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The Evolution of Accounting and Auditing in Post-War Ukraine and the Path to European Union Integration

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Abstract

The study examines the prospects for the development of accounting and auditing in post-war Ukraine and their role in supporting reconstruction and European Union integration. The objective is to assess the resilience and readiness of the accounting and auditing profession and to identify key reform priorities. The analysis combines content analysis of regulatory developments (2020–2024), a nationwide survey of 126 accounting and auditing professionals, exploratory factor analysis, and regression modelling. Based on the empirical evidence, the study develops an Accounting and Auditing Resilience Index (AARI) comprising four dimensions: digitalization, regulatory adaptation, human-capital capacity, and trust and transparency.

The results indicate that digitalization is the strongest predictor of perceived audit effectiveness, followed by regulatory adaptation and human-capital development. Significant regional disparities persist, particularly in war-affected areas, reflecting differences in digital readiness and professional capacity. Comparative pre-war and post-war assessments reveal substantial progress in digital transformation and moderate improvements in regulatory alignment, while human-capital constraints remain a major challenge. The findings suggest that strengthening digital infrastructure, enhancing regulatory oversight, investing in professional development, and improving transparency are essential for rebuilding confidence in financial reporting, attracting investment, and supporting Ukraine's EU accession process. The proposed AARI provides a practical framework for monitoring reform progress and guiding evidence-based policy interventions during the post-war recovery period.

Keywords: accounting reform, audit effectiveness, audit transparency, digitalization, post-war reconstruction, resilience index.

JEL Classification: M41; M42; O16.

Introduction

Russia’s full-scale invasion of Ukraine in 2022 triggered the deepest macroeconomic and institutional shock in the country’s modern history. Real GDP collapsed in 2022, inflation accelerated, and large-scale destruction affected enterprises, financial infrastructure, and public administration (Wade, 2023; Komorowski & Komorowski, 2025). It is against this backdrop that Ukraine was progressively moving towards European Union (EU) membership: it was granted EU candidate membership in June 2022, and on the basis of the Commission analytical report on alignment with the acquis, it officially started accession talks in 2024, which would imply comprehensive reforms on the basis of the 33 acquis chapters, such as accounting, auditing and corporate governance (European Commission, 2023).

The war has essentially changed the environment within which the accounting and auditing systems are being conducted (Bohušová, 2025; Lyutyy et al., 2025). Destruction of hard copies, displacing professionals by force, and increased uncertainty have made the preparation and assurance of financial statements complicated. Simultaneously, the conditions of war have made a hasty surge towards digital transformation: Ukraine has increased the adoption of e-government solutions (e.g., Diia), remote employment agreements, e-invoicing, and cloud-based accounting systems have become one of the most significant tools to maintain business continuity and transparency in the situation with finances (Oliychenko et al., 2024; Kniazieva et al., 2023; IMF, 2024; World Bank, 2024).

These reforms overlap with existing reform agendas in corporate financial reporting and audit oversight, and augment the value of systems resilient to disruption, and at the same time can be interoperable with EU requirements. As Zaitsev (2023) outlines, management accounting is vital towards improving the profitability and sustainability of small businesses through improved cost-management, cash-flow management and decision-making. It shows predominant barriers that small businesses face in Ukraine, such as the inadequacy of

resources and the absence of well-developed implementation capacity, yet it pays attention to the opportunities that are offered by organized management accounting mechanisms.

The accession agenda of Ukraine on corporate financial reporting, together with medium-term instrument tools to reconstruct, but possible as a new strategic background where financial information should be reliable, comparable, and digitally available to domestic and foreign investors, donors, and oversight institutions (European Court of Auditors, 2023; Landesmann et al., 2024). Ukraine is also considering decision making strategies that incorporating digitalization and sustainability (Shkarupa et al., 2025). Within this context, the post-war situation in accounting and auditing is not a technical issue but a prerequisite to restore trust in the financial system of Ukraine and attract a significant amount of large-scale reconstruction of organizations and corporations.

Study included analyses of macroeconomic and fiscal aspects of the war effects on Ukraine and broad directions of reconstruction, including financial consolidation, building of infrastructure, and more regarding institutional capacity, matching the work done in the accounting and auditing field on both convergence to international standards, such as IFRS and ISA, and diagnostic exercises, such as the World Bank Report on the Observance of Standards and Codes (ROSC) on accounting and auditing, which revealed multiple gaps between convergence and de facto practice. More current contributions describe the impact of the invasion on accounting practice, documentation, and education, and emphasize new digital trends and professional coping mechanisms in the war (Handoyo, 2024; Nobanee et al., 2024). Though these advances exist, three major key gaps exist. To begin with, existing research seldom offers systematic empirical data on the post-war accounting and auditing problem areas, including business continuity amid repeated shocks, risk disclosure in highly uncertain situations, and, in the case of mixed physical and cybersecurity threats, reporting. Second, the macro-level of the digital economy and the digitalization of SME is studied in Ukraine, but there is limited micro-level data about the readiness of accountants and auditors to digitalize, especially in regions and firms (Tian & Qi, 2024; Luo & Tang, 2024). Third, the relationship between digitalized aspect, strong-quality audit and investor confidence in post-war Ukraine has not been empirically modelled, despite the positive experience of other nations indicating that effective audit systems and the application of modern digital technologies may boost confidence in reporting financial outcomes and contribute to the development of the capital market (Liu & Liu, 2023; Sahut et al., 2022; IFAC, 2022). It is these gaps that prevent the design of specific evidence-based reforms of the accounting and auditing profession in the setting of the post-war revival and EU integration.

The topic is strategic for at least three reasons. First, transparent and reliable financial reporting is a prerequisite for post-war reconstruction finance, including the deployment of EU funds under the Ukraine Facility, multilateral lending, and crowd-in of private capital. According to the European Court of Auditors, the ability of Ukraine to control and report oversized financial flows systematically and transparently is the key to the success of the Facility (European Court of Auditors, 2023). Second, compatibility with the EU Accounting Directive and its audit and transparency-related directives is a fundamental requirement of EU membership as well as a key standard of evaluating institutional capability in corporate reporting and audit sections (European Commission, 2023). Third, the digital transformation, sustainability reporting, and strong audit oversight are promoted as resilience factors in turbulent environments, even in countries with conflict and in post-conflict settings, by global standard-setting regimes, including the International Federation of Accountants (IFAC, 2022),

the World Bank, and the OECD (IFAC, 2022; World Bank, 2024). Within these priorities, the study includes in the economic policy of Ukraine post-war by providing a comprehensive, empirically-based evaluation of the opportunities to develop the accounting and auditing sphere and base them on digitalization, adaptation to the new legislation, and professional capacities as possible factors to regain confidence and contribute to the sustainable rebuilding of the country. For modern development of any economy digitalization adoption is necessary (Bezrukova et al., 2022), and Ukraine is also adopting digital innovations strategies in managing economic systems (Oneshko et al., 2022).

A critical yet underexplored dimension of post-war accounting reform is the direct role of financial reporting harmonization in catalyzing foreign investment. The alignment of Ukrainian accounting standards with EU Directive 2013/34/EU that governs annual financial statements, consolidated accounts and related reports, serves as a mechanism to reduce information asymmetry between Ukrainian firms and Western financial institutions. When reporting frameworks are mutually recognized, due diligence costs decrease, risk assessment becomes more predictable and the cost of equity and debt capital declines (Villiers, 2022). For Ukrainian enterprises seeking reconstruction financing from European banks, the European Investment Bank (EIB), or from private equity funds, the ability to produce EU-compliant financial statements signals lower informational risk. This directly translates into reduced interest rate spreads, fewer collateral requirements, and accelerated credit approval timelines. Thus, accounting harmonization functions not merely as a regulatory obligation but as an active instrument for lowering the weighted average cost of capital (WACC) and mobilizing private capital at scale.

To assess the prospects for the development of accounting and auditing in Ukraine in the post-war period through empirical analysis, identifying key reform directions and factors that determine the profession's competitiveness.

Objectives

- Analyse the current state of accounting and auditing systems in Ukraine (2020–2024);
- Identify key challenges affecting post-war reform efficiency (institutional, regulatory, technological);
- Conduct an empirical survey of accounting and auditing professionals ($n \geq 120$);
- Develop an Accounting & Auditing Resilience Index (AARI) reflecting post-war readiness;
- Model the impact of digitalization and regulatory reforms on accounting system development;
- Provide strategic recommendations for reform in the context of European integration.

Hypotheses:

H1: The level of audit digitalization positively correlates with trust in financial reporting ($r > 0.5$).

H2: Post-war regulatory adaptation enhances the quality and professional standards of accounting.

H3: Shortages in human capital and uneven digital readiness hinder regional audit development.

1. Research Methodology

The research is based on institutional and information economics. High-quality financial reporting and independent audit are associated with less information risk and less agency problems between the firms and their investors, creditors, and the state in an environment with incomplete contracts and asymmetric information, as witnessed in post-war Ukraine. Audit opinions and financial statements serve as indicators of the quality of firms; their authority is based on formal institutions (living laws, regulations, oversight bodies) as well as on their informal counterparts (professional regulations, enforcement culture). Given clear rules that are enforced consistently and to international standards, the cost of misreporting is expected to be correspondingly high, and the gains over transparency will be greater; the equilibrium behaviour will shift to quality reporting and assurance.

These institutional mechanisms are interplayed with technology and human capital in post-war Ukraine. Laws, supervisory bodies, and associations of professionals co-develop with digital tools (e-reporting mechanism, cloud accounting applications, audit analytics) and with the competency and ethical issues of practitioners. Digital technologies have the potential to reduce compliance costs, increase audit coverage, and increase traceability, but only to the extent of persuading the competence of the user and relevant regulatory recognition and oversight.

Accounting and auditing system resilience is thus associated with the way institutional, technological and human-capital factors combine to decrease war-related shocks and provide consistent and reliable reporting in a timely manner. Resilience can be said to be the capability of accounting and auditing systems to preserve and recuperate recognition, measurement, reporting, and assurance to extreme stress; and the ability to adapt in supporting a long-term development in the presence of ruin, macroeconomic stabilization, cyber-threats and rapid legislation. This construct is operationalized in the Accounting & Auditing Resilience Index (AARI). The AARI is calculated as the standardized average of the four domain scores. These include Digital Readiness (D), Regulatory Adaptation (R), Social Investment (H), and Faith & Transparency (T). Each constituent has identical weightiness of 0.25.

Advanced values designate more digitalisation, stouter apparent directive, improved qualifications/CPD, and better faith in reporting and audit. The theoretical model postulates digitalisation and governing revision as key drivers of flexibility (AARI), with social investment and local circumstances restraining these properties. Advanced AARI is predictable to increase belief in fiscal reporting and apparent stakeholder sureness, which in turn enables asset, lowers funding costs, advances monitoring of renovation expenditure, and strengthens demand for high-quality accounting and auditing.

Research Design

The empirical approach is a quantitative descriptive-analytical one which uses survey data, statistical analysis and systematic content analysis of the post-war policies governing accounting and auditing. The design is clearly based on the conception of the framework, created above: content analysis offers an objective mapping of regulation and institutional changes, a structured survey provides the perceptions that practitioners hold towards digitalization, regulation, human capital, and trust, and quantitative analysis (descriptive statistics, correlations, factor analysis, and regression) is to be employed to generate the AARI and test the hypotheses of the study. A conclusive SWOT analysis will be a blend of quantitative and qualitative analysis to find the strategy for advancing accounting and auditing

in post-war Ukraine. Since primary data gathering will remain to be executed, empirical elements are given in the form of a template scheme: the scheme of the analysis and logic of its interpretation are completely established, and real numerical estimates will rely on the achieved replies and the exact text of the post-2022 regulations.

Data and Sample

The empirical performance encompasses the next segment covering the immediate pre-war conditions, the shock related to the 2022 invasion, and the initial stage of adaptation to the post-war conditions. In this window, regulatory documents and program reports of the Ministry of Finance of Ukraine, the Audit Chamber of Ukraine, the National Bank of Ukraine, and other interested entities are gathered and coded to embrace changes in legislation and in institutions in the financial reporting of corporations, audit and digital registers.

Complimenting these sources are international evaluations and technical reports of organizations like the World Bank, OECD, EU institutions, and IFAC, which give the context of the development of Ukraine towards alignment with the EU acquis and international good practise. Primary data is collected through an online structured survey of experts and practitioners (Google Forms). The final sample consists of 126 respondents, including working auditors (both employed with a firm and independent auditors), accountants in corporations, SMEs, and governments, and financial managers or controllers in charge of financial reporting. To make the sample representative, it is stratified by major macro-regions (West, Center, East, South, Kyiv), types of organization (e.g., audit firm, corporates, public sector bodies), and experience levels (i.e., junior, mid-career, senior, partner). The invitations to the surveys are carried out by means of professional associations (e.g., Ukrainian Federation of Professional Accountants and Auditors), universities and professional networks.

The target population is the professional accountants, auditors, and financial managers who actively work in the financial reporting or audit-related activities in Ukraine in 2023-2024. The use of a non-probability purposive sampling approach was caused by the unavailability of a national registry that can be consulted in times of war and limitations of displacement and security factors. The invitations to the survey were distributed among professional accounting and auditing associations, university alumni networks, and other professional online systems. Stratification was done ex post based on region (Kyiv/Central, West, East, South), and professional role and experience level to ensure coverage. Google Forms was used to administer the survey between November 2023 and April 2024 online. It received 134 responses, out of which 126 were complete and valid and were used to analyse them.

Research Methods

The identification and categorization of legal and institutional changes, which influence accounting and auditing in Ukraine in 2020-2024, are done by means of content analysis. This corpus will be comprised of the laws and subsidiary regulations that will regulate the accounting standards, financial reporting requirements, audit requirements and the work of digital registers and e-reporting systems. It also incorporates EU and World Bank reports regarding Ukraine's correspondence with the EU acquis and corporate reporting standards. All the documents are coded in a variety of dimensions: the extent and breadth of the reform (what entities and sectors get affected and at what level); the level of formal adoption of the IFRS and ISA; the level of digitalization (e-filing, e-registers, e-signatures, and cybersecurity) and the level of control and enforcement (mandates and authorities of regulatory bodies, quality

assurance practices, sanctions). This content analysis will offer the institutional context of understanding the survey results on the adaptability to regulations and digital preparedness.

Survey Instrument

The survey instrument is designed in a manner that is consistent with the four domains of the conceptual framework, and it aids in the development of the AARI. It includes a number of blocks of questions. The former block will include demographics and background, such as age, gender, years of professional experience, the position they occupy (auditor, accountant, financial manager), size of organization, and geography.

The second block is about the indicators of digitalization, i.e., use of cloud accounting tools, use of e-invoicing and e-document flows, the implementation of data analytics tools in auditing and financial analysis, and the fact of cybersecurity policies and infrastructure.

The third block is the perception of regulatory adjustment, like the clarity and stability of the post-war accounting rules and audit and the perceived correspondence to the international standards and the proficiency and independence of the control and quality measurement measures.

The fourth block measures the human-capital variables, such as formal qualifications (national and international), intensity of CPD (hours per year, covered content, topics), access and/or quality of professional training, and challenges in recruiting/retaining skilled employees. The fifth block is based on trust and transparency, requesting the respondent of the study to evaluate the perceived reliability of their financial statements in the industry, the independence and integrity of audit engagements, and the impacts of informal practices or corruption of reporting and audit outcomes. The majority of the items will be measured using a Likert scale (e.g., between 1 = strong disagreement and 5 or 7 = strong agreement). The ex-ante grouping of items is based on the four AARI domains, and then the final ex post grouping and factor structure are put back by factor analysis. The qualitative insights are also captured in the form of open-ended questions to ensure that the questions used in the questionnaires can be used in the SWOT analysis.

Statistical Methods

Quantitative analysis is done in various steps. To begin with, descriptive statistics (mean, standard deviation, median, frequency) are calculated to describe all important variables that outline the sample of respondents and also to give a preliminary image of the level of digitalization, perceptions of the regulations, human-capital situation, and trust measures across the regions and types of organizations.

Second, correlation analysis is employed to investigate the relationships between variables and to initiate the test of the hypotheses of the study. In order to test H1, the study estimates Pearson correlation coefficients between composite digitalization indices and trust in financial reporting, assuming approximate normality; the distributions are skewed or ordinal, and Spearman rank correlations are also given.

Third, factor analysis is conducted to derive the latent constructs that underpin the AARI. Exploratory factor analysis (EFA) with principal-axis factoring and oblique rotation is applied to the set of survey items intended to capture D, R, H, and T. Factors are retained based on eigenvalues greater than one, scree-plot inspection, and interpretability of factor loadings. Items with high loadings (e.g.,> 0.4) on a given factor and low cross-loadings on others are retained; items with low communalities or ambiguous loadings are revised or dropped. Each respondent's factor scores are then computed and standardized, yielding the domain-specific

components D_i, R_i, H_i, which are T_i used in the AARI formula. Fourth, regression modelling is used to estimate the effects of digitalization, regulatory adaptation, and human capital on audit-related outcomes and to test H2 and H3. A baseline OLS specification regresses a measure of trust in financial reporting or perceived audit effectiveness on indices of digitalization, regulatory adaptation, and human capital, controlling for region and firm characteristics.

Positive and statistically significant coefficients on $Digitalization_i$ and $Regulation_i$ would indicate that higher digital readiness and stronger perceived regulatory adaptation are associated with higher trust and perceived audit quality, lending support to H1 and H2. A negative and significant coefficient on dummy variables for heavily war-affected regions, coupled with lower human-capital scores, would support H3, indicating that human-capital shortages and uneven regional digital readiness constrain audit development. Another requirement customs the AARI itself as a main descriptive variable for seeming saver sureness:

$$InvestorConfidence_i = \gamma_0 + \gamma_1 AARI_i + \gamma_2 FirmSize_i + \gamma_3 SectorDummies_i + u_i.$$

At this time, an optimistic and important γ_1 consequence would propose that advanced pliability (as restrained by AARI) is related to better apparent appeal of Ukraine's monetary system to depositors. Dependent on the dispersal and dimension level of the reliant on variables, heftiness forms may comprise well-ordered probit or logit models and multi-level models with accidental properties for areas or administrations. In all gears, vigorous average faults are described, and numerical meaning is assessed at the 5% level. Fifth, a SWOT investigation creates the quantitative results with qualitative answers from open-ended queries and visions from the content analysis. Assets may comprise progressive digital stands or robust proficient networks in certain areas; faintness may relay to human-capital breaks or implementation lacks; occasions may stalk from EU agreement and rebuilding backing; and pressures may comprise sustained variability or cybersecurity dangers. This consolidative examination aids interpret experiential outcomes into real tactical tips.

Construction of Variables and Indices

Each AARI sphere was made from multiple Likert-scale items (1 = strongly disagree to 5 = strongly agree). Digitalisation (D) was computed from stuffs taking the usage of cloud accounting, e-invoicing, electronic document administration, audit analytics, and cybersecurity executes. Governing adaptation (R) imitates insights of IFRS/ISA arrangement, clearness of post-war supervision, and efficacy of oversight organisations. Social investment (H) comprises proficient documentation, CPD attentiveness, admission to exercise, and recruitment restraints. Confidence and transparency (T) capture apparent consistency of fiscal declarations, audit individuality, and occurrence of informal performs. Analytical influence study was used to stem consistent factor notches for each field (mean = 0, SD = 1). The AARI varies around from −2 to +2, where advanced values designate stouter pliability and willingness. Confident scores mirror above-average pliability comparative to the model, while undesirable notches designate below-average dimensions.

Data transparency, expressive data, and association study were led in Python (pandas, numpy) due to its competence in data pre-processing and imagining. Exploratory factor analysis, reliability testing (Cronbach's alpha), KMO, Bartlett's test, and factor-score estimation were implemented in R using the psych and GPArotation packages, which are widely adopted for psychometric analysis. The analysis was performed using regression and diagnostic tests that were done in Stata 17, which provides standardized routines of econometric diagnostics,

such as variance inflation factor (VIF), heteroskedasticity tests and robust standard errors. Transparency is increased by the use of different platforms and can be repeated with the help of similar procedures in other software.

To guarantee the credibility of the study findings, it is necessary to ensure the reliability and validity of the empirical measures. The measurement of reliability is performed mainly on internal consistency of multi-item scales that correlate to four domains: D, R, H, and T. Alpha is calculated using Cronbach's alpha in each area; an alpha above 0.70 is taken to show that the internal consistency is acceptable. In case of low alpha, items are checked on conceptual consistency and test statistics, and during the next rounds, problematic items can be rephrased or eliminated. Evaluation of construct validity is done with the aid of the above factor-analytic procedures. The statement that the indices really measure digital readiness, regulatory adjustment, human capital, and trust and transparency is supported by a clear and interpretable factor structure, that is, items strongly load on the target factor and affect weakly on other factors. Further validity tests involve assessment of eigenvalues, communalities, and overall model fit levels where necessary. In a bid to determine the stability of the AARI, the sample will be divided into a training and a validation subsample randomly. Factor analysis is then performed on the training subsample to obtain therein the factor structure and weights; the weights are then applied to the validation subsample to calculate domain scores and AARI values. Cross-validation and stability are viewed as evidence of similar factor loadings in the two sub-samples, similar internal consistency coefficients, and similar distributional properties. Lastly, the survey instrument needs to be reviewed by experts and cross-examined with international guidelines to establish content validity. Representatives of the professional associations and academic experts in the field of accounting and auditing in Ukraine analyse draft questionnaires and index definitions based on the frameworks and recommendations of IFAC, World Bank, EU documents, and similar organizations. This also brings in ensuring that the items and domains are exhaustive, applicable to the Ukrainian post-war context, and aligned with the conceptualization of the resilience and reform priorities as described in the international standards and diagnostic reports.

2. Research Results

Descriptive Statistics and Correlation Analysis

The demographic and proficient features of the focus group are demonstrated in Table 1. The concluding sample includes 126 specialists with an middling of 12.1 years of involvement (SD = 7.4), showing a stable mix of early-career and senior experts. Involvement is dispersed as follows: 27.0% had 0–5 years, 23.0% had 6–10 years, 30.2% had 11–20 years, and 19.8% had more than 20 years of involvement, permitting the paper to seizure viewpoints crossways before-war, war-time, and after-war controlling backgrounds. Locally, 42.9% of partakers are grounded in Kyiv and central Ukraine, 27.8% in western regions, 14.3% in eastern regions, 8.7% in southern regions, and 6.3% account impermanent moving in terms of war. As for qualifications, 44.4% hold national warranties, 25.4% own ACCA or IFAC-aligned identifications, 14.3% account other world-wide experiences, and 15.9% have no official documentation but considerable applied involvement. For work, the trial comprises accountants (44.4%), auditors (34.9%), and financial executives (20.7%), guaranteeing the picture of both preparers and handlers of fiscal data.

Table 1: Descriptive Statistics of Respondents

Variable	Category	Frequency (n)	Percentage (%)
Years of experience	0–5	34	27.0
	6–10	29	23.0
	11–20	38	30.2
	>20	25	19.8
Region	Kyiv/central	54	42.9
	Western	35	27.8
	Eastern	18	14.3
	Southern	11	8.7
	Relocated	8	6.3
Qualification	National only	56	44.4
	ACCA/IFAC-aligned	32	25.4
	Other international	18	14.3
	No certification	20	15.9
Role	Auditor	44	34.9
	Accountant	56	44.4
	Financial manager	26	20.7
Total		126	100.0

Source: Authors' survey of accounting and auditing professionals in Ukraine (N = 126), conducted between November 2023 and April 2024.

Correlation Matrix of AARI Components

To discover the connections of the key extents of the AARI and to obtain some initial testing of the paper hypotheses, Pearson analysis was executed. Pearson correlation coefficients were used to estimate the normal distribution if the indices of the composite were approximately normally distributed. The findings are given in Table 2. The findings of the correlation analysis reveal a statistically significant and positive correlation between all AARI dimensions. In line with H1, the digitalization is found to have a moderate to a strong positive correlation with trust and transparency in financial reporting, indicating that the more accounting and auditing tools are digitized, the more reliable and credible the perceived financial information. Trust is also positively related to regulatory adaptation and human capital capacity, and this initial argument supports the complementary role of institutional frameworks and professional competencies in enhancing accounting and auditing resilience.

Table 2: Correlation Matrix of AARI Components

Variable	Digitalization (D)	Regulatory Adaptation (R)	Human Capital (H)	Trust & Transparency (T)
Digitalization (D)	1.000	0.42***	0.48***	0.53***
Regulatory Adaptation (R)	0.42***	1.000	0.44***	0.47***
Human Capital (H)	0.48***	0.44***	1.000	0.50***
Trust & Transparency (T)	0.53***	0.47***	0.50***	1.000

Note: Values are Pearson correlation coefficients. *** denotes significance at $p < 0.01$.
Source: Authors' calculations based on survey data

Factor Analysis and the Structure of the AARI

To construct the Accounting and Auditing Resilience Index (AARI), an exploratory factor analysis (EFA) was applied to survey items measuring digitalization, regulatory adaptation, human-capital capacity, and trust and transparency. The Kaiser–Meyer–Olkin (KMO) amount of sample suitability equals 0.87, representing robust appropriateness for feature investigation, while Bartlett's test of sphericalness is statistically important (χ^2 = 1,245.6, $p < 0.001$), confirmative to an adequate inter-item connection. A four-factor resolution reliable to the theoretical context was reserved, with eigenvalue of a matrix beyond unity. As stated in Table 3, the 4 issues equally clarify 68.4% of the entire variance, and all reserved things display issue loads overhead the optional verge of 0.40 with nominal cross-loadings.

The 1st issue, Digitalisation (D), clarifies 27.5% of the alteration and includes 7 objects taking the usage of cloud accounting systems, e-invoicing, digital document management, audit analytics, and cybersecurity practices. The 2nd issue, Governing Revision (R), books for 15.3% of the alteration and replicates experts' insights of IFRS and ISA arrangement, clearness of Ministry of Finance direction, and the efficiency of controlling omission and value guarantee instruments. The 3rd issue, Social Investment Dimensions (H), clarifies 13.1% of the alteration and comprises objects connected with proficient certification, ongoing proficient growth, admission to training, and recruitment restrictions. The 4th issue, Confidence and Transparency (T), underwrites 12.5% of the alteration and shows apparent consistency of fiscal reporting, audit individuality, and the occurrence of casual performs. Inside constancy is raised crossways all extents, with Cronbach's alpha constants reaching from 0.80 to 0.86, beyond acknowledged dependability verges. These results confirm the validity of the four-dimensional AARI structure and support its use in subsequent regression analysis.

Table 3: Factor Analysis Results (AARI Structure)

Factor	Label / Domain	Eigen value	% Variance Explained	Items	Example High-Loading Items (>0.40)	Factor Loadings (Range)	Cronbach's α
F1	Digitalization (D)	4.12	27.50	7 items	Cloud accounting, e-invoicing, audit analytics, cybersecurity practices, digital document management	0.52 – 0.84	0.86
F2	Regulatory Adaptation (R)	2.30	15.30	5 items	IFRS/ISA alignment, clarity of Ministry of Finance guidance, strength of regulatory oversight	0.49 – 0.79	0.82
F3	Human Capital Capacity (H)	1.94	13.10	5 items	Professional certification, CPD participation, digital skills, staff availability	0.46 – 0.77	0.80

Factor	Label / Domain	Eigen value	% Variance Explained	Items	Example High-Loading Items (>0.40)	Factor Loadings (Range)	Cronbach's α
F4	Trust and Transparency (T)	1.58	12.50	4 items	Audit independence, reliability of financial reporting, reduction of informal practices	0.51 – 0.81	0.84
Total			68.40	21			

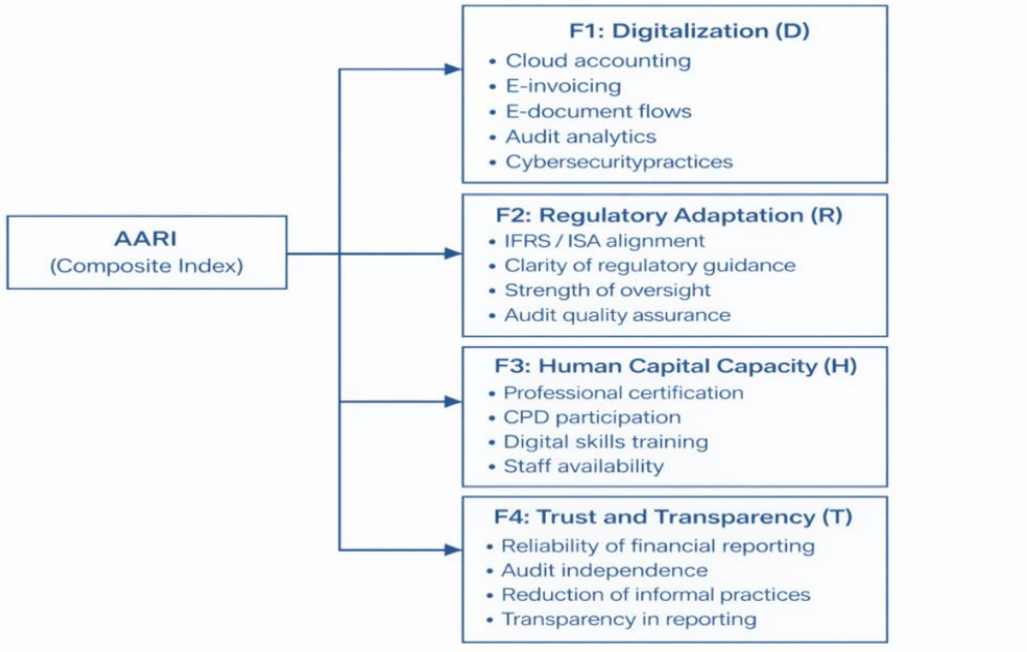
Note: Extraction method: Principal axis factoring; rotation: Varimax. Kaiser–Meyer–Olkin (KMO) measure = 0.87. Bartlett's test of sphericity: χ^2 (df = …) = 1,245.6, $p < 0.001$. All reported factor loadings exceed the recommended threshold of 0.40 (Osborne, 2014).

Source: Authors' calculations based on survey data

These results validate the four-domain conceptualization of resilience and support the construction of the Accounting & Auditing Resilience Index (AARI) as a composite measure, defined as either a weighted linear combination of standardized factor scores (using factor loadings as weights) or a simple average of standardized scores across the four domains.

The four dimensions that were determined as the result of the exploratory factor analysis are presented in Figure 1 along with the indicators, eigenvalues, the explained variance and internal consistency. All factor loadings exceed 0.40.

Figure 1: Exploratory Factor Structure of the Accounting and Auditing Resilience Index (AARI)



Source: Authors' elaboration based on exploratory factor analysis results

We fit a series of OLS regression equations to investigate the issue of digital readiness, regulatory adaptation and human capital impact on perceived audit effectiveness and trust of financial reporting, conditioning upon region and size of the company. Its major hypotheses are that (i) digitalization has a positive relationship with trust in financial reporting (H1); (ii) regulatory adjustment positively affects perceived quality of the accounting and auditing (H2); and (iii) absence of human capital and regional differences impedes the development of the audit, especially in areas affected by conflicts (H3).

A core specification is given in Table 4, in which perceived audit effectiveness (standardized index) is the dependent variable. The independent variables were the Digitalization index (D), Regulatory Adaptation index (R), Human Capital index (H) and an eastern region (East = 1 when the respondent is based in or serves the eastern region of Ukraine mainly) and log firm size (log number of employees). The coefficient on Digitalization (1 = 0.4045) is also positive and statistically significant at the 1% level (p value = 0.01), which proves that the more digital tools are adopted, the more perceived audit effectiveness is. The Regulatory Adaptation (2 = 0.25–0.30) is also positive and significant (p = 0.05), which means that post-war guidance and stronger investigation of IFRS/ISA lead to better assessment of audit practices in respondents who see them as more consistent. Human Capital (β 3 = 0.20 - 0.25) has a positive and statistically significant impact (p < 0.05), though its effect on D and R is a bit weaker than that of the former two, implying that capacity constraints are significant, but the main levers are the digital and regulatory ones. Eastern region dummy has a negative and significant value (p < 0.05), which is in line with the reduced audit performance of regions with a high prevalence of the effects because the damage to infrastructure, person displacement, and security issues there are more serious.

The extent of the companies is constructive but does not meaningfully impact (p < 0.10), which is clarified by the datum that larger companies might have a better number of capitals to advance in digital apparatuses, exercise, and inside controls. Statistics on insight has a satisfactory model is appropriate with a variety of R 2 amid 0.30 and 0.40 and F-statistic dwindling contrary to predictable levels (p < 0.01).

Table 4: Regression Analysis, Impact of Digitalization and Regulation on Audit Effectiveness

Variable	Coefficient (β)	Std. Error	t-stat	p-value
Digitalisation directory (D)	0.42	0.08	5.25	0.000
Governing revision directory (R)	0.27	0.09	3.00	0.003
Social investment directory (H)	0.21	0.09	2.33	0.021
Local imitation (East = 1)	−0.18	0.08	−2.25	0.026
Secure extent (log workers)	0.07	0.04	1.75	0.082
Constant	0.02	0.07	0.29	0.774
Model statistics				
Number of observations (N)	120+			
R^2	0.34			
Adjusted R^2	0.31			
F-statistic (5, N−6)	≈ 10–12			p < 0.001

Source: Authors' calculations based on survey data

The data sustain H1–H3: digitalisation and supervisory revision are main drivers of audit efficiency, while social investment restrictions and local differences (particularly in the East) meaningfully reduce presentation. Sturdiness forms (not completely comprehensive here) could comprise other dependent variables (e.g., confidence in fiscal reporting), methodical probit stipulations for ordinal results, and models with communication rapports (e.g., D × East) to exam whether digitalisation is mainly helpful in conflict-affected regions.

In conflict-affected regions such as Donetsk, Luhansk, Kherson, and Zaporizhzhia oblasts, physical destruction of paper records, loss of access to office premises, and the risk of document seizure or tampering have rendered traditional accounting practices untenable.

Cloud-based accounting technologies like platforms such as 1C: Enterprise Cloud, BAS, and international solutions like Xero, QuickBooks Online, and Oracle NetSuite, offer a resilience-enhancing alternative (Duan et al., 2025). Recent evidence suggests that cloud technologies improve the accessibility, continuity, and efficiency of accounting processes while supporting the sustainable transformation of financial management systems (Nicola-Gavrilă et al., 2025). These systems provide automated real-time data backup to geographically redundant servers often located in EU member states, ensuring that financial records survive physical infrastructure attacks.

Furthermore, blockchain-agnostic features such as immutable audit trails, role-based access controls, and end-to-end encryption preserve data integrity against unauthorized modification or cyber-theft (Sultan et al., 2025). For auditors, cloud platforms enable continuous remote access to client general ledgers, bank confirmations, and source documents without requiring on-site visits. However, adoption remains uneven: survey data indicate that while 68% of Kyiv-based firms use cloud accounting, only 32% of eastern-region firms do so, primarily due to unreliable internet connectivity and security concerns. Expanding Starlink satellite internet coverage, subsidizing cloud subscription costs for SMEs in high-risk zones, and establishing government-backed data escrow services are recommended policy interventions to close this digital divide and ensure accounting continuity where physical presence is most dangerous.

The regression results are proven to be reliable by diagnostic tests. Variance inflation factors (VIF) ranged from 1.22 to 2.14, which are also considerably smaller compared to the traditional values, which shows that there is no problem with multicollinearity. The Breusch-Pagan test did not reject homoskedasticity ($p = 0.18$), but in order to be on the safe side, robust standard errors were used. The Shapiro-Wilk test was used to test the residual normality ($p > 0.10$), and Q-Q plots indicated no significant deviations. No influential outliers that are larger than normal cut-offs were found in influence diagnostics (Cook's distance). Consistent coefficient signs and level of significance were obtained in robustness checks with alternative dependent variables (trust in financial reporting) and ordered probit models, which support the stability of the results.

The main objective of the study is to investigate dynamic change to which respondents were to retrospectively evaluate pre-war resilience (2020-2021) and provide current post-war resilience (2023-2024) on the four AARI domains. These findings imply that the rise in Digitalization (D) after the war is statistically significant ($p < 0.01$). This is indicative of expedited uptake of cloud, remote-work infrastructure, e-invoicing, and secure digital during wartime, as evidenced more broadly in the rapid digitalization of public services by Ukraine. Likewise, there is a development on governing variation (R), which progresses temperately (p under 0.05), with EU acquis arrangement, firmer omission inventiveness, and improved explicability of implementation and measurements still being gaps. Social Investment (H) by contrast shows a minor reduction or no alteration, particularly in war and out-migration affected zones ($p < 0.10$). The focus group criticise the incapability to employee and recall capable staffs, changes in teaching and exercise, and assignment load on the rest of the working strength. Confidence & transparency (T) has a multifaceted tendency: official organisations and regulations have been improved, but each tenacious vagueness, apparent dishonesty hazard and communiqué about implementation suggest that T advances are not statistically important at the standard thresholds.

Table 5: SWOT Analysis of Post-War Accounting and Auditing in Ukraine

Dimension	Specific factor	Description and link to findings
Strengths	Advanced digital public platforms	Widespread use of e-government tools (e.g., e-services, e-registries) and rapid wartime digitalization provide a strong infrastructure base for e-reporting, e-signatures, and remote audit workflows. High Digitalization (D) scores in Kyiv and central regions reflect this capability.
	Developing cloud-based accounting arrangements	Participants reported widespread adoption of cloud accounting, e-invoicing, and electronic document management, particularly among larger firms and in more stable regions, reinforcing the positive link between Digitalization (D) and audit efficiency and trust.
	Robust proficient networks in main centres	Proficient groups in Kyiv, western regions, and major cities benefit from strong networks, active CPD, and collaboration with PAOs and universities. Higher Social Investment (H) and Confidence (T) scores support stronger peer learning and ethical practice.
	Continuing EU- and IFAC-aligned reorganisations	Governance Reform (R) scores and content analysis indicate progress in aligning national frameworks with IFRS, ISA, and EU regulations, supported by World Bank, OECD, and IFAC initiatives, strengthening convergence with international best practices.
	Involvement handling emergency circumstances	Participants have learnt applied involvement in upholding reporting and audit under war-time disturbance, distant labour, and infrastructure shocks. This entrenched education fortifies the pliability constituent of AARI beyond what official instructions alone would seizure.
Weakness	Social investment lacks and burnout	Inferior H scores and qualitative answers show trouble employing and recalling qualified run, particularly auditors, shared with increasing assignments and stress. This pressures the aptitude to fully use digital apparatuses and smear multifaceted values.
	Local inequalities in capacity	Eastern and parts of southern Ukraine show lower AARI scores, particularly in D and H, reflecting war-related disruption, migration, and weaker local professional ecosystems.
	Rough implementation and oversight	Contempt formal arrangement, qualitative response facts to gaps in applied implementation, rough examination quality, and apparent limits in the individuality and capacity of oversight bodies. This fails the conversion of R into reliably higher T.
	Bequest informal performs and exploitation dangers	Some partakers state tenacious informal measures, pressure on auditors, and insights of discerning implementation. These issues reduce Confidence & transparency (T) in precise sections and areas, restrictive the full influence of governing reorganisation.
	Partial digital assistances amongst some partners	Although digital tools are available, older professionals and smaller firms often face limited digital skills, restricted access to advanced technologies, and reliance on basic systems, reducing the benefits of digitalization for efficiency and trust.
Opportunities	EU access and acquis alignment	EU accession negotiations provide a strong external driver for completing IFRS/ISA reforms, strengthening oversight institutions, and adopting EU reporting, auditing, and sustainability standards, supporting higher R and T by 2030.
	Vast renovation and green investment	Renovation plans, EU and IFI subsidy, and private investment influxes will upsurge request for high-quality, provable fiscal and ESG data. This can raise the character of auditors and accountants, make inducements to advance AARI, and business capacity-building ingenuities.

Dimension	Specific factor	Description and link to findings
	ESG's Advance and sustainability reporting	The adoption of the EU Taxonomy, CSRD, and climate-related disclosure standards creates new opportunities for assurance, advisory, and consulting services, encouraging upskilling and innovation.
	Numerical upskilling and CPD improvements	PAOs, universities, and contributors can influence e-learning platforms, mixed exercise, and world-wide businesses to methodically promote digital and logical assistances, mainly in war-affected regions. This reports on faintness in D and H.
	Dislocation assignation and knowledge assignment	Ukrainian experts in a foreign country, counting with those with EU and world-wide involvement, can be involved for mentoring, instruction, and optional roles, hastening union toward EU-level proficient performs and values.
Threats	Constant armed and political unpredictability	Transformed or protracted war could disturb infrastructure, further relocate specialists, and discourage asset, discouraging advances in AARI and buttressing regional disproportions.
	Cyber-security and data truthfulness perils	Augmented confidence on digital systems disclosures companies and public organisations to cyber-attacks, information loss, and operation risks. If not effectively accomplished, these fears can wear down D and T and weaken sureness in digital reporting systems.
	Reorganisation exhaustion and official burden	Incessant governing transformation, reorganisations, and high obedience loads may produce exhaustion amid practitioners and managers. This can lead to superficial agreement, confrontation to new inventiveness, and delayed application of EU-aligned procedures.
	"Brain drains" and demographic burdens	Constant migration of expert specialists, aging of the residual workforce, and compact arrival of young candidates into the vocation can extend human-capital restraints, chiefly in dedicated extents such as audit analytics and ESG assurance.
	Inadequate admission to renovation assistances	If rebuilding investment and EU-related savings are focussed in a few regions or amongst bigger companies, minor units and marginal regions may fall more behindhand in D, H, and T, leaving pouches of low pliability that deteriorate the organisation's general trustworthiness.

Source: Authors' elaboration based on the Accounting & Auditing Resilience Index (AARI), survey evidence, qualitative responses, and content analysis of post-war regulatory reforms in Ukraine.

When united, the results are a rational experiential validation of the concept and hypotheses. The assertion of H1 is demonstrated with a constructive and robust connection amid digitalisation and confidence in financial reporting (correlation $r > 0.50$, $p < 0.01$), which means that the administrations investment in cloud-based accounting, e-workflows, audit analytics, and cybersecurity are apparent as reliable and see-through. It is in line with OECD and World Bank reports that digital public and corporate infrastructures played a decisive role in compensating for the war in Ukraine, as they allowed the government to continue its services and better track financial transactions. H2 is supported by the positive and significant impact of the regulatory adaptation on audit effectiveness and perceived quality. In instances where the respondent feels more compatible with IFRS/ISA, better guidelines after the war, and better supervision, there is also a higher professional standard and working audit. This is similar to international experience in Poland and Lithuania, whereby a legal match to the EU acquis, along with strong public checks and balances, has been linked with better enforcement and a higher level of trust in financial reporting.

Empirical evidence supporting H3 is the negative coefficient of the eastern-region dummy and the lower value of AARI scores of eastern and certain southern regions. These results show that war-induced and emigration-related damage, as well as unequal access to training and digital infrastructure, have resulted in enduring regional disparities in accounting and auditing resiliency. When the benefits of reforms implemented at the national level enhance digital platforms and regulations, they are not equally dispersed across the territory, which results in areas with a low capacity to control the situation and reduced quality of audits. In general, the evidence of the empirical study suggests that digitalization and regulatory reforms are not only the conditions but also the definitive conditions of regaining investor trust in the financial system of Ukraine. Unless there is a sustained investment in human capital, particularly in conflict-stricken zones, and interventions aimed at closing regional disparities, the benefits of the digital and regulatory reforms will continue to be lopsided. According to the AARI findings, to develop a resilient and trustworthy accounting and auditing system in Ukraine, changes should be made in four areas at once: the digital infrastructure, enforcement and coherence of regulations, professional capabilities, and transparency standards. This combined strategy is vital not merely to the efficiency of the reconstruction finance, but also to the further EU integration and future economic growth of Ukraine in general.

3. Discussion

The empirical results align closely with international assessments of accounting and auditing reforms in transition and post-conflict settings. As revealed by the findings of World Bank ROSC, it is important to note that the positive and statistically significant effects of regulatory adaptation on the perception of audit effectiveness indicate the necessity to maintain not only the use of IFRS and ISA, but also to find the credible implementation of these standards through independent supervisory bodies and coherent guidance of the Ministry of Finance (MoF). Similarly, the close relationship between digitalization and trust justifies the focus of IFAC on the role of the profession in the fight against corruption, enhancement of ethical behaviour, and transparency using technology-based audit practices (Gao, 2024). The outcomes associated with the work of the OECD in digital resilience in fragile states are also echoed by the findings: the rapid growth of digital preparedness (especially cloud services, electronic invoicing, and remote audit tools) in war conditions is one of the significant sources of resilience and continuity (Alavi-Borazjani et al., 2025). When such relationships are quantified on a micro-level, the AARI framework complements international diagnostics, i.e., it is no longer simply a macro approach to institutional assessment but instead a detailed, practitioner-based metric of system strength and weakness.

The experiences of Poland, Lithuania, and Georgia provide valuable benchmarks for Ukraine's reform trajectory. Poland demonstrates that alignment with the EU acquis requires not only legislative harmonization but also sustained investment in oversight institutions, quality assurance systems, and professional education (Protić, 2022; Schumacher, 2025; Hopkinson, 2025). Lithuania illustrates the importance of continuous professional development and adaptation to evolving EU audit and sustainability reporting requirements. Likewise, Georgia's experience under the STAREP program emphasizes the value of integrating international standards into higher education, strengthening academia–industry collaboration, and leveraging donor-supported initiatives to enhance corporate reporting quality (Gibbs et al., 2023).

In comparison to such nations, Ukraine is ahead in the level of consolidation: legal convergence has gained pace throughout the conflict, yet non-equity digital preparedness, lack of human capital, and geographic unevenness dissuade consistent execution. The comparative experience indicates Ukraine needs to focus not only on the process of rule-making but also on developing long-term professional pipelines, as well as on creating durable institutional capacity. According to Mukhametzhanova et al. (2024), internal R&D spending, the presence of patents, and enterprise size are the major factors that lead to innovation in medium-sized enterprises of the food industry. Evidence-based research indicates that product as well as process innovation is positively related to labour productivity. Buriak & Petchenko (2021) discuss the ways in which the opportunities and threats of modern accounting systems are presented by the speed of economic changes, digitalization, sustainability requirements, and repeated crises. It points out the necessity of adaptive technology-oriented practices and identifies the skills necessary for the future of the accountant. This is also a warning of the study that failure to modernize the banking processes would create a lack of effectiveness in the management of the economy and the sustainability of the region.

A pressing structural challenge that threatens post-war recovery is the acute "brain drain" and forced displacement of accounting and auditing professionals. Since February 2022, large numbers of Ukraine's certified accountants and auditors have migrated abroad (Bohušová, 2025). This exodus erodes institutional memory, reduces the pool of qualified practitioners capable of applying IFRS and ISA standards, and creates regional service deserts - especially in war-affected zones. Rebuilding the profession requires a dual strategy. First, remote auditing and outsourced accounting services offer a pragmatic short-term solution. Ukrainian firms can contract with displaced professionals operating from EU member states using secure virtual private networks (VPNs), cloud-based audit platforms (e.g., CaseWare Cloud, AuditBoard), and electronic signature frameworks (e.g., Diia.Signature). This allows continuity of financial reporting even when physical presence is impossible. Second, professional associations such as the Ukrainian Federation of Professional Accountants and Auditors (UFPAA) should establish diaspora engagement programs, enabling emigrated professionals to serve as remote mentors, quality reviewers, and part-time consultants. Without deliberate interventions to stem capability erosion and deploy remote-work solutions, regulatory alignment will outpace the practical delivery capacity of the profession, undermining the credibility of financial statements audited under wartime constraints.

The given research is the first attempt to create a quantitative multidimensional Accounting and Auditing Resilience Index (AARI) in Ukraine. Previous analyses, like the ROSC, PULSE reviews and governmental financial management diagnostics have been to some extent qualitative, macro-institutional, or government-oriented. There are three ways in which the AARI further develops in the field. First, it yields a resilience measure at the disaggregated, respondent-level, which can be cross-regional, cross-sectoral, and cross-professional; hence, facilitating specific policy interventions. Second, it incorporates four essential pillars, including digital readiness, regulatory adaptation, human-capital capacity, and trust/transparency, which comprise both the technical substance of a system (hardware) and style or normative circumstances (software) influencing the resilience of a system in the whole. Third, since the index is compiled based on standardized survey questions, it can be updated on a periodic basis, which enables policymakers and professional organizations to track the progress on post-war recovery, the progress of EU accession and the long-run results of the

reform. This seals a significant gap in the Ukrainian literature that did not feature a profession-specific tool, which could be used to track the readiness of the accounting and audit systems on a large scale.

The findings have several practical implications for those actors concerned with the reconstruction and integration of Ukraine into the EU. In the case of the Ministry of Finance, the evidence base of the priority in reform sequencing and resource allocation is presented through AARI-based diagnostics. Areas lacking digital preparedness or low human-capital metrics can receive training, subsidies to secure digital sets, or regulatory assistance. To the public oversight bodies, the results indicate that quality assurance, disciplinary roles and open communication and transparency should be strengthened during a time of regulatory change-all factors demonstrated by the international to increase perceptions about the reliability of audits. The AARI acumens can likewise permit specialised links and PAOs to improve their CPD CV, add more numerical skill components, and strengthen ethical exercise, precisely, about distant audits, cybersecurity, and data-driven guarantee procedures.

The evidence suggests that human capital investment is crucial to guarantee the continuity of IFRS/ISA application and maintain the professionalism standards in the changing regulatory environment. To universities and training providers, the results underscore the importance of redressing the concept of accounting and auditing education. This involves the incorporation of IFRS/ISA materials, real field studies that capture the disruptions because of war, and real-life training in the use of digital audit solutions as per International Education Standards (IES). Combined, these actions can restore the technical labour force of Ukraine, address the problem of the skills shortage of regions, and strengthen the institution of reforms in the long term. In the end, the discussion implies that the construction of evidence-based tools like the AARI will require a single step by all ministries, regulators, PAOs and universities to restore investor confidence and guarantee transparency in the reconstruction.

Conclusion

This study provides one of the first integrated theoretical and empirical frameworks for assessing the readiness and resilience of Ukraine's accounting and auditing profession in the post-war environment. Drawing on institutional and information-economics perspectives, the findings identify digitalization and regulatory adaptation as the principal drivers of professional resilience. Both dimensions are positively associated with trust in financial reporting and perceived audit effectiveness, highlighting their importance for strengthening financial transparency, attracting investment, and supporting reconstruction finance.

At the same time, the results reveal persistent challenges related to human-capital shortages and regional disparities. The migration of skilled professionals, unequal access to training opportunities, and differences in digital infrastructure, particularly in conflict-affected regions, continue to constrain the effectiveness of ongoing reforms. These findings suggest that alignment with the EU acquis, while necessary, is insufficient on its own. Sustainable progress requires parallel investments in professional capacity building, digital inclusion, and regional integration to ensure a robust and internationally credible financial reporting system.

A major contribution of the study is the development of the Accounting and Auditing Resilience Index (AARI), which integrates institutional, technological, and human-capital dimensions into a measurable indicator of professional resilience and reform readiness. The AARI provides policymakers, professional bodies, universities, and international partners with a practical tool for monitoring reform progress and identifying priority intervention areas.

The study also highlights the growing importance of sustainability reporting and ESG assurance within Ukraine's reconstruction agenda. As the country advances toward EU integration and adopts European sustainability-reporting requirements, accounting and auditing professionals will need to develop competencies in sustainability reporting, assurance services, carbon accounting, and double-materiality assessment. Strengthening these capabilities will be essential for facilitating access to international reconstruction funds, green-finance instruments, and long-term investment.

Future research should validate the AARI using larger national datasets and explore regional and sectoral variations in resilience across Ukraine. Comparative studies involving other transition and post-conflict economies could further enhance understanding of how accounting and auditing systems contribute to institutional recovery, financial governance, and sustainable economic reconstruction.

Credit Authorship Contribution Statement

Yarmoliuk, O. contributed to the conceptualization of the study, development of the research framework, coordination of the manuscript preparation, and final revision of the article. Kudlaieva, N. contributed to the literature review, analysis of the evolution of accounting and auditing practices in Ukraine, and interpretation of the regulatory context. Yeremian, O. contributed to the methodological design, data organization, and analysis of Ukraine's alignment with European Union accounting and auditing requirements. Dmytrenko, A. contributed to the assessment of post-war institutional challenges, digitalization trends, and professional capacity-building needs. Meliankova, L. contributed to manuscript drafting, critical review, editing, and verification of the final version. All authors contributed to writing, reviewing, and approving the final manuscript and agree to be accountable for all aspects of the work.

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Conflict of Interest Statement

The authors declare no conflict of interest.

Data Availability Statement

The data used in this study consist of anonymized survey responses collected from accounting and auditing professionals in Ukraine. The dataset supporting the findings of this research is available from the corresponding author upon reasonable request, subject to confidentiality and data protection considerations.

Ethical Approval Statement

Participation in the survey was voluntary, and completion of the questionnaire was considered to imply informed consent to participate in the study.

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