

investors should carefully analyse the situation and thoroughly research the relevant information.

Therefore, in order to successfully invest in real estate under martial law, investors should not only be prepared to take significant risks, but also analyse the local real estate market in detail, identify risks and opportunities, and develop new investment opportunities by diversifying their investment portfolio.

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## TOOLS FOR ANTI-CRISIS REGULATION OF THE ECONOMY IN UKRAINE UNDER MARTIAL LAW

**Abstract.** The study's relevance is due to the current military conflict in Ukraine, which has led to the need to consider effective instruments of countercyclical regulation in an economically unnatural environment. The problem lies in the difficulties of regulating the economy in times of war, where the state has to take into account the impact of the military front on the economic front. By analysing the views of scholars, the article highlights the importance of using fiscal and monetary policies together to achieve maximum efficiency in a military conflict.

The study aims to analyse and evaluate the key instruments of fiscal and monetary policy used in the context of martial law in Ukraine. The methodology used includes an analysis of the views of prominent scholars such as Stefan Kegebain, Christopher Mark Davis, Taras Marshalok, Yulia Leliuk, Marianna Bida, and Iryna Ruda. Who allows us to systematise information and identify optimal management strategies in an economically unnatural environment.

Thus, the paper identifies the importance of using fiscal and monetary policies in the context of military conflict and reveals the prospects for their application to stabilise the economy and ensure the effective functioning of the state in times of crisis.

**Keywords:** anti-crisis regulation, monetary policy, fiscal policy, crisis, military conflict, martial law.

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## **ІНСТРУМЕНТИ АНТИКРИЗИВОГО РЕГУЛЮВАННЯ ЕКОНОМІКИ В УКРАЇНІ В УМОВАХ ВОЄННОГО СТАНУ**

**Анотація.** Актуальність дослідження обумовлена сучасним військовим конфліктом в Україні, який став причиною необхідності розгляду ефективних інструментів антициклічного регулювання в економічно-неприродному середовищі. Проблема полягає у складнощах регулювання економіки під час війни, де державі доводиться враховувати вплив воєнного фронту на економічний. Аналізуючи погляди вчених, висвітлюється важливість спільного використання фіскальної і монетарної політики для досягнення максимальної ефективності в умовах воєнного конфлікту.

Мета дослідження полягає в аналізі та оцінці застосованих ключових інструментів фіскальної та монетарної політики в умовах воєнного стану в Україні. Застосована методика включає аналіз поглядів видатних вчених, таких як Стефан Кеgebайн, Крістофер Марк Девіс, Тарас Маршалок, Юлія Лелюк, Маріанна Біда і Ірина Руда. Це дозволяє систематизувати інформацію та визначити оптимальні стратегії управління в економічно-неприродному середовищі.

Отже, робота визначає важливість використання фіскальної та монетарної політики в умовах воєнного конфлікту, а також розкриває перспективи їхнього застосування для стабілізації економіки та забезпечення ефективного функціонування держави під час кризових умов.

**Ключові слова:** антикризове регулювання, монетарна політика, фіскальна політика, криза, військовий конфлікт, воєнний стан.

**Problem statement.** Economic fluctuations are the natural essence of the economy, which the state seeks to control. In the context of cyclicity, regulating the economy is a

challenge for the country, as the need to mitigate and revive the flow of these cycles is associated with the fastest possible exit from the depression phase to the recovery phase, which guarantees economic growth and faster inflow of profits into the economic system. This task becomes more complicated when martial law is in effect, and the challenges increase. The military front and the economic front are one whole. Therefore, there is a need to use all possible tools to survive in an economically unnatural environment. Fiscal and monetary policy are among these tools.

**Relevance of the chosen topic.** Ukraine's current situation is shaped by the military conflict, which entails solving problems with the supply of weapons to the military front and providing the population of Ukraine with a stable currency and sound economic decisions. The joint use of countercyclical regulation tools is what makes it possible to unlock their maximum effectiveness.

**Analysis of recent research and publications.** Many prominent foreign and domestic scholars have studied this topic. According to the vision of Stefan Kägebein (Kägebein et al., 2022), Ukraine is proposed to revive the private sector and work with investors and donors. According to Christopher Mark Davis (Davis, 2016), the conflict in Ukraine has been influenced by the dynamics of the economic, technological, and military balance, which is affected by the economic war and the sanctions used to change it.

According to Taras Marshalok (Marshalok, 2019), the state implements the most effective regulatory measures. It is also worth noting that monetary policy is less resistant to economic transformations than fiscal policy. According to Yulia Leliuk (Leliuk, 2012), ensuring constant economic growth rates sufficient to generate financial resources needed for innovative investments, as well as to reduce uncertainty and increase the planning horizon of enterprises.

In the view of Marianna Bida and Iryna Ruda (Bida & Ruda, 2022), the impact of war is complex, and the negative consequences are synergistic. The war reduces direct investment, increases inflation, limits the state's financial capacity, contributes to debt growth, cuts jobs, and worsens the business environment.

**Purpose of the article.** The purpose of the article is to study the key instruments of fiscal and monetary policy used in the context of martial law in Ukraine, evaluate them, and consider the essence and basic principles of their application in a crisis.

**Presentation of the main research material and results obtained.** Economic cycles are a product of the economy. Any economy in the world lives from the stages of growth, peak to the stages of decline and depression. These processes accompany the economy's very existence (Marshalock, 2019). They are repeated from cycle to cycle. Each time, an expected fall is followed by an inevitable rise. One cycle replaces another, and the country's economy continues to exist and develop. Whatever the nature of these cycles, people are always looking for ways to manage them.

The most unpleasant moment in any cycle is the crisis. After the economy has overheated, the state regresses, and rapidly falling indicators only confirm that the upcoming recovery will be difficult. However, as the German philosopher F. Nietzsche said: "What does not kill us makes us stronger". Therefore, science has found ways to adapt to such developments over time. As a result, no solution was found to overcome the cyclicity. However, it was found how to influence the flow of these cycles. In this way, counter-cyclical economic regulation or simply counter-cyclical policy emerged. Thanks to this policy, such

unpleasant cycle phases as recessions and depressions do not cause devastating consequences. In general, counter-cyclical policies are used to mitigate the transition from one peak to another. Leading countries actively implement these policies, thus protecting households and businesses from hard times.

Evaluating the effectiveness of government actions in a military conflict and improving them further can save lives and protect the state.

It is advisable to use the concept of anti-crisis policy rather than counter-cyclical policy because, in a military conflict, Ukraine will hardly be concerned about the economy overheating (Bida & Ruda, 2022). All the potential is spent on maintaining and returning to the military performance of the economy, as well as smoothing out any unpleasant sharp downturns.

One of the peculiarities of such economic regulations is that it is only possible to copy the state policy of another country partially. Some elements of counteraction may be ineffective for different countries. Each person is unique and inimitable. Every state is special and unique. Every economy is unique. All countries have developed in different geographical regions, climatic zones, and historical events, with unique cultures and population structures, different forms of government, political systems, a specific vector of political development, and many other unique factors. All this has shaped the countries as they are today. Therefore, the actions taken to regulate one country's economy cannot be used without changes to regulate another country's economy, even under the same crisis conditions. As a result, any imitation of global practices must be adapted to domestic realities. As a result, the policy of anti-crisis economic regulation has its own peculiarities in each country, including Ukraine.

Ukraine is a young state in terms of the length of time that countries have been in existence. The introduction of a large number of new acts and regulations and changes to existing ones to ensure a comfortable existence on its territory in compliance with its laws; studying the patterns and effectiveness of certain policies; establishing processes for their implementation and control – all of the above states that Ukraine is at the stage of formation, development, which symbolises the stage of trial and error.

The development of Ukraine's economy is graphically depicted in Figure 1.

According to the World Bank, as shown in Figure 1, we can see that there is some cyclicity in the Ukrainian economy. However, the business cycles are not clearly defined. The reason for this is the coincidence of the GDP decline with external economic and domestic political factors. These include the global financial and economic crisis of 2008-2009, the Revolution of Dignity, the armed intervention of the Russian Federation in Ukraine, followed by the annexation of Crimea and the occupation of Luhansk and Donetsk regions; the global COVID-19 pandemic and Russia's large-scale invasion of Ukraine. These factors are followed by recession, which results in crisis and depression. Mitigating the downward cycle and accelerating the transition to the phase of economic recovery is the main goal of anti-crisis regulation of the economy.

Monetary policy is aimed at short- and medium-term economic changes. In the longer term, it needs to be adjusted. Monetary policy is conducted by the National Bank of Ukraine (NBU), which makes decisions independently without government interference. However, coordination between the NBU and the Verkhovna Rada of Ukraine (VRU) will help to harmonise actions and minimise peaks in economic cycles. Monetary policy instruments include laws, decrees, resolutions, and orders related to the country's monetary and foreign

exchange system. That ensures an optimal level of inflation that supports the employment rate.

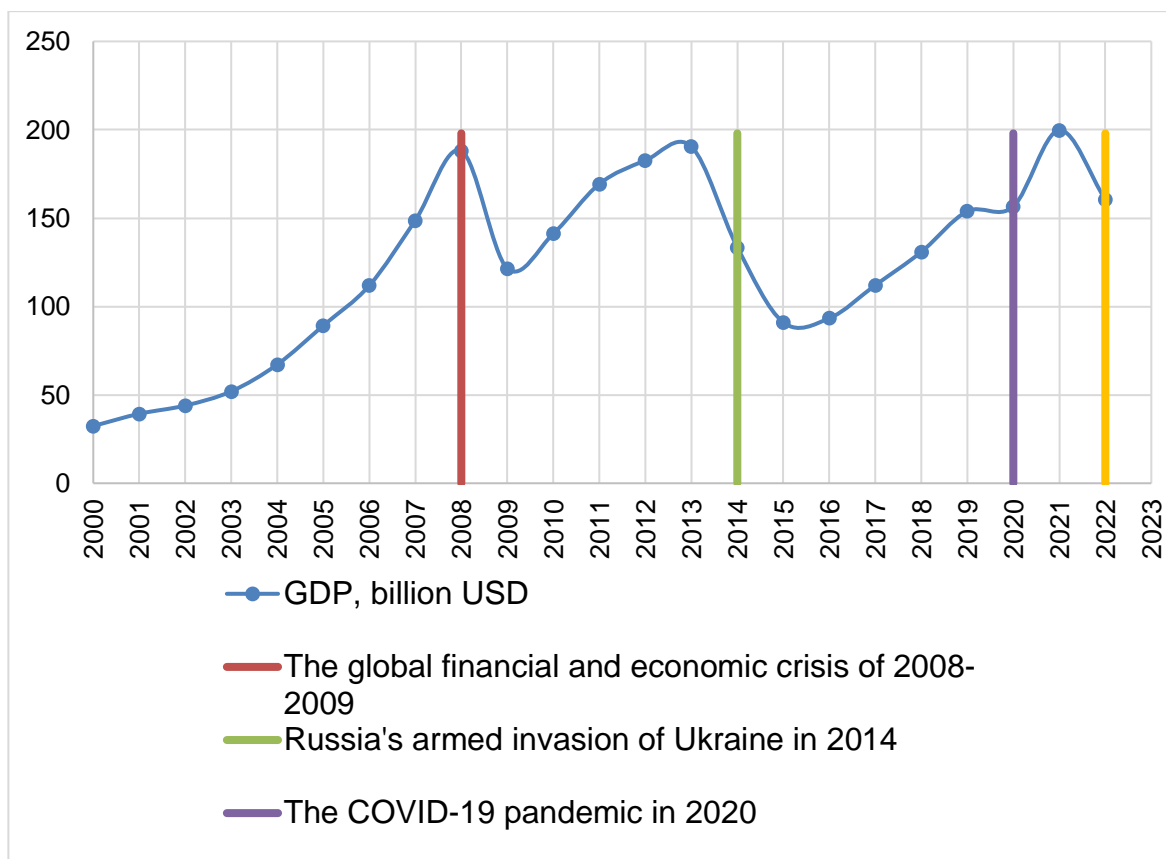


Figure 1. Ukraine's GDP in 2000-2022

Source: compiled by the authors based on (World Bank open data: Ukraine, n.d.).

The government controls fiscal policy, and changes in revenues and expenditures are set out in the annual budget, making fiscal policy effective in the long run and less mobile than monetary policy. Parliament "injects" finance so that output does not decline while stimulating aggregate demand in a certain way to ensure an appropriate level of employment. In this way, fiscal policy is designed to fight imbalances and inflation in the face of budget deficits and to find funding for social programs.

Great Depression of 1928-1933 proved self-regulators' inability to cope with economic shocks (Marshall, 2019, p. 66). At this time, the name John Maynard Keynes became known, and who revolutionised economic thinking. His economic policy was based on stimulating aggregate demand with the help of the state. In crises, government orders would ensure full population employment, and additional financial support would close the gaps in private demand. Governments' activities in the fiscal policy field ensured the stabilisation of the socioeconomic environment during the financial and economic crisis (Marshall, 2019, p. 68).

In economic science, there are two models of fiscal policy management: liberal and socially oriented. Developed countries have had a long time to be considered developed. At different historical stages, politicians preferred one goal and instrument of economic

regulation (Pyrch, 2010, p. 216). Therefore, applying a particular model depends on the time passed by the country. The most prominent representative of the liberal fiscal policy instrument is the United States, while Sweden is the representative of the socially oriented one.

Ukraine is more committed to a socially-oriented fiscal policy model. It is precisely because our country follows this model that it experienced a milder, faster economic downturn in 2022 than if Ukraine had followed a liberal fiscal policy management. After all, open economies with a low level of economic control are usually more susceptible to economic crises than countries with a clearly defined discretionary model of regulating the economic space (Marshalllock, 2019, p. 69). Because of this, the United States is ahead of other countries in economic development, but it pays the price regarding susceptibility to crises.

First of all, during martial law in Ukraine, tax privileges were introduced for entrepreneurs. The progressive form of taxation was simplified to a flat tax. Thus, the simplified taxation system (STS) for individual entrepreneurs of the 1st and 2nd groups was completely exempt from taxes during martial law. On the tax side, the excise tax rate on fuel was reduced to zero, and VAT was cut from 20% to 7%. The payment of land tax and land rent in the territories where military operations are taking place or in the territories temporarily occupied by Russian troops has been canceled. In this regard, an operational list of territories is being maintained where the minimum tax liability and environmental tax will not be charged in 2022-2023. At the beginning of the invasion, VAT, excise, and import duties were canceled (Marchak et al., 2022; Taxes in time of war, n.d.).

Consequently, all the types mentioned above of taxes were reduced or canceled. Thus, the state has abandoned basic subsistence finance to allow all businesses to operate. The government has simplified some of the mandatory control and reporting processes. Reducing the number of stages and processes has made it easier to become a sole proprietor, reducing additional bureaucracy and increasing the number of sole proprietors who pay taxes without hiding in the shadows. The government has used the tactic of increasing the number of contributions versus the contribution amount.

During the six months of the full-scale war, registering new businesses continues to show a positive recovery trend that started in April 2022. The number of registered sole proprietors increased from 15,000 in April to more than 20,000 in August, as shown in Figure 2.

In total, in August 2022, the rate of registration of new businesses in the context of a full-scale war was 114% compared to the same period in August 2020 and 71% compared to the same period in 2021 (Ukrainian Business in the Context of a Full-Scale War: Six-month Status Report, 2022).

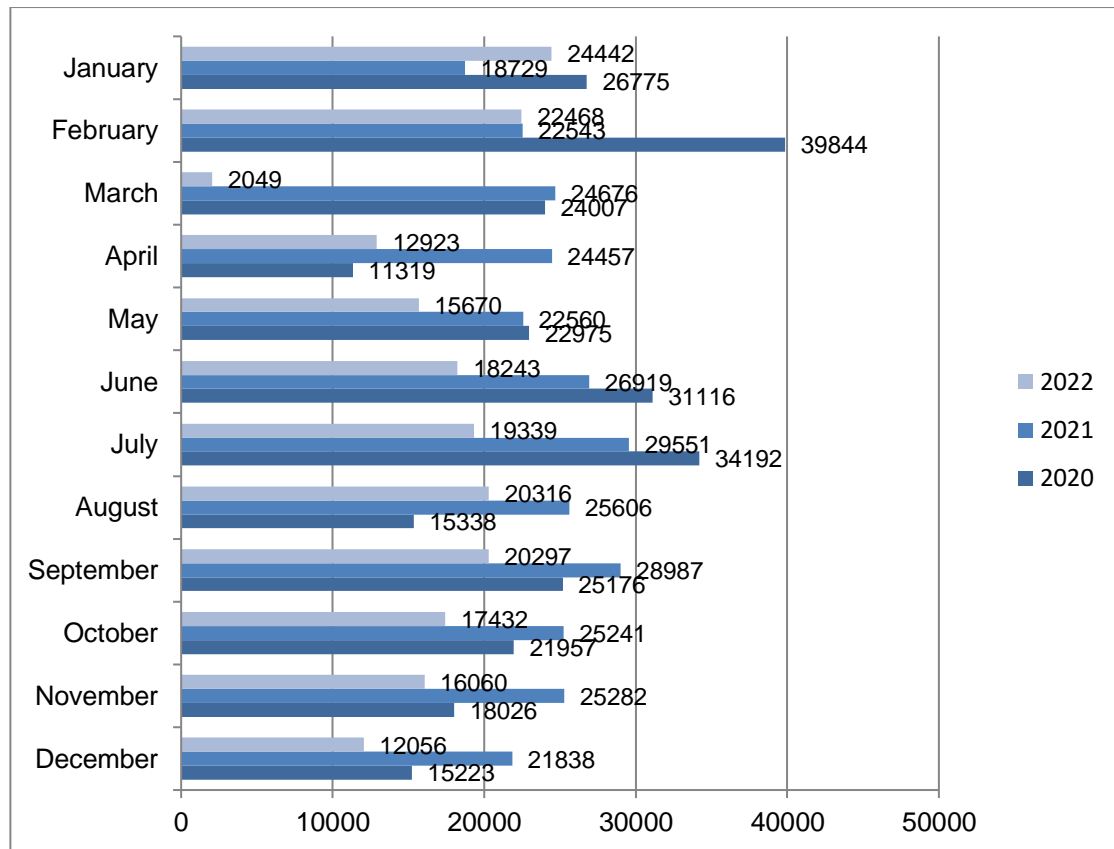


Figure 2. Dynamics of registration of individual entrepreneurs in 2020-2022  
 Source: compiled by the author

The war has intensified the closure of businesses in Ukraine: on average, 13,000 business entities (BEs) were closed every month, which until mid-July exceeded the number of newly registered BEs. Also, for the first time in 6 months, in August 2022, the number of new businesses exceeded the number of closed ones by two times, indicating a recovery in business activity and a change in trends in the business environment.

As for the transfer element of the fiscal policy, as mentioned above, the state refrained from cutting the country's budget and further expanded the list of persons eligible for additional financial assistance, including internally displaced persons (IDPs). Adults receive UAH 2,000 per month; the government also helps with housing costs.

The number of people who fled the country at the beginning of the military conflict is estimated at millions. Most of them are of working age, meaning the pension fund does not receive enough funding. At the same time, most pensioners stayed behind, which put a considerable strain on the fund and reduced the possibility of accumulating funds there.

Unlike fiscal policy, monetary policy affects the country's economy not through goods and services (the goods market) but through the money market. The NBU has adopted a discretionary policy of active intervention in the national economy. Ukraine found itself in a difficult situation: production at enterprises began to decline with the start of the large-scale invasion of Ukraine by the aggressor country, as shown in Figure 1, which would normally have led to the application of a "cheap money" policy, but inflation also appeared in the economic space at the same time, as shown in Figure 3. However, this process did not limit the monetary policy space.

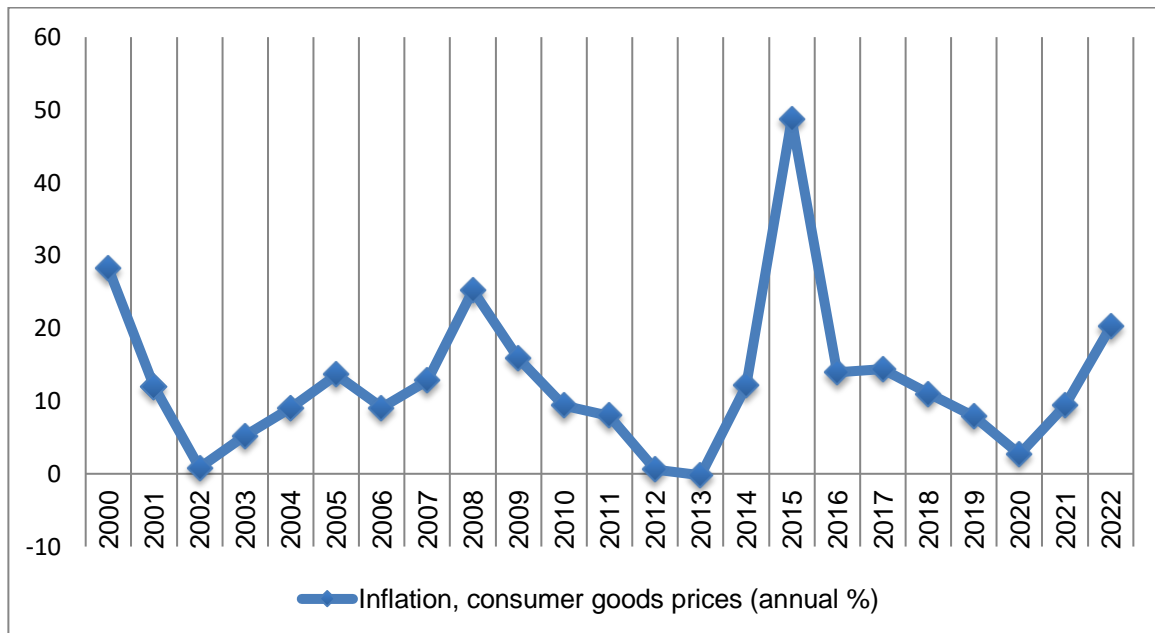


Figure 3. Inflation in Ukraine in 2000-2022

Source: compiled by the authors based on (World Bank open data: Ukraine, n.d.).

The NBU's first decisive action was to remain cool and stable. These actions did not lead to an escalation of panic among citizens rushing to banks to withdraw cash from their bank accounts. Ukrainians were afraid of a repeat of the situation with the collapse of the banking sector, as it happened after the collapse of the USSR. In this case, prudent public inaction ensured stability in the eyes of the citizens. Thus, after the pace of cash withdrawals stopped due to the emotional shock, the central bank raised the key policy rate by 15% on 03 June 2022, as shown in Figure 4. The key policy rate reached 25%, which meant decreased consumer and investment spending and increased savings. The money supply also increased from 12% in 2021 to 20.8% in 2022, as shown in Figure 5. Monetary agents began to invest their money. Thus, banks began investing in certificates of deposit (UAH 212.9 billion in 2021 to a record UAH 457.5 billion in 2022), which increased the level of funds available to the central bank.



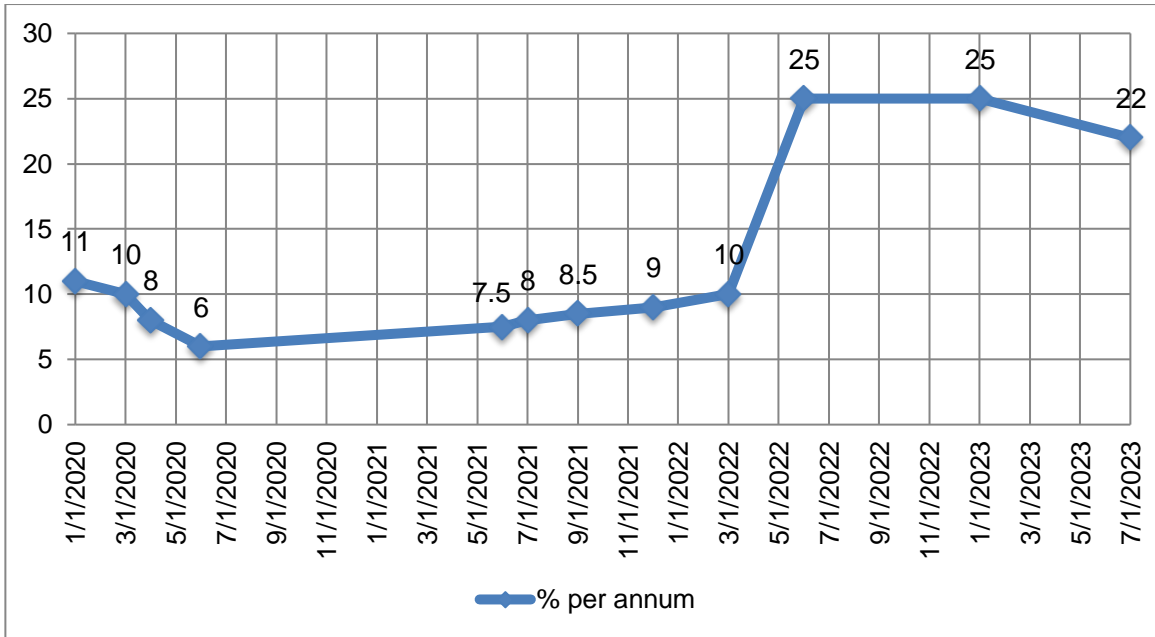


Figure 4. Interest rate in Ukraine in 2020-2023  
 Source: compiled by the authors

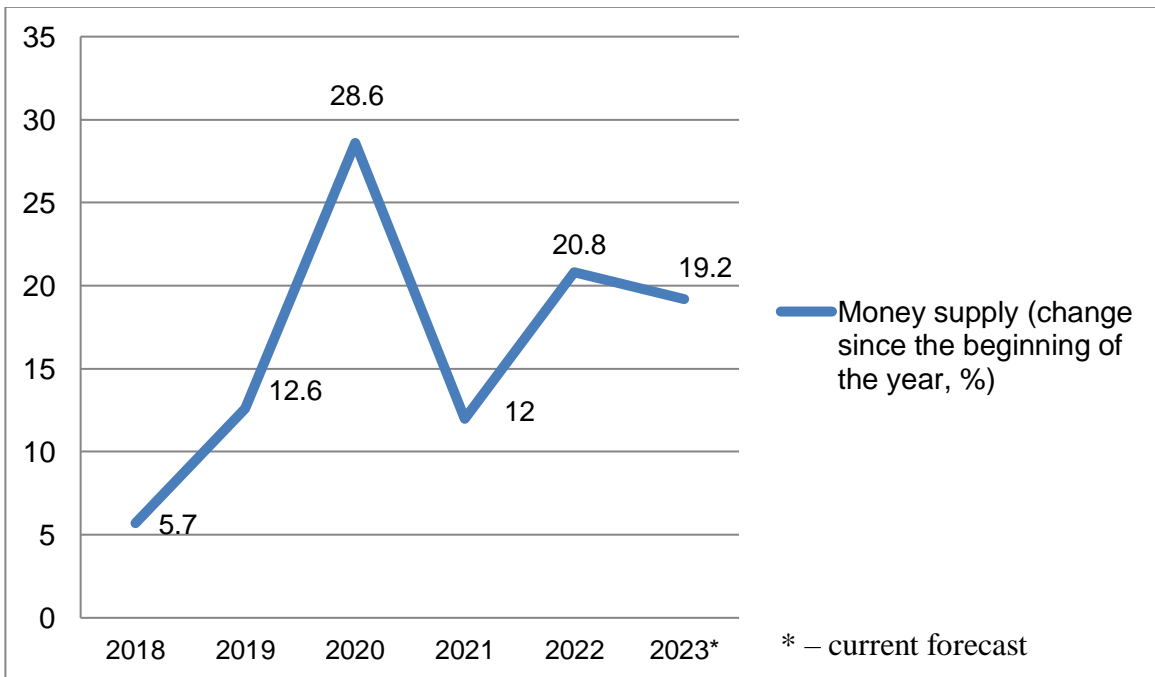


Figure 5. Money supply in Ukraine in 2018-2023.  
 Source: compiled by the authors

It should be understood that in times of war, the country needs funds to maintain the army's combat capability and provide it with everything it needs. At such times, international institutions are usually asked to provide a loan. However, the NBU was able to provide UAH 8 billion to the budget as early as 1 March 2022 through a domestic loan – the issue of military government bonds. That means that Ukraine had the resources to support its policy on the

sixth day of the military conflict. A year later, the state raised more than UAH 200 billion to the state budget in 2022 through the issue of military domestic government bonds.

These actions of the NBU confirmed its commitment to its mandate to ensure price and financial stability. The steady decline in inflation and support for the economy's adaptation to a full-scale war have given businesses and households confidence in the NBU's ability to balance the situation. Thus, the level of uncertainty was reduced (Citizens' Assessment of the Situation in the Country, 2023). The achievement of the goals of stabilising the economic situation in the country allowed businesses to continue planning their activities. That is, to decide whether to carry out investment activities in the country (Leliuk, 2012, p. 35).

**Conclusions.** Even the most effective and time-tested anti-crisis tools must be questioned over time, adapting to the realities of the world. Moreover, every country that follows the experience of others should be adaptive. Combining instruments and coordinating the actions of each instrument makes it possible to perform their functions as efficiently as possible, especially when security, independence, unity of the population, and economic space depend on each decision to use a particular instrument.

The article analyses the monetary and fiscal policy instruments used in Ukraine under martial law and discusses the essence and principles of their application. The Government of Ukraine has applied all key anti-crisis policy instruments: changes in the NBU interest rate and the money supply; the Government has redistributed the budget in favor of transfers and subsidies, reduced or canceled certain types of taxes, and simplified the system of their calculation. These policies are used in depressions to boost business activity and increase aggregate demand.

Based on the above facts, monetary and fiscal policies in Ukraine during wartime were coordinated and had the same goals. One of the key factors in their effective operation was the support of Ukraine's Western partners. Thanks to the material and financial support of the Baltic States, Poland, Germany, the United Kingdom, the United States, and other allied countries, Ukraine could withstand the consequences of the military conflict with Russia and put up a worthy fight.

Anti-crisis measures are the norm to overcome crises and bring the national market economy to its next phase. However, using policies to regulate the market economy during an artificially created crisis is unique. Assessing each of them is more rational from the perspective of a longer period. At the moment, the main criterion for their effectiveness is the level of public confidence in the authorities (Citizens' Assessment of the Situation in the Country, 2023) that used these instruments. In general, these assessments increased positively during the large-scale invasion, indicating the courage of the government's actions to meet the challenges of the day and maintain physical and economic security.

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## **IMPROVING CORPORATE MANAGEMENT USING THE LEAN CONCEPT: INTEGRATION AND OPTIMIZATION OF BUSINESS PROCESSES**

**Abstract.** The relevance of research on the LEAN concept is determined by the need for organisations to constantly adapt in the modern competitive environment, optimise business processes and use resources efficiently, which is becoming an important condition for maintaining competitiveness and meeting market requirements. The purpose of the article is to analyse the possibilities and formulate proposals for integration and optimisation of business processes at Ukrainian enterprises using the LEAN concept. For this purpose, the task was set to analyse the essence of the concept, study the current state of domestic companies in the context of lean production, and propose a plan for integrating the LEAN