



## **AUDITING UNDER MARTIAL LAW**

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### **ABSTRACT**

**Purpose:** The article examines the influence of martial law on the economy and social policy and presents the consequences for auditing.

**Design/Methodology/Approach:** A quantitative research strategy was used to study the financing of audit firms at the macro level. A purposive sampling method was applied to select 100 audit firms across 24 regions of Ukraine, representing diverse operational conditions. Data analysis involved statistical techniques to compare expenditures and revenues from 2021 to 2023, highlighting the impact of martial law on financial performance.

**Research Limitation:** Data was obtained on a 25% reduction in the number of audits in 2023 due to economic pressure on the audit sector.

**Findings:** The findings reveal that auditing during martial law in Ukraine underwent significant adaptation to sustain operations amid war-induced disruptions. Audit firms shifted towards digital tools like ACL and IDEA, enabling efficient remote auditing despite restricted site access. Modular systems and flexible schedules mitigated operational challenges such as relocations, delays, and increased risks.

**Practical Implication:** This research benefits the industry by providing insights into practical strategies for maintaining operational continuity, addressing emerging risks, and leveraging technological tools to improve audit quality and efficiency.

**Social Implication:** The analysis emphasised societal benefits, including increased resilience in financial reporting, enhanced data security, and improved accountability mechanisms, which collectively contribute to the country's economic recovery and stability.

**Originality/ Value:** This study's novelty lies in its focus on the unique integration of digital platforms during active hostilities, which provides a model for adapting audit practices in crisis conditions.

**Keywords:** *Audit practices. financial disclosures. martial law. regulatory. risk mitigation*

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498



## **INTRODUCTION**

Auditing is the basis of financial security and transparency in any economy. It performs the critical function of ensuring the reliability of financial reporting and the efficient allocation of enterprise resources. When a country imposes martial law, the audit process undergoes a change in its conduct standards. War affects the corporate sector and financial structures through reduced funding and dynamic regulation. The audit processes are under state control and are subject to change to the new laws of Ukraine that were adopted after February 24, 2022.

Martial law imposed in Ukraine after the start of a full-scale war in 2022 has forced audit firms to reconsider traditional work methods. Active hostilities and the unstable situation in the country's internal politics forced companies to geographically diversify to the Lviv, Frankiv, and Zakarpattia regions. Western regions were the least affected by the war, accounting for 15% of the total damage caused to Ukraine during 2022–2024. For the stable work of auditors, the Audit Chamber of Ukraine (2024) switched to digital tools and mainly remote inspections. There was a need for new approaches to risk assessment that considered the risks of power outages, projectile hits, and other consequences of hostilities (Hevlych & Hevlych, 2023).

Audit activities during martial law become a tool for the state's survival through the audit of existing assets. The adjustment of the legislation of Ukraine in 2022 was aimed at spreading the dynamics of the use of digital technologies in auditing activities. The study seeks to address a critical gap in understanding the challenges the audit sector faces during periods of extreme socio-political instability, such as martial law. Existing literature primarily focuses on auditing practices in stable or predictable environments, leaving a significant void in analysing how sudden disruptions, like war, impact audit firms' operational frameworks, compliance requirements, and financial resilience.

## **LITERATURE REVIEW**

Auditing under martial law presents challenges and adaptations necessitated by the rapidly evolving socio-economic and political environment. Recent studies provide valuable insights into the strategies and mechanisms to sustain audit activities during such extraordinary circumstances.

Lubenchenko et al. analyse auditing methods in martial law conditions, emphasising the adoption of electronic reporting and flexible operational approaches to counteract logistical and infrastructural disruptions caused by the war (Lubenchenko et al., 2023). Maksymenko et al. investigate the efficiency of the customs taxation system, underlining its critical role in ensuring financial stability by collecting revenues necessary for supporting Ukraine's military complex during the conflict (Maksymenko et al., 2023). Mishchenko focuses on the conceptual

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499



principles of staffing internal audit units in state authorities, highlighting strategies to maintain operational compliance and functionality amidst unprecedented challenges (Mishchenko, 2023). These studies underscore the significant adaptations made to audit systems to address the complexities of operating under martial law.

The study of the impact of martial law on economic activity remained relevant after the end of the Second World War of 1939-1945. The full-scale war in Ukraine in 2022 caused a significant amount of new research, in particular, on audit activity (Kortukova et al., 2023; Kryshstal, 2023; Chmyr et al., 2023; Rania, 2023; Kovalova & Marenych, 2023). According to scientists Balan and Dombrovska (2023), the development of state audits has undergone profound changes due to the need to calculate the risks that arise during hostilities. Financial restructuring is carried out without planning, as described in the article by Rodchenko et al. (2023), which focuses on short-term planning problems for the corporate sector.

Digital technologies are becoming the primary means of ensuring stable audit activity in martial law conditions, as highlighted in the works of Tkachenko and Rozdaybida (2023). Scientists note that using digital platforms and remote inspections during 2022 made it possible to compensate for the loss of physical access to enterprises in Eastern and Central Ukraine. Innovative solutions have become an integral part of audit practice in crisis conditions.

Information security is becoming a leading direction in the state because, according to Verbivska et al. (2023), cyber threats increase significantly in war conditions. The authors emphasise that strengthening security protocols is a key aspect for protecting confidential information and maintaining the reputation of audit firms. Mischenko claims that international auditing standards need revision. The problem lies in the possibility of conducting economic activities in the conditions of military conflicts (Mishenko, 2023).

Holovach (2023) analyses the influence of behavioural factors on auditing activities and the development of auditing standards. The behavioural aspects of auditors have become the primary tool of macroeconomic influence in maintaining objectivity and impartiality. Furmanchuk (2023) emphasises the importance of state financial audits in the system of public funds management, emphasizing the need to strengthen the corporate sector's analytical support during emergencies.

Shvedun and colleagues researched the strategy of sustainable management in conditions of war, which is the basis of anti-crisis management. They argue that implementing circular economy principles is a means of stabilising inflation. The anti-crisis strategy formulates a campaign for auditing companies to reduce financial and economic risks (Shvedun et al., 2023).

Rose and colleagues investigated the economic consequences of military conflicts. They noted the redistribution of the financial sector in favor of the military complex and the social sphere.



Their perspective was relevant to auditing, as changes in trade and standards distort auditing processes. In 2023, the authors revealed the effectiveness of using digital tools to evaluate financial statements (Rose et al., 2023).

Maksimenko et al. analyse the dynamics of the customs taxation system of Ukraine in the conditions of the war in 2022–2023. In public finance, taxes make it possible to collect support for the operation of the military complex. Payment of taxes during martial law is subject to strict audit activity, which reflects the broader needs of the state to wartime realities (Maksymenko et al., 2023; Lubenchenko et al., 2023).

Despite a significant number of studies of auditing activities in martial law and crisis situations, the Ukrainian case in the context of the largest war in the 21st century remains insufficiently studied.

This study delves into how martial law has reshaped auditing practices in Ukraine. The focus is on the significant shifts in financial metrics and auditing methods. At the heart of the research is the need to understand the war's impact on audit firms' revenue structures. Additionally, it examines how professional standards and practices have adapted. A systematic approach was taken to achieve this. The study looks at economic, social, and technological factors influencing auditing during wartime.

## **METHODOLOGY**

The research utilised a mixed-methods approach, combining statistical analysis of audit sector data from 2019–2023 with qualitative insights into legislative adaptations during martial law. This strategy ensured a comprehensive understanding of how war-induced disruptions affected audit operations and compliance requirements.. The analytical part covers the period from 2019 to 2023, where a comparison of the pre-war state of audit and martial law is given.

In the first stage of the study, an analysis of the activities of audit firms from 2019 to 2021 was carried out. The sample consisted of 100 audit firms selected through purposive sampling, focusing on entities operating in high-risk areas, relocated firms, and those adapting to martial law conditions to ensure a representative analysis of the sector's challenges. This period is the basis for determining the trends in the financial indicators of the industry, namely the revenues, costs and total profitability of the industry until the start of the war on February 24, 2022.

### **Research Design and Justification**

The study employed a mixed-methods approach, integrating quantitative statistical analysis and qualitative assessments. This strategy was selected to provide a holistic view of martial



law's impact on Ukraine's audit sector, linking financial data with practical adaptations to policy and operational changes.

### **Population**

The population consisted of Ukrainian audit firms operating from 2019 to 2023, focusing on those affected by martial law and engaged in compliance with international auditing standards.

### **Sampling Technique and Sample Size**

Purposive sampling targeted audit firms that experienced significant operational disruptions due to relocation, cyber threats, or legislative changes. The technique ensured the inclusion of firms most representative of the challenges faced under martial law conditions.

The study analysed data from 100 auditing firms, including those operating in high-risk regions like Donetsk and Luhansk and relocated firms in safer western regions like Lviv and Zakarpattia. This sample size provided sufficient coverage for reliable analysis.

### **Research Instrument**

Data was collected using structured electronic questionnaires focusing on operational challenges, risk management practices, and digital tool integration. Additional data were derived from official reports and legislative documents such as Resolution No. 1245 of 2022.

### **Data Analysis**

Data analysis combined descriptive statistics to identify trends in financial indicators with qualitative evaluations of risk management practices and compliance with international standards. Case studies on digital platforms for remote auditing in the USA, France, and Germany provided comparative insights into effective solutions for adapting to wartime conditions.

## **RESULTS AND DISCUSSION**

The introduction of martial law in Ukraine in 2022, caused by the invasion of Russia, seriously undermined the activities of audit firms. In the country's eastern regions, where the economic power was heavy industry and coal mining, socio-economic processes stopped due to hostilities and occupation. One of the most acute problems was the mass movement of auditing companies to the western regions of Ukraine, particularly Lviv, Zakarpattia, and Ivano-Frankivsk. The number of audit firms increased by 30% in Lviv compared to the pre-war period, which caused significant delays in the performance of audit tasks. The audit schedule lost its functionality, which required the introduction of remote verification methods. The war significantly complicated the assessment of assets and liabilities of enterprises operating in war zones (Marushko et al., 2023).

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502



In Donetsk and Luhansk regions, about 40% of production facilities were damaged or destroyed during 2022 alone, resulting in a significant portion of assets being lost. The assessment of actual losses is challenging due to verifying existing assets, which instantly lose value. The rapid devaluation of the hryvnia in 2022, when the exchange rate of the national currency fell by 25% and the growth of inflation to 30%, forced auditors to review their strategies regarding the assessment of reserves, currency risks and financial obligations of companies.

The Government of Ukraine adopted Resolution of the Cabinet of Ministers No. 1245 of 2022, which simplified some reporting requirements for companies operating under the challenging conditions of martial law. It includes reducing the volume of mandatory audits and expanding opportunities for electronic reporting. In 2023, this allowed enterprises to comply with regulatory requirements even during active hostilities.

The protection of technological audit systems has become one of the main tasks of the Security Service of Ukraine due to the sharp increase in cyber-attacks. The protection of confidential information in the economic sector became possible due to the diversification of data centres and information carriers. In the first half of 2023, the number of cyber attacks on Ukrainian enterprises increased by another 35%, forcing audit firms to implement additional security measures urgently. Data encryption is currently the primary tool to prevent unauthorised access, but implementing complex strategies to protect the integrity of audit processes remains appropriate.

ISO/IEC 27001 standards for information security management have played a key role in strengthening data protection in Ukraine. They allow audit firms to adhere to high international security requirements even in difficult environments. Since 2022, these standards have become mandatory for most auditing companies working with government contracts (Mustetsa, 2023).

Automated systems such as ACL (Audit Command Language) and IDEA (Interactive Data Extraction and Analysis) have become the main tools for remote auditing. They have reduced the time required to process large volumes of data and increased the accuracy of the analysis, which is a strategic factor of economic security in conditions of limited physical access to inspection objects. Figure 1 shows the overall state of audit services in 2023.

The threat of cybercrime has increased significantly, forcing audit firms to reconsider their approaches to data security and implement stricter information protection protocols. The use of digital technologies to ensure business continuity during remote work has become a necessity, as many employees were forced to work remotely due to risks to their lives and health. The relocation of audit offices and staff to safer regions of the country or abroad created additional financial costs, which impacted the partial reduction of audit services (Lychenko et

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503





al., 2023). However, auditing activities were supported by the influence of the state sector to assess the financial resources for providing and conducting such activities.

Changes in the operational activities of audit firms under the influence of martial law require implementing flexible approaches to client interactions and the organisation of work processes. Companies have been forced to adapt their operational models to new realities by implementing modular audit systems, which allow checks to be carried out at various stages depending on data availability. Audit checks are now performed partially or fully remotely, requiring auditors to have tools for collecting and analysing information.

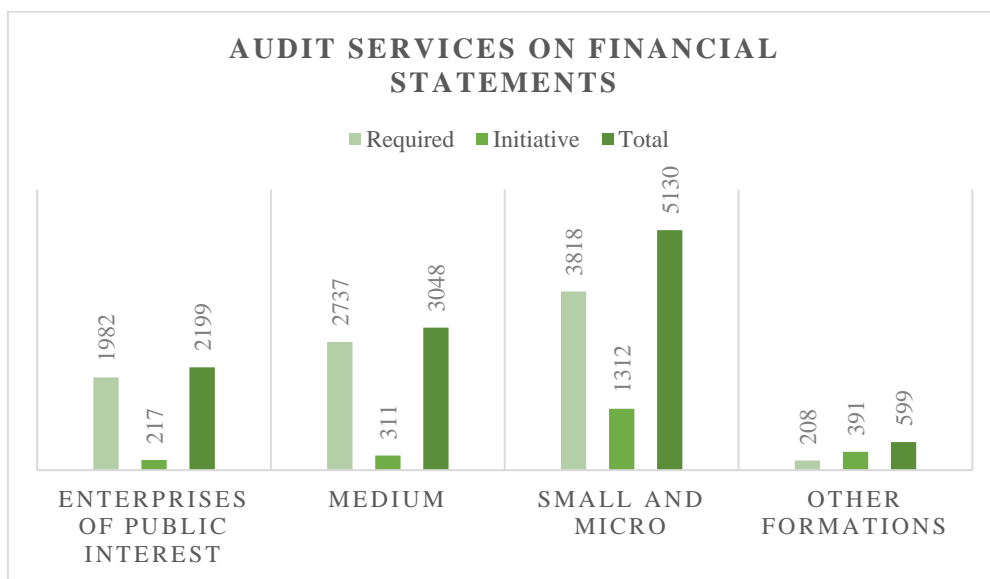


Figure 1: Number of Financial Reporting Audit Services by Company Category in 2023, units

Source: compiled based on the Public Oversight Body for Audit Activities (2023)

Risk assessment includes traditional financial indicators and factors related to military actions, which require forecasting future macroeconomic conditions and the political situation. Reduced asset utility and challenging credit conditions necessitate reforms, as 50% of enterprises have suffered losses due to physical damage or destruction of previously considered stable assets (Verbivska et al., 2024). Audit reports must reflect a significant level of uncertainty regarding the future operations of companies. This is especially evident in sectors of the economy that have been directly affected by the fighting. The main areas of change due to the introduction of martial law are presented in Table 1.



*Table 1: Impact of Martial Law on Audit Activities in Ukraine*

<b>Direction</b>	<b>Impact</b>	<b>Main changes</b>
Operational activities	Technical difficulties in accessing clients and documents due to office relocation and hostilities.	Relocation of offices, delays in inspections.
Risk management	The war has made it difficult to objectively assess companies' assets and liabilities.	Damage to assets, exchange rate fluctuations.
Reporting	The Resolution of the Cabinet of Ministers of Ukraine No. 1245 of 2022 introduces new reporting forms.	Resolution of the Cabinet of Ministers of Ukraine No. 1245, 2022.
Security	Danger to auditors' lives during field inspections.	Refusal to travel, remote work.

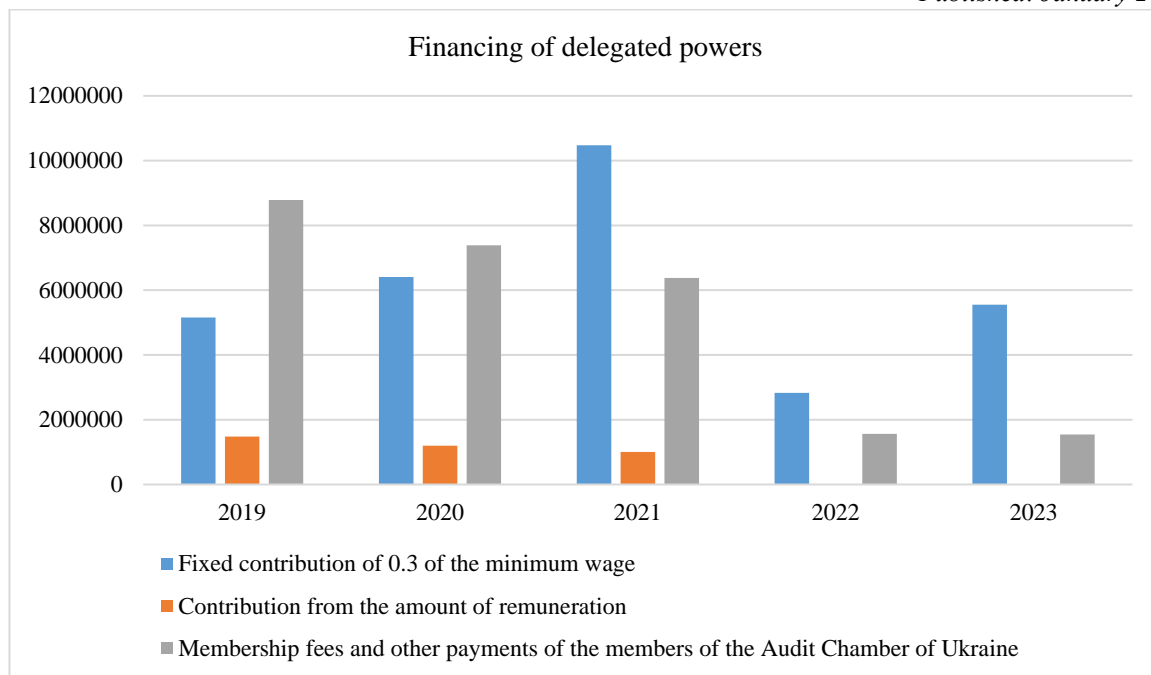
*Source: compiled by the authors*

Economic and financial processes have undergone drastic changes due to the instability of the financial system and its support from Ukraine's partners. Currency exchange rate volatility, restricted access to credit resources, and the decline in the solvency of businesses and citizens have caused difficulties in conducting audits. Contentious issues have arisen regarding the valuation of assets and liabilities with European countries. The auditing community has been forced to adapt its risk assessment approaches, considering the unpredictability of market conditions and financial indicators.

The analysis of changes in funding for delegated authorities over 2019–2023 shows significant fluctuations directly linked to the economic and social upheavals caused by the full-scale war in Ukraine since 2022 (Mishchenko, 2023). Until 2021, contributions increased steadily at a fixed rate of 0.3 times the minimum wage, reflecting a gradual improvement in the economic situation and rising household incomes. However, in 2022, this indicator sharply declined by 73%, indicating the war's significant impact on household incomes.

In 2023, a partial recovery of 96% compared to the previous year was observed. Despite some recovery in 2023, the level of contributions has not yet reached pre-crisis levels, indicating the long-term impact of the war on citizens' solvency. The overall dynamics of funding contributions are shown in Figure 2.





*Figure 2: Funding Receipts for Delegated Powers, UAH*

Source: compiled based on the Audit Chamber of Ukraine (2024)

The contribution from remuneration, an essential indicator of economic activity, was even more affected by the war. After a steady decline in 2019–2021, this indicator completely disappeared in 2022 and 2023. This is due to a sharp reduction in the number of payments and rewards, as businesses either suspended their operations or went bankrupt due to military actions and an unstable market situation (Skorokhod et al., 2023). The absence of this funding source for two consecutive years underscores the severity of the economic consequences of martial law, as it reduces the overall volume of receipts and highlights the loss of opportunities for additional funding due to declining business activity.

The state of war significantly affected the financial stability of the Association of Ukrainian Enterprises' membership fees. In the period from 2019 to 2021, income gradually decreased by 16%. The real economic shock came in 2022, when revenues fell by 35% due to the insolvency of energy and medium enterprises caused by the large-scale destruction of infrastructure (Kriher, 2023).

By 2023, despite some improvements in Ukraine's economic sector, income was still 25% below pre-war levels. The lack of financing forces us to obtain complex loans from the IMF and the countries of the European Union for 2025–2026, which increases financial dependence.



During the martial law, the membership of the Association was changed, with more than 20% of enterprises ceasing their activity or changing their field of activity.

Verifying the accuracy of company reports became critical, especially for those directly hit by the conflict. Remote audits emerged as a solution. Audits could now proceed even when accessing sites was impossible. Transparency in audit procedures was increased. Auditors faced stricter accountability for the quality of their work. Support mechanisms for audit firms were also vital. Many had suffered losses. Government loan programs and financial assistance were introduced. Preserving human resources in these firms became a top priority.

## **DISCUSSION**

The available results on the impact of martial law on auditing activities in Ukraine have shown significant changes in financial indicators and auditing practices. Our findings confirm the importance of adapting digital technologies, which aligns with the research of Zaverbnyj and Sharovskyi (2023), who emphasise the importance of flexible auditing methods in times of crisis. Our data support the conclusion of Holovach (2023) about the growing role of cybersecurity in auditing, as the increase in cyber threats has become an integral part of wartime.

Comparisons with the conclusions of Tetteh & Ntsiful (2023) show that using big data for risk assessment is critical to ensuring audit quality during the war. The study supports Ohrenych's and Karmazina's view on the need to review international auditing standards in light of new challenges (Ohrenych & Karmazina, 2023). The results reinforce Yaroshevskaya's and colleagues' thesis on integrating cybersecurity into all aspects of audit practice (Yaroshevskaya et al., 2023). According to Shyriaieva et al. (2023), the flexibility of auditing methodology is critically essential for reliable assessment under martial law, which is consistent with our findings. The analysis by Feshchur et al. (2023) emphasises the importance of state support for audit firms during the crisis.

As Furmanchuk (2023) noted, performing audit practice is important for restoring trust in audit reports, especially in the context of hostilities. Esfandabadi's research highlights the importance of innovation for effective inspections, which is aggregated in the research findings (Esfandabadi et al., 2022). Makarenko et al. (2023) point to the crucial role of state intervention in ensuring the quality of audit activity. The general conclusion of scientific research indicates the need to implement practical solutions for conducting audits in wartime.



## CONCLUSION

The war in Ukraine significantly impacted audit activity, radically changing its basis. The introduction of martial law led to rapid changes in audit methods and standards, forcing firms to adapt to new realities quickly. The use of digital technologies has become a necessity. Remote work, which previously could only be temporary, has become the primary condition for continued activity. The study found that income from fixed contributions has fallen sharply, and other sources of income have declined along with it, including premium contributions.

The regression reflected the economic instability that arose due to the hostilities, which negatively affected business activity throughout the country. Despite the existing problems with auditing, it remains an important tool for ensuring the transparency and reliability of financial information for making economic decisions in Ukraine.

Trust in audit reports has decreased due to limited access to audit facilities and the impossibility of collecting the necessary evidence in active combat zones. The audit profession faced the risk of losing qualified personnel. A significant number of workers went abroad to escape the war, while others were forced to change occupations due to the danger of shelling and fighting. Information security is a priority area of financing for audit firms, which simultaneously increases the cost of audit services.

Traditional audit methods are no longer effective in large-scale crises like war. Therefore, new approaches to ensure the sustainability of auditing activities in the future, both in peacetime and during martial law, remain relevant. The practical implications of this study lie in its ability to guide audit firms in implementing adaptive strategies and digital tools to maintain operational efficiency during crises, ensuring compliance with evolving regulatory requirements. Socially, the research highlights the importance of resilience in financial systems, offering policymakers insights into supporting auditing activities that contribute to economic stability and transparency during periods of severe socio-political disruption.

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