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FINANCIAL LOSSES FROM MILITARY AGGRESSION AND PROSPECTS FOR SUSTAINABLE ECONOMIC DEVELOPMENT OF UKRAINE

Today in Ukraine as a result of martial law there is a crisis in the industrial and social spheres, financial and budgetary and banking systems, in particular, reduced production, rising unemployment, exacerbation of social tensions, significant public debt and budget deficit, reduced banking institutions, inflation, etc. To overcome them, as well as to ensure financial stabilization and economic recovery of the state, the support of international financial institutions is of great importance, which is currently insufficient, as it will be enough to finance all necessary expenditures in the near future.

After the annexation of the Autonomous Republic of Crimea, Ukraine lost 1.4 million hectares of land, valued at more than \$ 1.8 billion. In addition, Ukrainian banks lost \$ 1.7 billion to \$ 1.9 billion in assets remaining in bank branches. Russia also confiscated Krymenergo, and as a result, Ukraine lost another \$ 1 billion. Due to the fighting in eastern Ukraine, most of the infrastructure was destroyed. As a result, the damage is estimated at another \$ 9.5 billion. Donbas was the source of 10% of Ukraine's GDP, Crimea -3.7% [1].

In the first decade of the war, Ukraine's economic losses reached 120-150 billion dollars. As of today, after the destruction of civilian infrastructure, Ukraine's losses reach about \$ 500 billion. The United States, however, if the military advantage leans towards Ukraine, these losses will be reversed, i.e. they can be compensated by partner countries by opening European prospects for Ukraine [4].

No less important factor that is a threat to national security, as well as negatively affects the economy of Ukraine is the partial naval blockade, namely the dominance of the Russian Navy in the Sea of Azov. Every day our state loses losses from shipping violations. International organizations and partner countries have committed to allocating significant amounts of funding to strengthen defense capabilities, support Ukraine's economy, and humanitarian issues. According to the National Bank, the total international financial, technical and humanitarian support will reach more than 15 billion dollars. US equivalent, of which more than 5 billion dollars - directly to the budget. A record UAH 319.4 billion has been allocated for Ukraine's defense capabilities. Despite the fact that the budget declaration approved by the Cabinet of Ministers in June 2021 contained that the national security sector in 2022 will receive UAH 270 billion - which is only 3 billion more than last year, which, taking into account inflation, has a negative effect on the growth of the same indicator compared to the previous period. But such a significant increase in costs has become real, in particular, thanks to the financial assistance of our foreign partners, namely: France, the United States and the United Kingdom, which in total exceeded UAH 20 billion. and was also included in the 2022 defense budget [5].

For Ukraine, it is urgent to carry out reforms aimed at the development of the state using the best world experience, which provides for the implementation of the theory and practice of economic policy of the state in the field of national security and defense. However, the solution to this problem is complicated by the fact that Ukraine remains unsolved the problem of finding an adequate response to modern threats that affect the realization of its national interests and national security and defense. In particular, we are talking about the existing armed conflict in the east of our country. To achieve the goals of the Military Doctrine, the total expenditure on financing the security and defense sector must be at least 5 percent of the planned gross domestic product, of which at least 3 percent - to finance the defense forces [2; 3].

Thus, a comparison with similar expenditures of the world's leading countries and Ukraine's neighbors leads to the conclusion that the state spends much less money on defense, regardless of its size, population and the Armed Forces, compared to leading countries, including procurement weapons and military equipment. Therefore, in order to overcome the consequences of Russian aggression and ensure sustainable economic development, Ukraine must effectively implement economic policy. The goal of effective planning and implementation of economic policy is a developed economy of the state that is able to finance defense and ensure national security [6].

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ОРГАНІЗАЦІЯ ВЕДЕННЯ БУХГАЛТЕРСЬКОГО ОБЛІКУ НА ПІДПРИЄМСТВАХ В УМОВАХ SMART-ЕКОНОМІКИ

За даними Статистичного щорічника [3] у 2021 році в Україні налічувалося 1433833 юридичних осіб. У 2022 році їх кількість збільшилась на 3176 одиниць (22%) до 1437009 юридичних осіб. Всі ці суб'єкти повинні