provided in the article can be used to organize and improve management accounting, as they distinguish between the advantages and disadvantages of such accounting for any economic entity in Ukraine. The proposed relevant solutions can serve as an algorithm for Ukrainian enterprises operating during wartime.

Development of a methodology of management accounting for Ukrainian enterprises depending on the type of economic activity - to improve the existing system of management accounting, which will improve the work of analysts, managers, and leaders at all levels of economic entities.

Keywords: management accounting, pricing, cost optimization, budgeting, management decisions, business reorientation, logistics optimization, selection of optimal solutions, information support, management reporting.

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