

Дослідники-економісти наголошують на існуванні потреби в удосконаленні обліку інноваційного капіталу з позиції макроекономічного управління, відмічаючи недостатність інформації про нього для прийняття важливих економічних рішень на рівні регіонів, держав і державних об'єднань.

Представники консалтингових компаній, професійні оцінювачі та аналітики, які є залученими ззовні по відношенню до системи обліку фахівцями, виходячи з різних потреб замовників (оцінка ринкової вартості підприємства, оцінка при придбанні підприємства, due diligence, послуги професійної оцінки, ринковий аналіз тощо) забезпечують підтвердження доцільності визнання, незалежну оцінку та аналіз інноваційного капіталу підприємства. Сам факт їх долучення до усунення недоліків або доповнення окремих обліково-аналітичних процедур підтверджує недосконалість чинної метрології бухгалтерського обліку витрат на дослідження та розробки, зокрема, особливо в частині їх визнання та оцінки як активу в бухгалтерському обліку, яка характеризується достатньо низьким рівнем релевантності для різних груп користувачів.

Таким чином, зростання інформаційних вимог до системи бухгалтерського обліку в умовах економіки знань щодо інноваційної діяльності підприємства зумовлює необхідність розробки нових теоретичних моделей і методологічних конструкцій, які дозволять розширити обліково-інформаційний простір. Використання концепції інноваційного капіталу як комплексного об'єкта обліку дозволяє розвинути теоретичні та методичні аспекти обліку та сформувати необхідні передумови для забезпечення користувачів прозорішою та релевантішою інформацією щодо інноваційних ініціатив та ефективності інноваційної діяльності підприємства.

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HUMAN RESOURCE INFLUENCE ON ENTERPREUNERSHIP DURING THE WAR IN UKRAINE

Abstract. The state of human recourse influence on enterpreunership during the war in Ukraine was scrutinized.

In modern conditions of globalization, the problem of demographic stability of any country in the world is extremely relevant. Demographic stability is negatively affected by excessive population growth and its excessive reduction, which poses a threat to socio-economic, financial and political stability. This problem is now extremely important for Ukraine. In the conditions of a sharp decline in the population of Ukraine, the strengthening of labor migration, destructive processes are taking place, in particular in the field of employment, education, social protection, etc. Thus, unfortunately, now Ukraine ranks 36th in the ranking of world countries in terms of population and has the highest rate of its reduction [6, 7].

The analysis of the human resource influence on entrepreneurship in Ukraine is tightly connected to demographic and migration processes.

According to forecasts of the Council of the EU, as a result of the war and depending on its duration, the population of Ukraine may decrease by 24–33 % [7]. Confirmation of this threat is the decrease in the number of those who live and work in Ukraine already: since the beginning of the Russian aggression, the population has decreased by 6.7 million [6]. In addition, the gender-age structure of Ukrainian society is changing — the share of youth under 20 and the share of people of productive age has decreased [4]. Over time, this will lead to a narrowing of the demographic base of population reproduction in Ukraine. It should be noted that the full-scale war and its negative consequences only deepened the demographic problems that had been accumulating for 30 years — by February 24, 2022, they were already a serious challenge for the Ukrainian state.

From 01.01.1991, the process of natural population reduction began. Factors that can negatively affect the rate of population decline: (1) economic; (2) social; (3) ecological.

The problem of ensuring demographic stability and stabilization of demographic processes at the present stage should be considered in the context of finding ways to increase migration, in particular by returning emigrants, in particular labor, to Ukraine. In parallel search for reserves for the growth of quality characteristics of the population of Ukraine [7].

The war added new factors that further worsen the demographic situation in Ukraine.

A large number of dead and injured both among the military and among civilians, including children. According to the data of the United Nations Human Rights Monitoring Mission, as of September 10, 2022, 5,767 civilians were killed in Ukraine, 8,292 were injured (but, according to the head of the United Nations Human Rights Monitoring Mission in Ukraine Matilda Bogner, the actual numbers are probably significantly higher) [2].

One of the consequences of the war is the large-scale migration of the population of Ukraine abroad. As of November 8, 2022, more than 7.8 million Ukrainian refugees were forced to leave Ukraine, almost 4.7 million of them received temporary protection [4].

The vast majority of migrants are women and children (90 %) [4]. According to the results of a sociological survey, mostly people of working age went abroad (30–39 years — 42 %, 40–49 years — 29 %). 83 % have higher or incomplete higher education. 30 % of Ukrainian refugees are highly qualified specialists, 12 % are skilled workers, 14 % are heads of enterprises or divisions, and 14 % are entrepreneurs [3]. The prolonged nature of the war, the destruction of the economic structure of Ukraine, and the difficult period of social and economic post-war recovery of the state increase the risks of a significant portion of this population not returning home. Meanwhile, the number of young people is also decreasing — all this threatens to worsen the quality of the country's demographic potential in the medium and long term.

The analysis of the human resource influence on entrepreneurship in Ukraine allows us to draw the following conclusions: in Ukraine there is a clear problematic tendency to reduce the natural population growth, primarily due to an increase in the mortality rate; a decrease in the birth rate and an increase in mortality is largely due to the gender and age structure of the population; expanded reproduction of the population in Ukraine is not ensured, since depopulation trends under the existing population structure are quite stable.

The war affected the ability of businesses to fully function. According to the results of surveys of owners and CEOs of enterprises, 46.8 % of enterprises have completely or almost completely

stopped working since February 24, 2022. Only 12.4 % did not change or increased the scope of work compared to the pre-war period. According to the generalized self-assessment of owners and CEOs, the total losses of SMEs during the war reached \$85 billion (not including unearned profits) [1].

Indeed, 19 % of enterprises are forced to relocate, most of them from the East of Ukraine (41 % of the enterprises of the East have already relocated their production facilities and personnel or will do so in the near future), according to the study of the state and needs of business in war conditions.

The reduction in the volume of work has also led to a reduction in the number of employees at SME enterprises. According to the research results, 20 % of the staff have been sent on vacation, 27 % are working under reduced wages and 20 % have been laid off (more than 1 million people).

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PROBLEMS AND PROSPECTS OF THE DEVELOPMENT OF INVESTMENT ACTIVITIES OF AGRICULTURAL ENTERPRISES

Abstract. The establishment of an investment-friendly environment in agriculture is crucial for overcoming the crisis caused by war and revitalizing the sector. This requires the formation of a favorable market environment and the creation of integrated entities to attract potential investors. Investments play a significant role in supporting the national economy, especially in meeting public needs and driving technical and technological advancements in the agro-industrial complex. To attract investment, it is essential to provide economic entities with opportunities to restore their capital through various means, including foreign capital and the introduction of new economic management mechanisms.

Creation of an investment-friendly environment will help agriculture to emerge from the deep crisis caused by the war. The most important component of the state land policy strategy at this