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## **RESTORATION OF ACCOUNTING DATA ON FIXED ASSETS OBJECTS IN THE TERRITORIES LIBERATED FROM OCCUPATION**

### *Summary*

The high degree of activity of the scientific community in the problem of restoring accounting data on fixed assets in the deoccupied territories, as well as the presence of controversial issues regarding problems and challenges in the direction of restoring accounting data on fixed assets in wartime, as well as in the post-war period on the path to European integration, led to the choice of topic, setting the goal, objectives, subject and construction of scientific research.

The researchers were interested in the problems of restoring accounting data on fixed assets in the occupied territories and those relocated to safe territories, as well as their assessment in accordance with accounting standards and the official position of regulatory authorities, and in particular, approaches to their restoration in the post-war period.

The article investigates the recovery of accounting data on fixed assets of an enterprise in the liberated territories after occupation, as well as in the relocated ones, and identifies methods for their recovery and modification.

In the course of the study, the following general scientific theoretical methods were used: system analysis - to clarify the main research criteria; induction method - at the stage of collecting, systematizing and processing information for the study; deduction method - in the process of studying theoretical problems; abstract and logical method - to make theoretical generalizations and conclusions about the problems of accounting and reporting in the conditions of war.

The article considers the algorithm of actions of enterprises, institutions and organizations in the current economic environment with regard to accounting for fixed assets. The options for dealing with fixed assets at relocated enterprises are substantiated. The ways of reproduction of fixed assets in the post-war period are determined.

To reveal the peculiarities of forming a favorable basis in the accounting system to achieve further development and recovery of Ukrainian enterprises in the post-war period, which is possible due to balanced management decisions, legislative support, as well as the

use of digital technologies and artificial intelligence. To substantiate the accounting data circulation related to fixed assets and aimed at increasing the safety and recovery.

*Keywords:* fixed assets, accounting, martial law, restoration.

*Number of sources - 17; number of tables - 3.*

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