



Облік і оподаткування

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**Transformation of Financial Control and Audit of Agricultural Enterprises
During the Wartime Period**

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Abstract: The article examines the peculiarities of the transformation of financial control and audit systems in agricultural enterprises under wartime conditions. The main challenges affecting the financial stability of agricultural enterprises are identified, including economic instability, military risks, disruption of logistics chains, inflationary processes, shortage of financial resources, and growing threats to economic security. The necessity of adapting financial control and audit systems to modern crisis conditions is substantiated. The study reveals the role of a risk-oriented audit approach, digitalization of financial monitoring, and improvement of internal control in ensuring effective management of agricultural enterprises. It is proved that the implementation of digital technologies, automated accounting systems, and modern financial monitoring tools contributes to increasing



the transparency of financial reporting, improving the efficiency of managerial decision-making, and minimizing financial risks.

Particular attention is paid to the adaptation of internal and external audit procedures to conditions of wartime instability. The main directions for improving financial control aimed at strengthening economic security, ensuring financial stability, and increasing the effectiveness of anti-crisis management of agricultural enterprises are determined.

As a result of the study, the necessity for a comprehensive transformation of financial control and audit systems based on the combination of risk-oriented management, digital technologies, and adaptive financial monitoring mechanisms is substantiated. The practical significance of the obtained results lies in the possibility of their application for improving financial management and ensuring sustainable development of the agricultural sector under conditions of prolonged economic and military instability.

Keywords: financial control, audit, agricultural enterprises, wartime conditions, risk-oriented audit, digitalization, economic security, financial stability, internal control, anti-crisis management.

**Трансформація фінансового контролю та аудиту
сільськогосподарських підприємств у воєнний період**

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Анотація: У статті досліджено особливості трансформації систем фінансового контролю та аудиту сільськогосподарських підприємств в умовах воєнного стану. Визначено основні виклики, що впливають на фінансову стійкість аграрних підприємств, зокрема економічну нестабільність, військові ризики, порушення логістичних ланцюгів, інфляційні процеси, дефіцит фінансових ресурсів та зростання загроз економічній безпеці. Обґрунтовано необхідність адаптації систем фінансового контролю та аудиту до сучасних кризових умов господарювання. У дослідженні розкрито роль ризик-орієнтованого підходу до аудиту, цифровізації фінансового моніторингу та вдосконалення внутрішнього контролю в забезпеченні ефективного управління аграрними підприємствами. Доведено, що впровадження цифрових технологій, автоматизованих систем обліку та сучасних інструментів фінансового моніторингу сприяє підвищенню прозорості фінансової звітності, оперативності управлінських рішень та мінімізації фінансових ризиків. Особливу увагу приділено адаптації процедур внутрішнього та зовнішнього аудиту до умов воєнної нестабільності. Визначено основні напрями удосконалення фінансового контролю, спрямовані на посилення економічної безпеки, забезпечення фінансової стійкості та підвищення ефективності антикризового управління сільськогосподарськими підприємствами.

У результаті дослідження обґрунтовано необхідність комплексної трансформації систем фінансового контролю та аудиту на основі поєднання ризик-орієнтованого управління, цифрових технологій та адаптивних механізмів фінансового моніторингу. Практичне значення отриманих результатів полягає у можливості їх використання для вдосконалення фінансового управління та забезпечення сталого розвитку аграрного сектору в умовах тривалої економічної та воєнної нестабільності.

Ключові слова: фінансовий контроль, аудит, сільськогосподарські підприємства, воєнний стан, ризик-орієнтований аудит, цифровізація,



економічна безпека, фінансова стійкість, внутрішній контроль, антикризове управління.

Problem Statement. The modern agricultural sector operates under conditions of heightened uncertainty caused by military actions, economic instability, disruption of logistics chains, and declining financial sustainability of enterprises. Under such circumstances, the role of financial control and audit becomes especially important, as these mechanisms ensure transparency of financial activities, efficient use of resources, minimization of risks, and preservation of economic stability in agricultural enterprises. The war has significantly transformed the operating environment of agricultural producers, requiring adaptation of traditional approaches to financial monitoring, internal control, and audit procedures. In the conditions of martial law, agricultural enterprises face numerous challenges, including reduced production capacity, destruction of infrastructure, labor shortages, restricted access to financial resources, and increased risks of fraud and financial losses. Consequently, financial control and audit systems must be transformed to respond promptly to crisis situations, ensure reliable financial reporting, and support effective managerial decision-making. Particular attention should be paid to the implementation of digital technologies, risk-oriented audit approaches, and anti-crisis financial management tools.

The issue of transforming financial control and audit in the agricultural sector during wartime is becoming increasingly relevant both from a theoretical and practical perspective. Effective control and audit mechanisms contribute not only to maintaining the financial stability of enterprises but also to strengthening food security and supporting the economic resilience of the country. Therefore, the study of modern approaches to the organization of financial control and audit of agricultural enterprises in the wartime period is an important area of scientific research.



Analysis of Recent Research and Publications. The issue of financial control and audit transformation in agricultural enterprises under wartime conditions has become increasingly relevant in modern scientific research. The full-scale military aggression against Ukraine has significantly intensified economic instability, disrupted production and logistics processes, increased financial risks, and created serious threats to the sustainable functioning of agricultural enterprises. Under such conditions, effective financial control and audit become essential instruments for ensuring transparency of financial activities, maintaining solvency, improving management efficiency, and minimizing crisis-related losses.

Recent scientific studies focus on the challenges of ensuring financial stability, transparency of accounting processes, risk management, and adaptation of financial control mechanisms under conditions of economic uncertainty and military threats. Considerable attention is devoted to the development of anti-crisis management systems, improvement of audit procedures, and enhancement of internal control in enterprises operating in unstable economic environments.

A significant contribution to the study of anti-crisis financial management and financial control under conditions of uncertainty was made by Yuliia Aleskerova, who substantiated the importance of adaptive financial mechanisms for maintaining enterprise solvency and economic resilience during crisis periods [1; 2]. In particular, the studies devoted to accounting, analysis, and audit of financial results of agricultural enterprises, as well as accounting and analytical support for agricultural insurance risk management, emphasize the growing importance of risk-oriented financial management systems under conditions of economic instability [1; 2].

Research conducted by Yu. Aleskerova and L. Fedoryshyna regarding the improvement of organization and methodology of internal financial audit under modern challenges confirms the necessity of adapting internal control mechanisms to crisis conditions and strengthening methodological approaches to audit planning and financial monitoring [4]. The issues of reforming financial and budgetary



systems under post-war recovery conditions were also investigated in the works of Olha Hrytsenko and Yuliia Aleskerova, who analyzed strategic directions for economic stabilization and financial system development in Ukraine [3].

Important scientific contributions to the development of accounting, auditing, and financial monitoring systems were also made by Fedir Butynets [5], Iryna Dmytrenko [6], Viktor Sopko [7], Halyna Kindratska [8], Oleksandr Petryk [9], Tetiana Kamenska [10]. Their scientific works investigate methodological approaches to financial reporting, internal audit organization, accounting systems, financial diagnostics, and improvement of financial monitoring procedures in enterprises. These studies provide a theoretical basis for understanding the transformation of financial control systems under modern economic challenges.

Theoretical and methodological aspects of audit development are also reflected in the works of Andrew D. Chambers [12], who examined the principles of internal auditing and modern approaches to audit organization under conditions of changing business environments. Considerable attention to the issues of financial reporting audit and materiality assessment was paid by T. Khomuliak and A. Liubenko [13], as well as L. Novichenko [14]. Their studies highlight the importance of reliable financial reporting and effective audit procedures for ensuring enterprise financial transparency.

Modern scientific publications also examine the impact of digitalization on audit and financial monitoring systems. Researchers underline the growing role of digital accounting technologies, automated internal control systems, cloud-based accounting platforms, and risk-oriented audit approaches in improving the efficiency of financial management in agricultural enterprises. Particular attention is paid to the implementation of information technologies that ensure transparency of financial reporting, improve analytical capabilities, and minimize fraud risks under wartime conditions. The issues of budgeting and financial control in modern management systems were also analyzed by O. Sydorovych [15].



At the same time, despite the considerable number of scientific publications devoted to financial management, audit, accounting, and economic security, insufficient attention has been paid to the comprehensive transformation of financial control and audit systems in agricultural enterprises specifically under wartime conditions. Existing studies mainly focus on general anti-crisis management issues or individual aspects of accounting and auditing activities without considering the integrated influence of military risks on the financial control environment and managerial decision-making processes.

Therefore, the relevance of this study is determined by the need to develop modern approaches to the transformation of financial control and audit systems in agricultural enterprises during wartime in order to strengthen their financial stability, economic security, adaptability to crisis challenges, and overall resilience in the context of prolonged economic and military instability.

Identification of Previously Unresolved Parts of the General Problem.

Despite the significant number of scientific studies devoted to financial control, audit, accounting systems, and anti-crisis management, a number of important issues related to the transformation of financial control and audit of agricultural enterprises during wartime remain insufficiently researched. Existing scientific approaches mainly focus on general aspects of financial management under crisis conditions, while the specific influence of military risks on the organization of control and audit processes in agricultural enterprises has not been comprehensively examined.

One of the unresolved issues is the insufficient development of adaptive models of financial control capable of functioning effectively under conditions of military instability, destruction of infrastructure, logistical disruptions, and limited access to financial resources. Most existing studies consider traditional financial control mechanisms that are not fully adapted to the realities of wartime economic activity. As a result, agricultural enterprises often face difficulties in ensuring the reliability of financial reporting, maintaining effective internal control, and minimizing financial risks.



Another unresolved aspect concerns the implementation of digital technologies and automated audit tools in agricultural enterprises during wartime. Although researchers emphasize the importance of digitalization in improving financial management efficiency, insufficient attention has been paid to the practical adaptation of digital financial monitoring systems to conditions of cyber threats, unstable communication infrastructure, and restricted technological capabilities caused by military actions.

In addition, the issue of developing risk-oriented audit approaches for agricultural enterprises operating in conditions of increased uncertainty remains insufficiently explored. Existing methodological approaches do not fully take into account the specific wartime risks associated with asset losses, changes in taxation policies, labor migration, investment decline, and reduced production capacities. Consequently, there is a need to improve methodological tools for assessing financial stability and economic security in agricultural enterprises under crisis conditions.

The lack of comprehensive scientific research in this area can be explained by the relatively recent emergence of large-scale wartime challenges, rapid changes in the economic environment, and limited practical experience in adapting financial control systems to military conditions. Furthermore, many previous studies were conducted under relatively stable economic conditions and therefore do not fully reflect the modern realities faced by agricultural enterprises.

The unresolved aspects of the problem are critically important for understanding the overall transformation of financial control and audit systems in the agricultural sector because they directly influence enterprise financial sustainability, transparency of management decisions, investment attractiveness, and economic security. Effective adaptation of financial control mechanisms to wartime conditions is also essential for ensuring stable agricultural production and strengthening national food security.



Therefore, the necessity for further research is determined by the need to develop modern theoretical and practical approaches to the transformation of financial control and audit systems in agricultural enterprises during wartime. This study aims to investigate the key directions of improving financial control mechanisms, adapting internal audit procedures to crisis conditions, implementing digital financial monitoring technologies, and strengthening the effectiveness of risk-oriented audit systems in agricultural enterprises operating under military and economic instability.

Purpose of the Article (Research Objectives). The purpose of this article is to investigate the transformation of financial control and audit systems in agricultural enterprises during wartime and to substantiate modern approaches to improving financial monitoring, internal control, and audit mechanisms under conditions of economic instability and military risks.

The relevance of the research is determined by the growing need to improve financial control and audit mechanisms in the agricultural sector under conditions of prolonged military conflict, economic uncertainty, and crisis challenges. The agricultural sector plays a strategic role in ensuring food security and economic stability; therefore, the effectiveness of financial control systems directly affects the resilience and sustainable development of agricultural enterprises.

Thus, the formulated objectives establish the conceptual framework of the study, justify the chosen research direction, and create the basis for further scientific analysis and practical recommendations regarding the transformation of financial control and audit systems in agricultural enterprises during wartime.

Presentation of the Main Research Material. The transformation of financial control and audit systems in agricultural enterprises during wartime is driven by the necessity to adapt management mechanisms to conditions of economic instability, military risks, logistical disruptions, and limited financial resources. Under modern wartime realities, agricultural enterprises face numerous challenges



that significantly affect their financial stability, operational efficiency, and investment attractiveness[10].

One of the key consequences of wartime conditions for agricultural enterprises is the deterioration of their financial position caused by reduced production volumes, destruction of infrastructure, rising production costs, inflationary processes, and disruptions in supply chains. Such conditions increase the probability of financial losses, decrease enterprise liquidity, and complicate access to credit and investment resources. Therefore, the transformation of financial control systems should focus on strengthening financial monitoring procedures, improving internal control mechanisms, and ensuring continuous assessment of enterprise financial stability (Table 1.).

Table 1.

Main wartime challenges affecting agricultural enterprises

Wartime Challenge	Impact on Agricultural Enterprises	Consequences for Financial Control and Audit
Destruction of infrastructure	Damage to production facilities and storage capacities	Increased risks of asset losses and difficulties in asset valuation
Logistical disruptions	Problems with export and supply chains	Complications in financial planning and budgeting
Inflationary processes	Increase in production costs	Necessity for continuous financial monitoring
Labor shortages	Decline in operational efficiency	Additional control over labor costs and productivity
Limited access to financing	Reduced investment opportunities	Need for effective liquidity management
Cybersecurity threats	Risks to digital accounting systems	Strengthening protection of financial information

Source: offered by the authors

The agricultural sector plays a strategic role in ensuring national food security and maintaining economic stability. However, wartime conditions have significantly complicated the activities of agricultural enterprises due to direct military threats, destruction of infrastructure, temporary occupation of agricultural territories, shortage of labor resources, and rising costs of production. Under such circumstances, the transformation of financial control and audit systems becomes



one of the key prerequisites for maintaining enterprise sustainability and ensuring effective resource management. Under wartime conditions, financial control acquires a strategic role in enterprise management. Traditional approaches focused mainly on post-factum verification of financial operations are no longer sufficient. Agricultural enterprises require preventive and adaptive financial control systems capable of identifying risks at early stages and ensuring prompt managerial responses[12].

The implementation of risk-oriented audit systems contributes to improving the reliability of financial reporting and strengthening internal control procedures. Auditors should evaluate not only accounting accuracy but also the enterprise's ability to continue operating under conditions of economic instability and military threats. (Table 2.)

Table 2.

Key Directions of Financial Control Transformation in Agricultural Enterprises

Direction of Transformation	Characteristics	Expected Results
Risk-oriented audit	Assessment of military and financial risks	Reduction of financial losses
Digital financial monitoring	Use of automated accounting systems	Increased transparency of reporting
Continuous internal control	Ongoing monitoring of financial operations	Faster detection of violations
Cybersecurity enhancement	Protection of accounting and financial data	Reduced risks of information leakage
Adaptive budgeting	Flexible financial planning under uncertainty	Improved financial stability
Anti-crisis management integration	Combination of control and crisis management tools	Strengthened enterprise resilience

Source: offered by the authors

Digitalization also plays a significant role in transforming financial control and audit systems. The introduction of digital accounting technologies, automated financial monitoring systems, cloud-based accounting platforms, and electronic document management contributes to improving the efficiency and reliability of



financial control procedures. Modern information technologies allow enterprises to process financial information more quickly, improve analytical capabilities, and ensure greater transparency of financial reporting. Furthermore, digital audit tools facilitate continuous monitoring of financial operations and help detect violations and fraudulent activities more effectively[13].

The growing importance of digital technologies is associated with the necessity to ensure uninterrupted financial management processes under wartime conditions. Remote access to accounting systems, cloud storage of financial documents, and digital communication channels enable enterprises to maintain operational continuity even in regions affected by military actions.

At the same time, wartime conditions create additional challenges for the implementation of digital financial control systems. Cybersecurity threats, unstable communication infrastructure, interruptions in electricity supply, and limited access to technological resources complicate the functioning of automated accounting and audit systems. Therefore, agricultural enterprises must not only introduce digital technologies but also ensure the protection of financial information and improve cybersecurity mechanisms within financial management systems (Table 3.).

Table 3.

Advantages and Challenges of Digital Financial Control Systems

Advantages	Challenges
Faster processing of financial information	Cybersecurity threats
Increased transparency of accounting	Dependence on stable internet connection
Improved analytical capabilities	High implementation costs
Continuous monitoring of operations	Risks of data loss
Simplified audit procedures	Lack of qualified IT specialists
Better fraud detection	Technical failures during wartime

Source: offered by the authors

Another important aspect of transforming financial control and audit is the adaptation of internal audit procedures to crisis conditions. Internal audit in agricultural enterprises should become more flexible and strategically oriented. In addition to verifying the accuracy of financial reporting, internal auditors must



evaluate the effectiveness of anti-crisis management decisions, analyze operational risks, and assess the efficiency of resource utilization under conditions of limited financial capabilities[4]. The transformation of internal audit requires expanding the professional competencies of auditors, including knowledge of crisis management, risk analysis, cybersecurity, and digital financial technologies. Modern auditors should possess analytical skills that enable them to assess both financial and non-financial risks affecting enterprise sustainability.

External audit procedures must also be adapted to wartime realities. Auditors should consider the impact of military actions on asset valuation, enterprise continuity, financial forecasts, and the reliability of accounting estimates. This requires the use of enhanced analytical procedures and risk assessment methods capable of identifying hidden financial vulnerabilities.

An important role in improving financial control and audit systems belongs to state regulation and institutional support. Government authorities should support the digital transformation of accounting systems, improve the regulatory framework for audit activities, and provide methodological recommendations for conducting financial monitoring under wartime conditions. State support programs aimed at ensuring access to financing and maintaining agricultural production also contribute to strengthening enterprise financial sustainability[6].

Therefore, the transformation of financial control and audit systems in agricultural enterprises during wartime should be based on integrated approaches combining risk-oriented management, digital technologies, adaptive audit procedures, and strengthened financial security mechanisms. The implementation of modern financial control tools will contribute to improving management efficiency, enhancing enterprise resilience, minimizing financial risks, and ensuring sustainable development of the agricultural sector under conditions of prolonged economic and military instability.

At the same time, wartime conditions create additional challenges for the implementation of digital financial control systems. Cybersecurity threats, unstable



communication infrastructure, interruptions in electricity supply, and limited access to technological resources complicate the functioning of automated accounting and audit systems. Therefore, agricultural enterprises must not only introduce digital technologies but also ensure the protection of financial information and improve cybersecurity mechanisms within financial management systems[8].

The agricultural sector plays a strategic role in ensuring national food security and maintaining economic stability. However, wartime conditions have significantly complicated the activities of agricultural enterprises due to direct military threats, destruction of infrastructure, temporary occupation of agricultural territories, shortage of labor resources, and rising costs of production. Under such circumstances, the transformation of financial control and audit systems becomes one of the key prerequisites for maintaining enterprise sustainability and ensuring effective resource management[6]. One of the key consequences of wartime conditions for agricultural enterprises is the deterioration of their financial position caused by reduced production volumes, destruction of infrastructure, rising production costs, inflationary processes, and disruptions in supply chains. Such conditions increase the probability of financial losses, decrease enterprise liquidity, and complicate access to credit and investment resources. Therefore, the transformation of financial control systems should focus on strengthening financial monitoring procedures, improving internal control mechanisms, and ensuring continuous assessment of enterprise financial stability(Table 4.).

Table 4.

Main Wartime Challenges Affecting Agricultural Enterprises

Wartime Challenge	Impact on Agricultural Enterprises	Consequences for Financial Control and Audit
Destruction of infrastructure	Damage to production facilities and storage capacities	Increased risks of asset losses and difficulties in asset valuation
Logistical disruptions	Problems with export and supply chains	Complications in financial planning and budgeting
Inflationary processes	Increase in production costs	Necessity for continuous financial monitoring



Labor shortages	Decline in operational efficiency	Additional control over labor costs and productivity
Limited access to financing	Reduced investment opportunities	Need for effective liquidity management
Cybersecurity threats	Risks to digital accounting systems	Strengthening protection of financial information

Source: offered by the authors

Under wartime conditions, financial control acquires a strategic role in enterprise management. Traditional approaches focused mainly on post-factum verification of financial operations are no longer sufficient. Agricultural enterprises require preventive and adaptive financial control systems capable of identifying risks at early stages and ensuring prompt managerial responses. An important direction of transformation is the implementation of risk-oriented financial control and audit approaches. Under wartime conditions, agricultural enterprises operate in an environment characterized by a high level of uncertainty and rapidly changing external factors. Traditional control methods are no longer sufficient for effective financial management because they are mainly focused on standard operational risks and do not fully consider military threats and crisis-related challenges. Risk-oriented audit allows enterprises to identify critical areas of financial vulnerability, assess the probability of losses, and develop preventive measures aimed at reducing financial and operational risks. The implementation of risk-oriented audit systems contributes to improving the reliability of financial reporting and strengthening internal control procedures. Auditors should evaluate not only accounting accuracy but also the enterprise's ability to continue operating under conditions of economic instability and military threats (Table 5.).

Table 5.

Key Directions of Financial Control Transformation in Agricultural Enterprises

Direction of Transformation	Characteristics	Expected Results
Risk-oriented audit	Assessment of military and financial risks	Reduction of financial losses



Digital financial monitoring	Use of automated accounting systems	Increased transparency of reporting
Continuous internal control	Ongoing monitoring of financial operations	Faster detection of violations
Cybersecurity enhancement	Protection of accounting and financial data	Reduced risks of information leakage
Adaptive budgeting	Flexible financial planning under uncertainty	Improved financial stability
Anti-crisis management integration	Combination of control and crisis management tools	Strengthened enterprise resilience

Source: offered by the authors

Digitalization also plays a significant role in transforming financial control and audit systems. The introduction of digital accounting technologies, automated financial monitoring systems, cloud-based accounting platforms, and electronic document management contributes to improving the efficiency and reliability of financial control procedures. Modern information technologies allow enterprises to process financial information more quickly, improve analytical capabilities, and ensure greater transparency of financial reporting. Furthermore, digital audit tools facilitate continuous monitoring of financial operations and help detect violations and fraudulent activities more effectively[11].

The growing importance of digital technologies is associated with the necessity to ensure uninterrupted financial management processes under wartime conditions. Remote access to accounting systems, cloud storage of financial documents, and digital communication channels enable enterprises to maintain operational continuity even in regions affected by military actions[13].

At the same time, wartime conditions create additional challenges for the implementation of digital financial control systems. Cybersecurity threats, unstable communication infrastructure, interruptions in electricity supply, and limited access to technological resources complicate the functioning of automated accounting and audit systems. Therefore, agricultural enterprises must not only introduce digital technologies but also ensure the protection of financial information and improve cybersecurity mechanisms within financial management systems (Table 6.).



Table 6.

Advantages and Challenges of Digital Financial Control Systems

Advantages	Challenges
Faster processing of financial information	Cybersecurity threats
Increased transparency of accounting	Dependence on stable internet connection
Improved analytical capabilities	High implementation costs
Continuous monitoring of operations	Risks of data loss
Simplified audit procedures	Lack of qualified IT specialists
Better fraud detection	Technical failures during wartime

Source: offered by the authors

Another important aspect of transforming financial control and audit is the adaptation of internal audit procedures to crisis conditions. Internal audit in agricultural enterprises should become more flexible, preventive, and strategically oriented. Under wartime conditions, internal audit should focus not only on identifying existing violations but also on preventing future financial losses and ensuring timely managerial responses to emerging threats. The growing uncertainty of the external environment necessitates continuous monitoring of enterprise liquidity, solvency, cost management, and financial sustainability indicators (**Table 7.**).

Table 7.

Main Functions of Internal Audit Under Wartime Conditions

Internal Audit Function	Wartime-Oriented Objective
Verification of financial reporting	Ensuring reliability and transparency of accounting data
Risk assessment	Identification of operational and financial threats
Monitoring of resource utilization	Prevention of inefficient use of assets
Evaluation of anti-crisis decisions	Improving management effectiveness
Internal control assessment	Strengthening financial discipline
Fraud prevention	Minimizing risks of financial abuse

Source: offered by the authors

Particular attention should also be paid to strengthening the economic security of agricultural enterprises through effective financial control mechanisms. Wartime conditions significantly increase the risks of financial fraud, misuse of resources,



corruption, shadow financial operations, and inefficient financial management. Consequently, enterprises need to improve control procedures related to asset management, budgeting, financial planning, inventory accounting, and compliance with financial discipline. Economic security in agricultural enterprises directly depends on the quality of financial control systems. Effective financial control contributes to maintaining enterprise solvency, preserving financial stability, reducing the probability of bankruptcy, and ensuring sustainable development even under crisis conditions. Strengthening financial discipline and improving transparency of financial operations also increase the investment attractiveness of agricultural enterprises (**Table 8.**).

Table 8.

Financial Risks Faced by Agricultural Enterprises During Wartime

Financial Risk	Possible Consequences
Loss of assets	Reduction in production capacity
Inflationary growth of costs	Decline in profitability
Currency fluctuations	Increased financial instability
Disruption of logistics chains	Delays in sales and exports
Limited access to credit	Reduced investment activity
Financial fraud risks	Loss of financial resources

Source: offered by the authors

The transformation of audit systems also requires significant changes in external audit approaches. External auditors should consider wartime-specific risks when assessing the reliability of financial reporting and enterprise financial sustainability. This includes evaluating the impact of military actions on asset valuation, accounting estimates, continuity of enterprise operations, impairment of fixed assets, inventory losses, and the reliability of financial forecasts.

Modern external audit procedures should also include the assessment of cybersecurity risks, reliability of digital accounting systems, and effectiveness of internal financial monitoring mechanisms. The integration of digital technologies into audit procedures increases the efficiency of financial analysis and improves the accuracy of detecting financial irregularities.



Table 9.

Directions for Improving External Audit Under Wartime Conditions

Direction	Expected Effect
Risk-oriented audit procedures	Better identification of financial threats
Digital audit technologies	Faster analysis of accounting information
Continuous financial monitoring	Improved reliability of financial reporting
Cybersecurity assessment	Protection of financial information
Evaluation of going-concern risks	More objective audit conclusions
Enhanced analytical procedures	Increased effectiveness of financial diagnostics

Source: offered by the authors

An important role in improving financial control and audit systems belongs to state regulation and institutional support. Government authorities should promote the development of methodological recommendations for conducting audits and financial monitoring under wartime conditions, support the digital transformation of accounting systems, and improve the legal framework regulating financial reporting and audit activities. Therefore, the transformation of financial control and audit systems in agricultural enterprises during wartime should be based on integrated approaches combining risk-oriented management, digital technologies, adaptive audit procedures, strengthened financial security mechanisms, and effective institutional support.

Conclusions. The conducted research confirms that the transformation of financial control and audit systems in agricultural enterprises during wartime is an objective necessity caused by growing economic instability, military threats, disruption of logistics processes, inflationary pressure, and increased financial risks. Under such conditions, traditional approaches to financial control and audit are no longer sufficiently effective, which determines the need for the implementation of adaptive, risk-oriented, and technologically advanced management mechanisms.

The study demonstrates that wartime conditions require substantial adaptation of internal and external audit procedures. In particular, greater attention should be paid to continuous financial monitoring, assessment of military and economic risks,



cybersecurity protection, and verification of the reliability of financial reporting under conditions of uncertainty. It has also been determined that improving internal control systems contributes to more efficient use of financial resources and strengthening enterprise solvency.

Therefore, the transformation of financial control and audit systems should become one of the strategic priorities for agricultural enterprises in order to ensure sustainable development, improve economic resilience, maintain competitiveness, and strengthen food security under conditions of prolonged military and economic instability.

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