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# BUSINESS ETHICS AND SUSTAINABLE DEVELOPMENT

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Interdisciplinary theoretical and empirical studies



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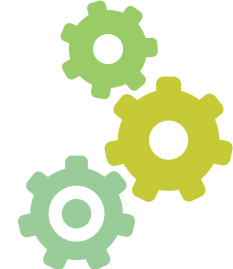
# **BUSINESS ETHICS AND SUSTAINABLE DEVELOPMENT**

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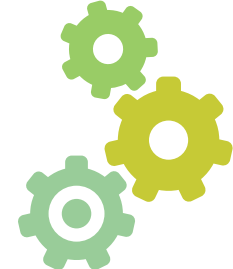
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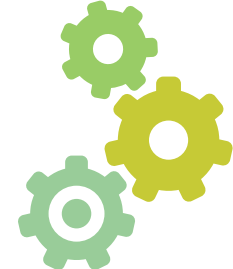
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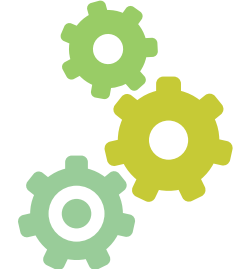
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# CHALLENGES OF UKRAINIAN MANAGEMENT AND BUSINESS IN THE CONDITIONS OF WAR

*Olesia Diugowanets, Oksana Kurei*

## Abstract

The beginning of war escalation in Ukraine in February 2022 divided the life of every Ukrainian into “before” and “after”. Since then, Ukrainian business and management have been trying to adapt to new challenges while maintaining a competitive position, raising the national economy, and providing Ukrainians with means for a decent life. The purpose of the article is to study the modern challenges faced by management and business in Ukraine during the war. It was determined that despite the war in Ukraine, a significant number of companies continue to work. The number of legal entities registered at the beginning of 2022 tends to increase every quarter: by 6,021 legal entities as of April 1, 2022 and by another 7,476 legal entities as of July 1, 2022. The largest number of legal entities was registered in sectors of non-specialized wholesale trade, complex maintenance of facilities, cultivation of grain crops (except rice), leguminous crops and oilseeds, and leasing and exploitation of real estate, the share of which is in the overall structure of legal entities has exceeded 3% during the first half of 2022. Micro- and small businesses are currently in a much more difficult situation than large companies, since its margin of safety is significantly smaller. The dynamics of the number of registered individual entrepreneurs showed a decrease of this indicator by 1,020 units during the second quarter of 2022 in comparison with the data as of April 1, 2022. It was established that from mid-March 2022, the government of Ukraine has aimed to maintain the stability of the national economy by relocating companies from territories close to war zones or located directly within war zones to safer regions in the west of Ukraine, implementing a business relocation program. It was found that since the start of the relocation program, 692 companies have already moved to safer regions of the country. Considering the development of business in Zakarpattia Oblast, it was established that in the first half of 2022, Zakarpattia Oblast exceeded the budget, which in turn is related to the results of the relocation program, since 358 enterprises were relocated in the first half of the year, of which 310 enterprises started operating. It has been proven that the positive dynamics of the economic development of the Transcarpathian region is marked by the preservation of business management in the conditions of war, which proves the effectiveness of the modern management in resisting war challenges.

**Keywords:** business, relocation program, management, legal entity, individual entrepreneur, economic development, war.

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## WYZWANIA UKRAIŃSKIEGO ZARZĄDZANIA I BIZNESU W WARUNKACH WOJNY

### Streszczenie

Początek eskalacji wojny na Ukrainie w lutym 2022 roku podzielił życie każdego Ukraińca na „przed” i „po”. Od tego czasu ukraiński biznes i kierownictwo próbują dostosowywać się do nowych wyzwań przy zachowaniu pozycji konkurencyjnej, podnosząc krajową gospodarkę i zapewniając Ukraińcom środki do godnego życia. Celem artykułu jest badanie współczesnych wyzwań stojących przed zarządzaniem i biznesem na Ukrainie w czasie wojny. Ustalono, że pomimo wojny na Ukrainie, znaczna liczba firm kontynuuje pracę. Liczba podmiotów prawnych zarejestrowanych na początku 2022 r. ma tendencję wzrostową co kwartał: o 6 021 podmiotów prawnych od 1 kwietnia 2022 r. i o kolejne 7 476 podmiotów prawnych na dzień 1 lipca 2022 r. Najwięcej podmiotów prawnych zarejestrowano w sektorach handel hurtowy niewyspecjalizowany, kompleksowa obsługa obiektów, uprawa zbóż (z wyjątkiem ryżu), rośliny strączkowe i oleiste oraz dzierżawa i eksploatacja nieruchomości, których udział w ogólnej strukturze podmiotów prawnych przekroczył w ciągu pierwszego kwartału roku 2022 3%. Mikro i małe firmy znajdują się obecnie w znacznie trudniejszej sytuacji niż duże firmy, ponieważ margines bezpieczeństwa jest znacznie mniejszy. Liczba zarejestrowanych przedsiębiorców indywidualnych wykazała spadek tego wskaźnika o 1020 szt. w II kwartale 2022 r. w porównaniu do stanu na 1 kwietnia 2022. Ustalono, że od połowy marca 2022 r. rząd Ukrainy dążył do utrzymania stabilności gospodarki narodowej poprzez relokację firm z terytoriów w pobliżu stref działań wojennych lub bezpośrednio w strefach działań wojennych do bezpieczniejszych regionów na zachodzie Ukrainy, wdrażając program relokacji biznesu. Okazało się, że od początku br. z programu relokacji skorzystały już 692 firmy i przeniósły się do bezpieczniejszych regionów kraju. Mając na uwadze rozwój biznesu w obwodzie zakarpacckim ustalono, że w I półroczu 2022 r. obwód zakarpaccki przekroczył budżet, co z kolei wiąże się z wynikami programu relokacji, gdyż w I półroczu relokowano 358 przedsiębiorstw, z czego działalność rozpoczęło 310 przedsiębiorstw. Udowodniono, że dodatnia dynamika rozwoju gospodarczego regionu Zakarpacia charakteryzuje się zachowaniem zarządzania przedsiębiorstwem w warunkach wojny, co dowodzi skuteczności nowoczesności zarządzania w stawianiu czoła wyzwaniom wojennym.

**Słowa kluczowe:** biznes, program relokacji, zarządzanie, osoba prawna, indywidualny przedsiębiorca, rozwój gospodarczy, wojna



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## 1. Introduction

It is impossible to win a war without a proper level of functioning of the economy. This is constantly emphasized by the government of Ukraine, which has taken many steps to help Ukrainian businesses reducing tax pressure and introducing numerous programs to help small businesses.

Ukrainian business suffered greatly in the Russian-Ukrainian war, which is still ongoing. These losses are estimated at tens of billions of dollars. At the same time, business continues to experience losses with each new day of the war. While some companies faced only disruptions in supply chains, fuel shortages or reduced demand, others suffered direct material losses or were forced to begin a long process of moving production facilities, i.e. relocating business to safer regions of Ukraine or abroad. Given that, entrepreneurs who suffered from the war had to transform their activities in conditions of the new reality.

Thus, the subject of the research is the study of the specifics of the Ukrainian business and management response to challenges in wartime conditions.

To achieve the goal of the article, the following tasks were aimed to be solved: (a) to consider the dynamics of the Ukrainian business development in war conditions, in particular to analyse such indicators as the number of registered legal entities and individual entrepreneurs at the beginning of 2022 and during the first half of 2022; (b) to reveal the features and current state of business relocation; (c) to analyse the development of Zakarpattia Oblast in the first half of 2022; (d) to reveal and present the modern challenges of management in the war conditions.

## 2. Literature review

Komar (2022) notes that small and medium-sized businesses in Ukraine primarily need financial support nowadays. Grant assistance is provided to small and medium-sized businesses in Ukraine to ensure proper functioning and overcome the consequences of the war as a first step. This assistance is provided by the European Union and the German government through the EU4Business technical assistance program. In view of this, most of the small and medium-sized enterprises endured and continue to endure the main burden of the negative consequences of the war, as they still have the potential for development while needing further financial assistance. Jevchuk (2022) notes that the state does not refuse business assistance due to its interest in the development of the economy. One of the tools used is an increase in the total amount of lending, especially preferential lending at low interest rates. It is foreseen that most of the loans will be received by agricultural producers. Jevchuk emphasizes that the financial stability of business in wartime is formed through the same mechanisms as in peacetime, which include ensuring the enterprise functioning, obtaining profit, continuous development, and implementation of the development plan. It is not just difficult but too difficult to do all this during wartime, so the speed of reaction to changes in the external environment is decisive. Pidubnyj (2022) notes that despite the ongoing war, it is necessary to plan the reconstruction of Ukraine. Obviously, different regions have different reconstruction needs. But at the national level, the basic principles of post-war life should be common to all. Ukraine faces big and important challenges: restoring critical infrastructure, ensuring the country's energy security, implementing EU legislation, which is already accelerating, as well as combating and adapting to climate change. To ensure this, all new infrastructure must support the regeneration of cities, rural areas, and their communities. Livoshko (2022) claims that Ukraine's exit from the recession must begin with the development of social and organizational forms of capital, since entrepreneurship, performing an important constructive function of economic activity, turned out to be an important mechanism for increasing the level of social and economic development of Ukraine as a whole. Sakun et al. (Sakun, Shchur, and Matskiv, 2022) state that in the current situation that is happening in Ukraine, the restoration and support of domestic business as an economic base for the provision of the army, population and strengthening of financial independence of the country is of great importance. Significant steps have already been taken regarding financial support of domestic companies and entrepreneurs with the help of international partners and the reform of Ukrainian tax legislation, but these initiatives will further strengthen the interests of the state. Reforms need to be deepened and expanded to recover economic growth. This should be achieved through the reconstruction and development of such industries as agribusiness, food industry, pharmaceuticals, light industry,

trade, and resource provision. The development of European cooperation through the development and strengthening of one's own economic capabilities, the complete elimination of economic ties with the aggressor, the increase of the domestic production to a new level will only speed up the victory and end the war, thereby laying the foundation for economic growth and rapid recovery. Kovaljchuk (2022) notes that close cooperation between Ukrainian business and the state, a comprehensive support for the work of such business is the way to Ukraine's victory. Ukrainian businesses should continue their work, considering the realities and opportunities, business environment and the possibility of relocation. Lemishko et al. (Lemishko, Davydenko, and Shevchenko, 2022) point that, despite the still ongoing war, the primary task for Ukraine is the development of a strategic direction for the post-war economic recovery. The financing of measures for the implementation of the medium-term recovery strategy of Ukraine should be carried out at the expense of funds from the foreign donors in the form of grants and assistance from the charitable organizations.

In the context of ensuring proper conditions for the functioning of the Ukrainian business and its recovery in the post-war period, it seems appropriate to consider the experience of other countries (in particular, Georgia (Hamilton, 2018), Croatia (Glaurdić and Vuković, 2018), Israel (Ahmad et al., 2019)), which also suffered significant losses because of crisis situations, war in particular, and managed to restore business effectively.

Focusing attention on the main principles of the Ukrainian business functioning in wartime, it is appropriate to note that the problems of management remain insufficiently disclosed, i.e. maintaining business manageability in wartime.

## 3. Methods

The study of the issue was carried out using the methods of analysis, description, comparison, synthesis, observation, tabular presentation, modeling, and generalization. The analysis and generalization were used to study key aspects and trends of Ukrainian business development under wartime conditions. Tabular and graphical modeling were used to reflect the dynamics of business development in Ukraine. The information base of the study is formed by the following indicators: (a) the number of registered legal entities in 2022 (Derzhavna sluzhba statysky Ukrainy, 2022); (b) the number of registered individual entrepreneurs in 2022 (Derzhavna sluzhba statysky Ukrainy, 2022).

## 4. Results and Discussion

It is worth noting that Ukrainian business is gradually resuming work. Considering the current trends in the economy and the negative impact of the war on business operations, the number of registered legal entities in 2022 tends to increase every quarter. Thus, as of January 1, 2022, 1,437,009 legal entities were registered, and in the following months (this was during the period of full-scale war), the share of legal entities increased significantly - by 6,021 legal entities as of April 1, 2022, and by another 7,476 legal entities as of July 1, 2022. In general, during the first half of 2022, the number of registered legal entities increased by 13,497 units. Moreover, the largest number of legal entities is registered in the sectors of non-specialized wholesale trade, complex maintenance of facilities, cultivation of grain crops (except rice), leguminous crops and oilseeds, and provision of lease and operation of real estate, the share of which in the total structure of legal entities exceeds 3%. It is worth noting that the growth in the number of registered legal entities occurred among almost all types of economic activity, as evidenced by Table. 1.

**Table 1.** Number of registered legal entities in 2022 (selection of legal entities with the highest share in the structure of leading types of economic activity)

Type of economic activity	01.01.2022		01.04.2022		01.07.2022	
	units	%	units	%	units	%
<b>Ukraine</b>	<b>1437009</b>	100,0	<b>1443030</b>	100,0	<b>1450506</b>	100,0
<i>by economic activity:</i>						
Growing of cereals (except rice) leguminous crops and oil seeds	56385	3,92	56819	3,94	57111	3,94
Construction of residential and non-residential buildings	39875	2,77	40075	2,78	40161	2,77
Agents involved in the sale of a variety of goods	12573	0,87	12633	0,88	12663	0,87
Wholesale of grain unmanufactured tobacco seeds and animal feeds	16862	1,17	16921	1,17	17062	1,18
Wholesale of solid liquid and gaseous fuels and related products	10059	0,70	10119	0,70	10417	0,72
Wholesale of wood construction materials and sanitary equipment	16797	1,17	16977	1,18	17023	1,17
Non-Specialised wholesale trade	89704	6,24	90104	6,24	90375	6,23
Retail sale in non-specialised stores with food beverages or tobacco	11113	0,77	11133	0,77	11168	0,77
Other transportation support activities	10522	0,73	10604	0,73	10668	0,74
Restaurants and mobile food service activities	12374	0,86	12491	0,87	12555	0,87

Type of economic activity	01.01.2022		01.04.2022		01.07.2022	
	units	%	units	%	units	%
Computer programming activities	10873	0,76	11125	0,77	11279	0,78
Renting and operating of own or leased real estate	47475	3,30	47799	3,31	47833	3,30
Legal activities	19367	1,35	19500	1,35	19547	1,35
Business and other management consultancy activities	10544	0,73	10625	0,74	10655	0,73
Combined facilities support activities	58862	4,10	59254	4,11	59439	4,10

Source: Kilkist zareiestrovanykh yurydychnykh osib za vydamy ekonomichnoi diialnosti (2022)

Seems evident that micro- and small businesses are now in a tougher position than large companies, as their margin of safety is much smaller. Moreover, entrepreneurs' assessment of their own financial stability could naturally worsen in war conditions. But even in such a situation, both large and small companies support their team and try to help the country in whatever way they can.

Thus, certain optimistic trends are already beginning to be traced in the attitude of business to the consequences of the war. This indicates trust in the steps of the state authorities, which were applied during the first half of 2022 and related to both implementing the direct business assistance and reshaping the principles of tax and monetary policy of the state. 30% of companies claim that their financial reserves will be enough for more than a year, while in May it was 19%. Namely 48%, assess their financial stability to suffice for half a year, and another 16% – for a year. Only 2% of businesses report that their financial reserves have already been exhausted (The financial stability of businesses has improved, 2022).

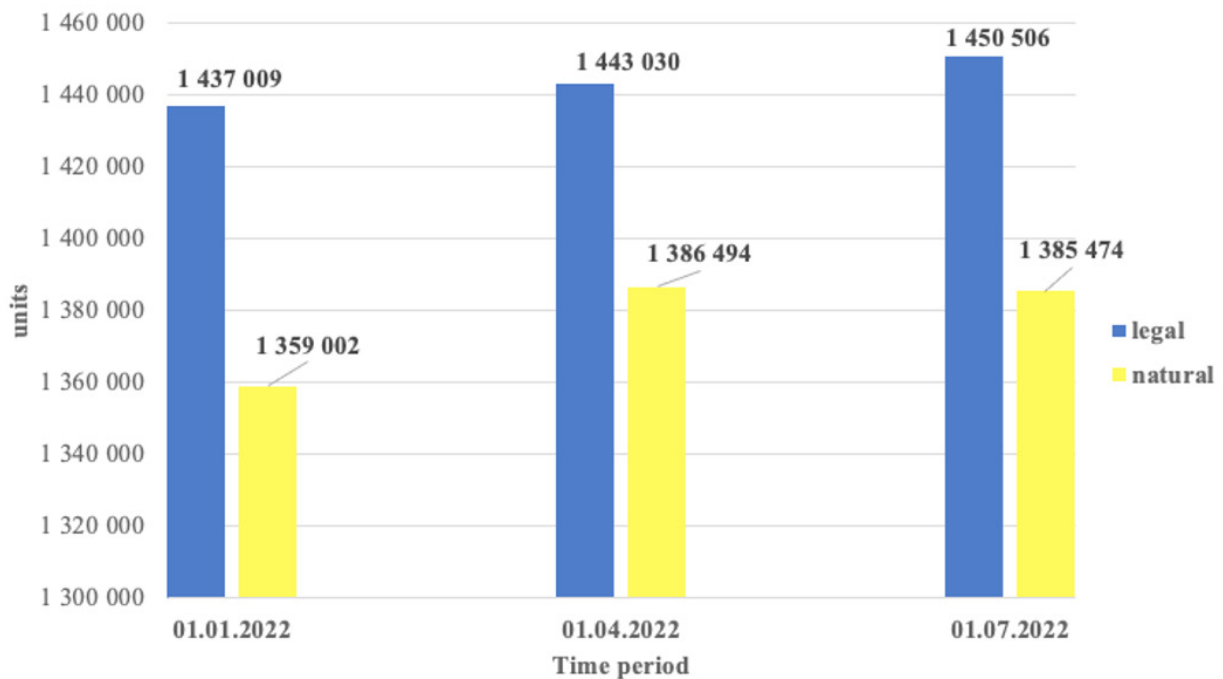
In contrast to the positive dynamics of the large and medium-sized business development, the number of registered individual entrepreneurs' dynamics shows a decrease of this indicator by 1,020 units during the second quarter of 2022 compared to the data as of April 1, 2022 (Table 2).

**Table 2.** Number of natural entities - entrepreneurs of registered in 2022 (selection of natural entities - entrepreneurs with the highest share in the structure of leading types of economic activity)

Type of economic activity	01.01.2022		01.04.2022		01.07.2022	
	units	%	units	%	units	%
<b>Ukraine</b>	<b>1359002</b>	100	<b>1386494</b>	100	<b>1385474</b>	100
<i>by economic activity:</i>						
Maintenance and repair of motor vehicles	n.d.	n.d.	24133	1,74	24119	1,74
Non-Specialised wholesale trade	n.d.	n.d.	18039	1,3	18188	1,31
Retail sale in non-specialised stores with food beverages or tobacco	n.d.	n.d.	78766	5,68	78440	5,66
Other retail sale in non-specialised stores	n.d.	n.d.	68602	4,95	66581	4,81
Retail sale via stalls and markets of food beverages and tobacco	n.d.	n.d.	24895	1,8	24875	1,8
Retail sale via stalls and markets of textiles clothing and footwear	n.d.	n.d.	42725	3,08	41826	3,02
Retail sale via stalls and markets of other goods	n.d.	n.d.	62173	4,48	61329	4,43
Retail sale via mail order houses or via internet	n.d.	n.d.	25482	1,84	25458	1,84
Freight transport by road	n.d.	n.d.	40212	2,9	41438	2,99
Restaurants and mobile food service activities	n.d.	n.d.	39349	2,84	39174	2,83
Computer programming activities	n.d.	n.d.	140394	10,13	144984	10,46
Computer consultancy activities	n.d.	n.d.	27790	2,0	28251	2,04
Data processing hosting and related activities	n.d.	n.d.	25701	1,85	26153	1,89
Renting and operating of own or leased real estate	n.d.	n.d.	41309	2,98	41172	2,97
Funeral and related activities	n.d.	n.d.	55935	4,03	54109	3,91

Source: Kilkist zareiestrovanykh fizychnykh osib-pidpriumtsiv za vydamy ekonomichnoi diialnosti (2022); Kilkist zareiestrovanykh fizychnykh osib-pidpriumtsiv za rehionamy Ukrainy z rozpodilom za oznakoiu stati kerivnyka (2022)

The overall dynamics of main Ukrainian business entities registration during the first semi-year of 2022 is reflected in Figure 1.



**Figure 1.** Dynamics of business entities registration in Ukraine, 2022

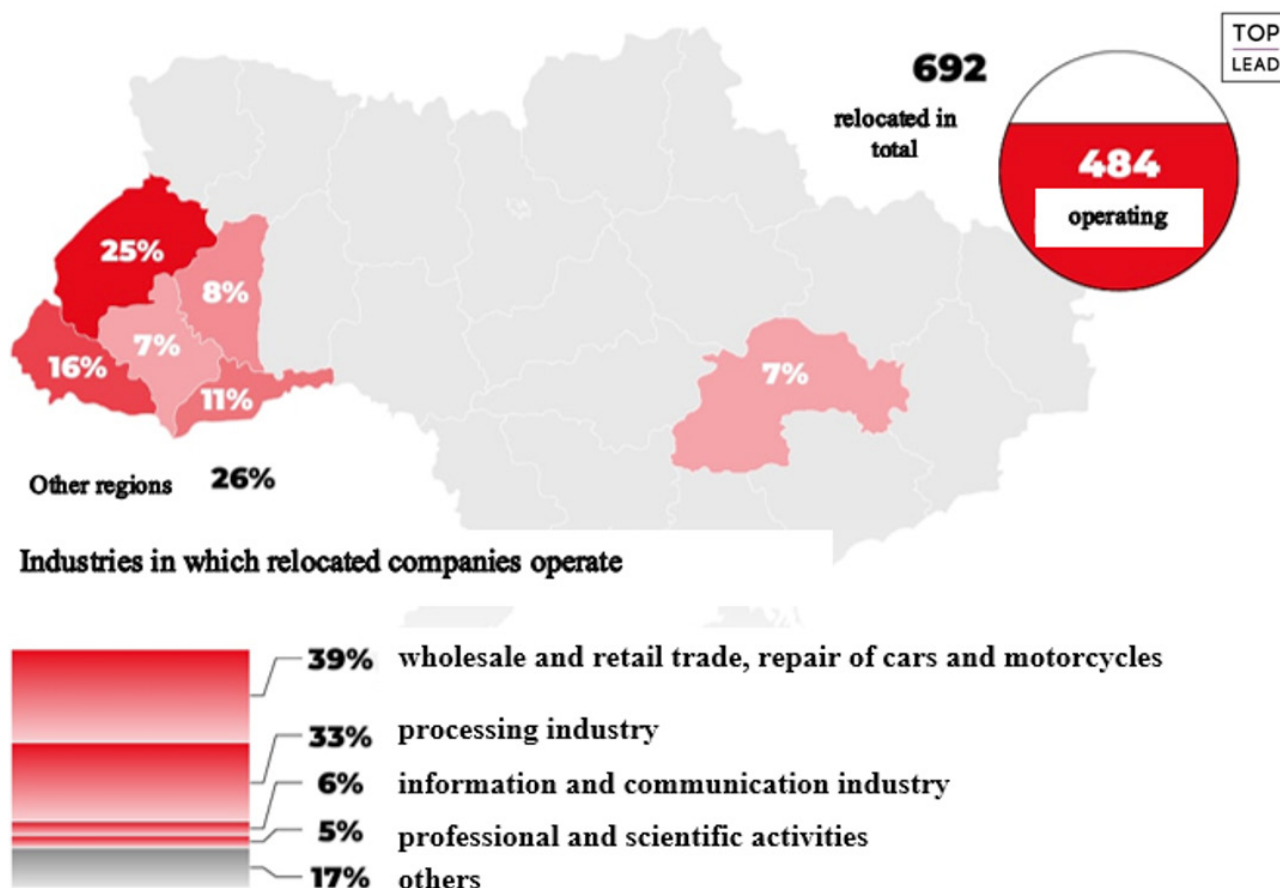
Source: Kilkist zareiestrovanykh fizychnykh osib-pidpriyemtsiv za vydamy ekonomichnoi diialnosti (2022); Kilkist zareiestrovanykh fizychnykh osib-pidpriyemtsiv za rehionamy Ukrainy z rozpodilom za oznakoiu stati kerivnyka (2022); Kilkist zareiestrovanykh yurydychnykh osib za vydamy ekonomichnoi diialnosti (2022)

In contrast to the total number of registered natural entities - entrepreneurs, which decreased in the second quarter of 2022 in comparison with the first quarter of 2022, one of the types of economic activity showed significant growth over the same period – for example, in the second quarter, 4,590 more individuals were registered entrepreneurs carrying out computer programming (and this is not surprising, because IT-specialists can easily work remotely).

In the process of the research, the peculiarities, and actual results of the business relocation program in Ukraine were also analysed. Thus, from mid-March 2022, the government of Ukraine aims to maintain the stability of the national economy by relocating companies from territories close to the war zone or located directly within the war zone to safer regions in the west of Ukraine, while implementing business relocation program.

Companies can move to nine regions («oblasts»): Zakarpattia, Lviv, Ivano-Frankivsk, Ternopil, Khmelnytskyi, Chernivtsi, Vinnytsia, as well as to the south of Volyn and Rivne region. The main carrier is JSC «Ukrzaliznytsia». JSC «Ukrposhta» is responsible for the delivery of equipment to railway stations, it can also be an operator, guaranteeing passage through checkpoints, issuing transport invoices and other documents compensating companies the transportation costs.

The latest data on business relocation shows that 692 companies have already moved to safer regions of the country since the start of the relocation program. 484 of these companies have started operating in new locations since the start of the relocation program. In total, Ukrainian entrepreneurs submitted 1,769 applications through digital interaction platforms for the transfer of production premises (Relokatsiia biznesu tryvaie i Komitet z pytan ekonomichnoho rozvytku dokladaie usikh zusyl zadlia pokrashchennia umov yii zdiisnennia, 2022) (Fig.2).



**Figure 2.** Map of the relocated business in Ukraine

Source: Yak prosuvaetsia relokatsiia biznesu zi skhodu na zakhid Ukrainy (2022)

According to the given data, the largest share of companies moved from regions of active hostilities to Lviv (24.6%), Zakarpattia (16.1%) and Chernivtsi (11.4%) regions. Businesses are also relocating to Ternopilska (7.6%), Dnipropetrovska (7.4%) and Ivano-Frankivska (7.3%) oblasts. Among the displaced enterprises that have already resumed their activities, the largest share falls on enterprises operating in wholesale and retail trade, repair of cars and motorcycles (39% of the total number), processing industry (33%), information and communication



industry (6%), professional and scientific activities (5%) (Relokatsiia biznesu tryvaie i Komitet z pytan ekonomichnoho rozvytku dokladaie usikh zusyl zadlia pokrashchennia umov yii zdiisnennia, 2022).

Ukrainian businesses also received an opportunity to relocate to Poland, a country that has become one of the most active supporters of Ukraine since the beginning of the full-scale war in February 2022. Along with numerous humanitarian projects aimed primarily at sheltering Ukrainian citizens fleeing the bombing of cities and villages by the Russian invaders, Ukrainian companies were given the opportunity to register in Poland and transport their production facilities there. Poland's efforts are highly appreciated by the Ukrainian side, and the country ranks first among Ukraine's trade partners within the EU [Iryna Vereshchuk: Poland is one of the key strategic partners for Ukraine, 2022]. More than 21,836 companies with Ukrainian capital operate in Poland, and in 2022, even before Russia's military attack on Ukraine, 100 more such entities were registered. Evidently, in the current situation, this number will certainly multiply in the near future [Relocation of business from Ukraine to Poland, 2022].

As for business development in Zakarpattia Oblast, according to data (Statystyka shchodo yurydychnykh osib i fizychnykh osib-pidprijemtsiv v Ukraini, 2022), at the beginning of 2022, 66,705 business entities were registered in Zakarpattia Oblast, and 358 enterprises were relocated under the relocation program during the first half of the year, 310 of which started operating (Ponad 85% relokovanykh kompanii u Zakarpatskii oblasti vidnovyly robotu, 2022). In the first half of 2022, Zakarpattia Oblast exceeded its budget. Taxes, fees, and other revenues amounting of UAH 30,846 million were mobilized to the general fund of local regional budgets. Compared to the corresponding period last year, revenues increased by more than UAH 870 million. For six months of the current year, UAH 611.7 million was directed to the regional budget. This is 20.5% more than the planned indicator approved by the budget and 33% more than last year. Some of these revenues are also provided by the relocated business. That is, the increase depends on the companies that moved to Zakarpattia region and resumed their operations here (Ponad 3,8 mlrd hrn spriamuvaly do mistsevykh biudzhativ Zakarpattia vid pochatku roku, 2022).

The business relocation program became a forced response to the challenges of the war and, at the same time, an educational tool. By participating in the program, management representatives had the opportunity to learn approaches to business administration in new regions and in circumstances unfamiliar to them. Thus, the participation of enterprises in the program can encourage a kind of experience exchange in management approaches and establishment of closer business contacts.

Domestic business has learned to be flexible and focus on the main thing. Managers had the opportunity to improve their skills in force majeure analysis, adapt business processes

and improve work efficiency. In times of risk increasing, the most demanded managers are those able to quickly assess and perceive changes and restructure processes in a new way while keeping the needs of the team and society in general at the centre of business interests. According to Anna Derevyanko, an EBA Executive Director, 'The incredible resilience demonstrated by business in Ukraine deserves respect. We see a confident focus of businesses on people, teams, and communities. Increased investments in social initiatives and the support of employees are the proof of the long-term commitment of companies that are ready and willing to continue operating in Ukraine despite the most terrible challenges.' (47% of businesses in Ukraine expect growth next year despite the war, 2022). The role of the leader in this process is extremely important. Amid the usual upheavals, uncertainty, constant fear and stress, a true leader takes responsibility. It is the leaders of the company – owners, managers, or top managers – who must continue to act in a safe way, and at the same time they experience the horrors of war in a human way and are acutely aware of them. The realities of the war showed how important not only the professional qualities, but also the personal qualities of the manager are for business survival.

To preserve the proper dynamics of business functioning in wartime, it seems expedient to act simultaneously in two main directions. Thus, at the state level, in addition to ensuring national security, the problems of judicial reform and establishing the rule of law, fighting corruption, and maintaining macroeconomic stability in general remain relevant and unresolved. At the level of a separate business, it is worth paying attention to the automation of processes, due to which it is possible to communicate and agree on decisions remotely, to the implementation of social initiatives, investments in human capital and the development of business ethics.

In conclusion, it is appropriate to note that it is very difficult to prepare a business for a war, because the solution to the problem comes with its occurrence.

## 5. Conclusions

The study revealed the special relevance of the problems of modern challenges faced by management and business in Ukraine in war conditions. However, it is appropriate to note that the state plays a decisive role in supporting Ukrainian business, developing, and implementing in practice a number of business support programs. Determinant today is the relocation program, which provides comprehensive support for businesses in resuming operations and the physical relocation of all production facilities. The work continuity is so important in wartime that everything is done to create comfortable conditions for the recovery of Ukrainian business.

It has been established that maintaining a profitable business in Ukraine under martial law and ensuring its functioning is a complex process that forces every business representative to quickly adapt to rapid and powerful changes in the macro environment. Ukraine has huge prospects, opportunities, and valuable resources, therefore the end of the war and the removal of many restrictions introduced at the beginning of the war are important for new investments in the development and effective functioning of domestic business.

An in-depth study of the new approaches and directions to the organization and management of business during the war, with special attention to the role of volunteer movements in these processes, as well as determining the need and volume of investments in social initiatives made by private businesses appear to be important directions for the development of this research in the future prospect.

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