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## ACCOUNTING AND ANALYTICAL SUPPORT OF INVENTORY MOVEMENT IN TRADING ENTERPRISES UNDER MARTIAL LAW CONDITIONS

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The trade sector plays an important role in the development of the national economy, as it ensures the continuous movement of goods from producers to final consumers and forms a significant part of the domestic market. Under conditions of modern economic transformations, digitalization of business processes, and the impact of martial law, the requirements for the organization of accounting for inventory operations and the formation of reliable information for enterprise management are increasing. An effective inventory accounting system is a necessary condition for ensuring control over the receipt, storage, movement, and sale of inventories, as well as for improving the efficiency of managerial decision-making and the financial stability of trade enterprises. The study summarizes modern approaches to the organization of inventory accounting at wholesale and retail trade enterprises. The economic essence of inventories as an accounting object is revealed, and the peculiarities of their recognition and valuation in accordance with national accounting standards and International Financial Reporting Standards are determined. The importance of accounting and analytical information for controlling inventory operations, forming reliable financial reporting indicators, and ensuring effective inventory management is investigated. The generalization of scientific approaches made it possible to systematize the main components of accounting and analytical support for inventory movement and to identify directions for its improvement under conditions of economic instability. The results of the study confirm the expediency of using modern information technologies, automation of accounting processes, and the development of analytical accounting in order to increase the transparency of accounting information and improve the quality of control over inventory movement at trade enterprises.

**Keywords:** goods accounting, trade enterprises, inventory valuation, inventory operations, control of goods movement, accounting organization, martial law.

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### *Introduction and formulation of the problem*

In modern conditions of economic development, the trade sector occupies an important place, as it ensures the movement of goods from producers to final consumers and plays a significant role in the formation and development of the domestic market of the state. One of the key indicators of trade activity is trade turnover, which characterizes the level of economic activity, the purchasing power of the population, and the efficiency of business entities operating in the trade sector. In this context, particular

importance is attached to the formation of a high-quality system of accounting and analytical support for the movement of goods, which makes it possible to obtain reliable and timely information on the condition of inventories, their receipt, storage, and sale.

During 2022–2025, Ukraine has demonstrated a tendency toward gradual growth in both retail trade turnover and the turnover of wholesale trade enterprises. Despite the difficult socio-economic conditions caused by wartime challenges, trade enterprises are gradually adapting to new economic realities. The activation of

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the domestic market, the recovery of consumer demand, and the development of trade infrastructure determine the necessity of improving the accounting system for commodity transactions.

Under martial law conditions, risks associated with disruptions in logistics supply chains, damage or loss of inventory items, relocation of enterprises, and changes in the conditions of economic activity significantly increase. In such circumstances, the issue of organizing an effective system of accounting and analytical support for the movement of goods becomes particularly relevant. Such a system makes it possible to ensure proper control over inventories, increase the reliability of accounting information, and create an information basis for making well-grounded managerial decisions.

#### ***Literature Review***

The analysis and review of scientific publications indicate a significant interest among both domestic and foreign scholars in the issues of organizing inventory and goods accounting, their valuation, documentation, and presentation in financial reporting. These issues become especially relevant under conditions of modern economic transformations, Ukraine's integration into the international economic environment, and the impact of martial law.

A significant contribution to the study of the harmonization of national accounting standards with International Financial Reporting Standards was made by S. Holov and V. Kostiuchenko, who investigated the process of adapting the Ukrainian accounting system to international requirements. The authors note that the implementation of international standards contributes to improving the quality of financial reporting and facilitates enterprises' access to international financial markets [1].

Theoretical and methodological aspects of inventory accounting have been studied in the works of many researchers. In particular, L. Ya. Shevchenko and V. R. Muliava (2022) examine the economic essence of inventories, accounting problems, and directions for improving accounting systems at enterprises. The authors emphasize that the effective organization of inventory accounting is an important prerequisite for ensuring reliable financial reporting and improving enterprise management efficiency [8]. In the study by V. Tomchuk and A. Mykhailyshena, special attention is paid to the accounting and analytical support of inventory management. The authors note that the improvement of inventory accounting systems contributes to enhancing enterprise efficiency, ensuring control over inventory movement, and increasing the reliability of accounting information [11].

The issues of organizing inventory accounting, control, and methods of inventory valuation are considered in the research of A. V. Khmeliuk and P. V. Chernenko (2023). The scholars emphasize that the effective organization of inventory accounting and control directly affects the reliability of financial reporting, enterprise profitability, and the efficiency of managerial decision-making. Particular attention is paid to improving analytical support for inventory management, strengthening internal control procedures, and optimizing inventory valuation methods within the accounting system [3].

An important place in modern scientific research is occupied by the issue of harmonizing the national accounting system with International Financial Reporting Standards (IFRS). Considerable attention is devoted to the application of International Accounting Standard 2 “Inventories,” which determines the procedures for inventory cost formation, valuation, presentation in financial statements, and write-down to net realizable value [6]. At the same time, Ukrainian accounting practice is regulated by National Accounting Standard (NAS) 9 “Inventories,” which establishes the methodological principles for the formation of inventory information in accounting and its disclosure in financial reporting [7].

Modern Ukrainian scientific publications also pay considerable attention to the peculiarities of inventory accounting under martial law conditions. For example, the study by V. Kozak and M. Oliinyk (2023) examines the specifics of inventory accounting during martial law, taking into account the international experience of countries operating under crisis situations and military conflicts. The authors analyzed inventory management strategies that may be adapted to Ukrainian realities in order to ensure production continuity, effective resource management, and minimization of the negative impact of wartime factors on business operations [2]. Similar issues are discussed in the work of Yu. S. Peniak and O. O. Rud (2022), where the authors investigate current problems of inventory management under martial law in Ukraine and emphasize the necessity of improving management and control procedures in conditions of economic instability [13].

Similar issues are discussed in the work of L. Ivanchenkova, L. Skliar, V. Cherviakov, S. Rudenko, and N. Birchenko (2026), where the peculiarities of inventory accounting at Ukrainian enterprises under martial law are analyzed. The scholars focus on the problems of ensuring the reliability of accounting information, conducting inventory counts, assessing inventory losses, and

forming an information base for managerial decision-making under conditions of increased business risks [4].

A separate area of modern research concerns inventory-taking procedures under martial law conditions. In particular, O. S. Vysochan, O. O. Vysochan, and V. I. Korkishko (2024) investigate the peculiarities of conducting inventory counts during wartime, emphasizing the necessity of documentary confirmation of losses, damages, or shortages of material assets [9]. Similar issues are addressed by L. V. Hutsalenko, A. V. Chukhlib, and A. O. Datsenko, who analyze organizational aspects of inventory-taking during martial law and the need to adapt internal control procedures to current business conditions [10].

Scientific publications also pay significant attention to the documentary support of goods accounting operations. Researchers emphasize the importance of primary documents, particularly consignment notes, which ensure the proper recording of transactions involving the movement of inventory and the formation of reliable accounting information. It is stressed that business transactions for the purpose of recognizing tax credit must be actually carried out and confirmed by properly executed primary documentation. This position is also supported by the practice of the Supreme Court, highlighted in the publication by N. Mamchenko (2023) [5].

The issues of inventory control and operating activities in trade enterprises are considered in the study by I. Nazarova and Yu. Pasternak (2025). The authors analyze the role of inventory-taking in ensuring effective control over goods movement, preventing losses, and improving the reliability of accounting data at trade enterprises [12]. The researchers also emphasize the importance of implementing modern digital technologies and automated accounting systems in order to increase the efficiency of inventory management and strengthen internal control procedures. In addition, special attention is paid to the need for timely inventory-taking as an important element of ensuring reliable financial reporting and effective enterprise management.

Recent scientific studies also focus on improving inventory accounting systems at enterprises. In particular, T. Shepel (2025) investigates the organization of inventory accounting and the main directions for its improvement, emphasizing the necessity of implementing modern accounting methods and strengthening analytical support for enterprise management [14].

Thus, the analysis of scientific research demonstrates that the issues of organizing inventory and goods accounting remain relevant and require

further improvement. Particular importance is attached to the harmonization of the national accounting system with international standards, the improvement of inventory valuation methods, ensuring the reliability of primary documentation, and adapting accounting procedures to martial law conditions. This determines the need for further scientific research in the field of accounting and analytical support for enterprise inventory management under modern economic conditions.

#### ***Purpose of the Article***

The purpose of the article is to analyze the specific features of accounting and the movement of goods at enterprises under contemporary economic challenges, as well as to study the changes occurring in the system of accounting and analytical support for such processes. Particular attention is paid to identifying the impact of these changes on the efficiency of managing goods resources and to searching for ways to improve the system of accounting and control over the movement of goods in order to increase the effectiveness of enterprise activities and support the economic development of the state.

#### ***Presentation of the Main Material***

Increasing competitiveness and ensuring the efficient functioning of a trading enterprise is possible only under the condition of forming a high-quality information base that reflects all stages of the movement of goods – from their receipt and storage to their sale. Accounting plays a significant role in this process, as it ensures the systematization of data on goods transactions and forms the informational basis for economic analysis.

The specific features of organizing accounting for the movement of goods largely depend on the form of trading activity. Thus, in wholesale trade, the sale of goods usually does not coincide in time with the receipt of cash, which leads to the emergence of accounts receivable. At the same time, retail trade is characterized by the simultaneous execution of sales transactions and the receipt of cash from customers, which significantly affects the organization of accounting and analytical control over goods transactions.

In conditions of intensified competition, instability of the economic environment, and increasing requirements for the transparency of business processes, high-quality accounting and analytical support for the activities of trading enterprises becomes particularly important. Effective organization of accounting for goods involves the formation of a comprehensive system of accounting and analytical support for the movement of goods resources. Such a system covers the processes of receipt, storage, accounting, and sale

of goods, as well as the generation of analytical information for managerial decision-making. The main components of this system at trading enterprises are summarized in Fig. 1. Owing to a properly organized accounting system, control over the movement of goods resources is ensured, the reasonable cost of goods is formed, business transactions are recorded in a timely manner, and effective managerial decisions are made.

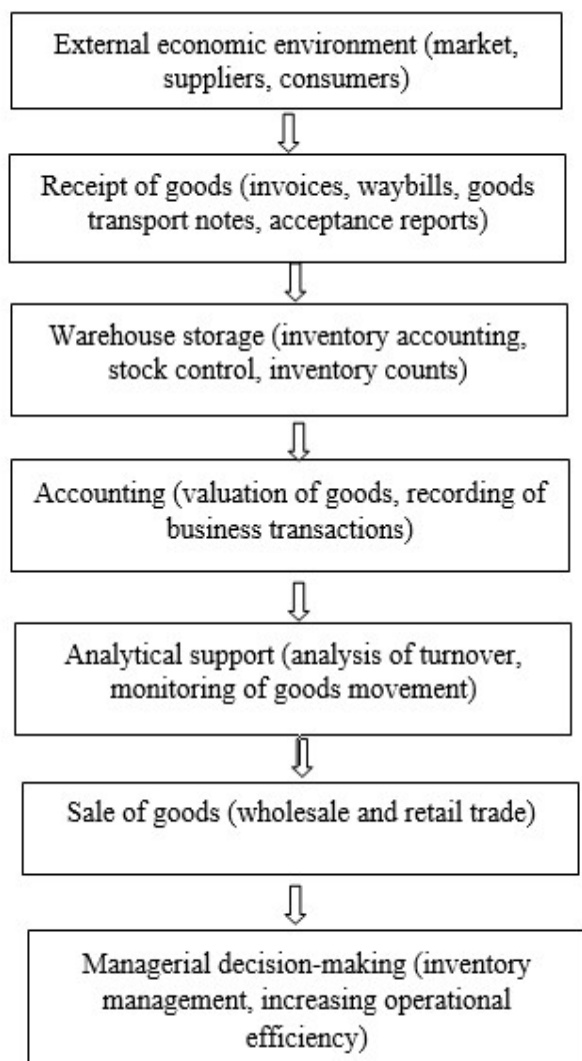


Fig. 1. System of accounting and analytical support for the movement of goods at trading enterprises

Source: compiled by the authors

Wholesale trade is characterized by significant volumes of goods flows, a large number of product items, complex logistics processes, and various settlement conditions with suppliers and customers.

Under such conditions, accounting for goods should ensure not only the recording of business transactions but also effective control over the preservation of inventory, timely detection of deviations, and the formation of analytical information for inventory management.

Despite the significant development of information technologies and improvements in the regulatory framework of accounting, a number of problems related to the organization of goods accounting still exist in practice. One of the most common problems is the difficulty of controlling large volumes of inventory. Wholesale enterprises may account for a large number of product items, which complicates tracking the movement of each batch of goods. At the same time, difficulties may arise in distinguishing goods purchased at different prices, and the risk of errors during the acceptance, storage, and shipment of goods increases.

The issues of goods accounting and possible ways to solve them are presented in Table 1.

An important aspect is also the issue of the valuation of goods disposal. In accounting practice, various methods for inventory valuation may be applied, including the FIFO method or the weighted average cost method. The use of different approaches may affect the cost of goods sold and the financial results of an enterprise. Therefore, the selection of a method for valuing the disposal of goods requires a well-reasoned approach and clear regulation in the enterprise's accounting policy.

Another common problem is discrepancies between warehouse and accounting records. Such situations may arise due to untimely recording of transactions, data entry errors, or imperfections in information systems. As a result, differences in data regarding inventory balances may occur and are revealed during inventory counts in the form of shortages or surpluses of inventory items.

Significant difficulties may also arise in the process of documenting goods transactions. In wholesale trade, a large number of primary documents are used, including issue and receipt invoices, goods transport notes, tax invoices, acceptance and transfer acts, and discrepancy reports. Untimely receipt of documents, errors in their details, or inconsistencies between the actual availability of goods and document data may lead to distortion of accounting information. This problem can be addressed by improving the document management system through the use of electronic document management, standardized forms of primary documents, and automatic verification of their mandatory details. This significantly reduces the time required to process information and minimizes the risk of errors.

Table 1

**Main problems of goods accounting at trading enterprises and directions for their solution**

Problem	Causes	Possible solutions
Difficulty in controlling large volumes of inventory	Large number of product items, different purchase prices	Automation of warehouse accounting, use of ERP systems
Discrepancies between warehouse and accounting records	Untimely recording of transactions, data entry errors	Integration of warehouse and accounting systems
Incorrect allocation of transportation and procurement costs	Lack of a clear allocation base	Use of economically justified bases (cost, weight, volume)
Errors in primary documents	Imperfect document flow	Implementation of electronic document management
Risks of loss of goods during martial law	Damage to warehouses, disruption of logistics	Unscheduled inventory counts, insurance of goods

Source: summarized by the authors

Another issue concerns the correct accounting of transportation and procurement costs. Such costs may be included in the initial cost of goods or accounted for separately with their subsequent allocation between goods sold and goods remaining in stock. Incorrect allocation of these costs may lead to distortion of the cost of goods and, accordingly, the financial results of the enterprise. This can be prevented by applying economically justified bases for the allocation of such costs (in particular by cost, weight, or volume of goods), which allows for more accurate formation of the cost of inventory.

In the practice of wholesale enterprises, difficulties also arise in accounting for the return of goods, the provision of discounts, bonuses, and marketing compensations from suppliers. In such cases, it becomes necessary to adjust the initial cost of goods, reflect relevant changes in tax accounting, and correctly determine financial results. Therefore, for many enterprises it is advisable to develop internal regulations regarding the accounting for goods returns, discounts, bonuses, and marketing compensations. Clear regulation of these transactions contributes to the correct formation of financial results and ensures uniform approaches to their reflection in accounting.

Additional difficulties are associated with conducting inventory counts of goods. Large wholesale warehouses may store a significant number of goods items, which complicates the verification process and increases the risk of misclassification, shortages, or surpluses. Particular attention should be paid to the accounting of goods with limited shelf life, as there is a risk of spoilage or loss of consumer properties. This issue can be addressed through the optimization of inventory procedures by using modern technologies such as barcode systems, data collection terminals, or RFID technologies. This significantly improves the

accuracy of calculations, reduces the time required for inventory counts, and minimizes the influence of the human factor.

An important factor in the effective organization of accounting for goods transactions is the level of automation of accounting processes. Without the use of modern information systems, ensuring the efficiency and accuracy of accounting in conditions of significant goods flows is practically impossible. At the same time, imperfect software settings, user errors, or duplication of transactions may lead to distortion of accounting data.

In order to increase the efficiency of the accounting system for goods and reduce the risk of distortion of financial information, it is advisable to implement a set of measures aimed at improving it. First of all, an important direction is further automation of accounting processes through the implementation of modern enterprise management information systems that ensure the integration of warehouse, accounting, and management accounting. This allows for faster information processing, reduction of errors, and timely obtaining of reliable data on the movement of goods.

Another important direction is the integration of warehouse and accounting systems, which helps eliminate discrepancies in data on inventory balances, simplifies inventory procedures, and increases the level of control over the preservation of inventory.

Improvement of the internal control system at the enterprise also plays a significant role. This involves a clear distribution of responsibilities among employees, the introduction of procedures for double verification of business transactions, regular internal audits, and control over the correctness of inventory valuation.

At the same time, under current conditions of functioning of trading enterprises, the introduction of martial law in Ukraine has had a significant impact

on the organization of accounting for goods transactions. This has led to substantial changes in enterprise activities, disruption of logistics chains, relocation of enterprises and warehouses, and an

increased level of risks of loss or damage to inventory.

The main factors influencing the organization of goods accounting under martial law are presented in Fig. 2.

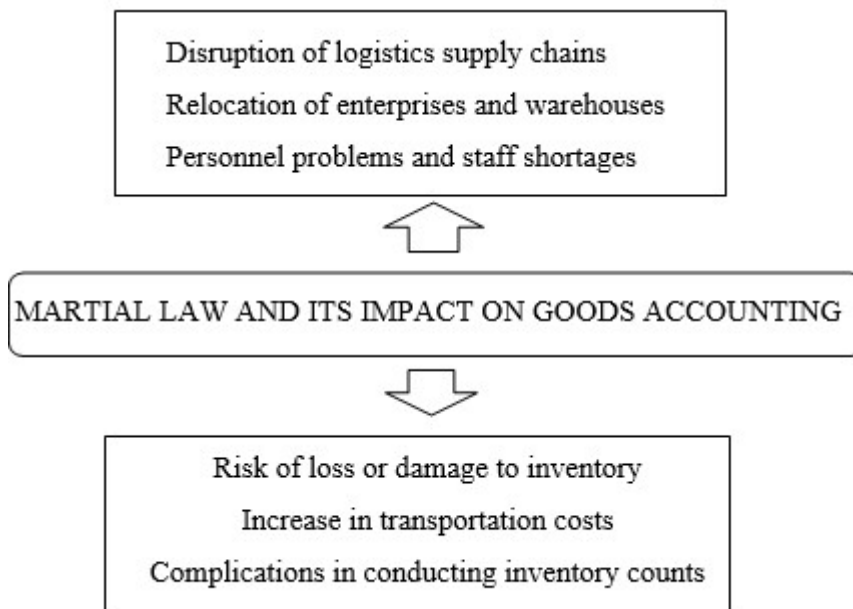


Fig. 2. Factors influencing the organization of goods accounting under martial law

Source: compiled by the authors.

One of the key problems is the disruption of logistics and supply chains, which leads to delays in goods deliveries, changes in transportation routes, and increased transportation costs. Under such conditions, enterprises are forced to quickly change suppliers, use alternative supply channels, and incur additional costs for transportation and storage of goods. This complicates the process of forming the cost of goods and requires more careful accounting of transportation and procurement costs.

A significant problem is also the risk of loss, damage, or destruction of goods as a result of military actions. Destruction of warehouse premises, interruptions in energy supply, and the need to move goods to safer regions may lead to the loss of part of the inventory. In such cases, it becomes necessary to properly document the write-off of goods, conduct unscheduled inventory counts, and reflect losses in accounting in accordance with current legislation.

Another problem is the relocation of enterprises and warehouses to safer regions, which may be accompanied by disruption of standard accounting procedures, loss of some primary documents, or the inability to record business transactions in the accounting system in a timely manner. In addition, during martial law, difficulties may arise in conducting inventory counts, as access to warehouses may be limited or unsafe.

Additional difficulties are associated with personnel issues, since some employees may be mobilized or forced to change their place of residence. This increases the workload on accounting staff and raises the risk of errors in accounting.

In order to minimize the negative impact of martial law on the organization of goods accounting, it is advisable to implement a set of measures aimed at adapting accounting processes to new economic conditions:

a) further digitalization and automation of accounting processes, including the use of cloud information systems, electronic document management, and backup storage of accounting data. This ensures continuity of accounting even in the event of enterprise relocation or loss of access to physical document archives;

b) strengthening the internal control system over the movement of goods, including regular inventory counts, implementation of barcode systems or automated warehouse accounting, as well as proper documentation of goods transfers between warehouses;

c) diversification of suppliers and logistics channels, which reduces the risks of supply disruptions and ensures the stability of enterprise activities.

In addition, it is advisable to improve internal regulations regarding the accounting of losses and

damage to goods, which involves clear determination of procedures for documenting such transactions, conducting inventory counts, and reflecting losses in accounting.

Thus, under conditions of martial law, the adaptation of the accounting system to new economic and organizational challenges becomes particularly important. The implementation of modern information technologies, improvement of the internal control system, and increased flexibility of management processes make it possible to ensure the reliability of accounting information and increase the resilience of wholesale enterprises under crisis conditions.

### Conclusions

As a result of the conducted research, the theoretical and practical aspects of organizing accounting for goods at trading enterprises were summarized, and the specific features of forming accounting and analytical support for their movement under modern economic conditions were determined. It was established that goods constitute a significant share of the assets of trading enterprises, and the efficiency of their use largely depends on the quality of accounting information generated within the accounting system.

The study showed that the organization of goods accounting at wholesale and retail enterprises has certain differences due to the specifics of trading operations, the procedure for selling goods, and the peculiarities of turnover formation. In this context, the correct choice of methods for inventory valuation is of particular importance, as it directly affects the determination of the cost of goods sold, financial performance, and financial reporting indicators.

It was determined that under martial law conditions the activities of trading enterprises are accompanied by an increased level of economic risks manifested in the disruption of logistics supply chains, complications in goods storage processes, as well as possible losses or damage to inventory. Under such conditions, the role of an effective system of accounting and analytical support increases, as it should ensure timely receipt of reliable information on the condition and movement of inventory.

It is substantiated that the improvement of the organization of accounting for goods should be based on the combination of modern information technologies, the development of analytical accounting, and the harmonization of national accounting practices with international accounting standards. This will contribute to increasing the transparency of accounting processes, improving control over the movement of goods resources, and forming a high-quality information base for managerial decision-making.

The practical significance of the obtained results lies in the possibility of applying the proposed approaches to improve the accounting system for goods at trading enterprises, increase the efficiency of inventory management, and ensure the reliability of financial reporting under conditions of economic instability.

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## ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ РУХУ ТОВАРІВ НА ПІДПРИЄМСТВАХ ТОРГІВЛІ В УМОВАХ ВОЄННОГО СТАНУ

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Сфера торгівлі відіграє важливу роль у розвитку національної економіки, оскільки забезпечує безперервний рух товарів від виробника до кінцевого споживача та формує значну частину внутрішнього ринку. В умовах сучасних економічних трансформацій, цифровізації бізнес-процесів та впливу воєнного стану підвищуються вимоги до організації бухгалтерського обліку товарних операцій і формування достовірної інформації для управління підприємством. Ефективна система обліку товарів є необхідною умовою забезпечення контролю за надходженням, зберіганням, переміщенням і реалізацією товарних запасів, а також сприяє підвищенню ефективності управлінських рішень та фінансової стійкості підприємств торгівлі. У дослідженні узагальнено сучасні підходи до організації обліку товарів на підприємствах оптової та роздрібною торгівлі. Розкрито економічну сутність товарів як об'єкта бухгалтерського обліку та визначено особливості їх визнання й оцінки відповідно до національних положень (стандартів) бухгалтерського обліку та міжнародних стандартів фінансової звітності. Досліджено значення обліково-аналітичної інформації для контролю товарних операцій, формування достовірних показників фінансової звітності та забезпечення ефективного управління товарними ресурсами. Узагальнення наукових підходів дало змогу систематизувати основні складові обліково-аналітичного забезпечення руху товарів і визначити напрями його вдосконалення в умовах економічної нестабільності. Результати дослідження підтверджують доцільність використання сучасних інформаційних технологій, автоматизації облікових процесів та розвитку аналітичного обліку з метою підвищення прозорості облікової інформації і якості контролю за рухом товарів на підприємствах торгівлі.

**Ключові слова:** облік товарів, торговельні підприємства, оцінка товарів, товарні операції, контроль руху товарів, організація бухгалтерського обліку, воєнний стан.

## ACCOUNTING AND ANALYTICAL SUPPORT OF INVENTORY MOVEMENT IN TRADING ENTERPRISES UNDER MARTIAL LAW CONDITIONS

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The trade sector plays an important role in the development of the national economy, as it ensures the continuous movement of goods from producers to final consumers and forms a significant part of the domestic market. Under conditions of modern economic transformations, digitalization of business processes, and the impact of martial law, the requirements for the organization of accounting for inventory operations and the formation of reliable information for enterprise management are increasing. An effective inventory accounting system is a necessary condition for ensuring control over the receipt, storage, movement, and sale of inventories, as well as for improving the efficiency of managerial decision-making and the financial stability of trade enterprises. The study summarizes modern approaches to the organization of inventory accounting at

wholesale and retail trade enterprises. The economic essence of inventories as an accounting object is revealed, and the peculiarities of their recognition and valuation in accordance with national accounting standards and International Financial Reporting Standards are determined. The importance of accounting and analytical information for controlling inventory operations, forming reliable financial reporting indicators, and ensuring effective inventory management is investigated. The generalization of scientific approaches made it possible to systematize the main components of accounting and analytical support for inventory movement and to identify directions for its improvement under conditions of economic instability. The results of the study confirm the expediency of using modern information technologies, automation of accounting processes, and the development of analytical accounting in order to increase the transparency of accounting information and improve the quality of control over inventory movement at trade enterprises.

**Keywords:** goods accounting, trade enterprises, inventory valuation, inventory operations, control of goods movement, accounting organization, martial law.

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