

SOCIALLY RESPONSIBLE MEASURES OF THE COMPANY INTENDED TO PROVIDE SOCIAL AND ECONOMIC ASSISTANCE FOR MILITARY MEN FROM THE AREA OF MILITARY CONFLICTS

There is a military conflict during last three years in Ukraine, where hundreds of thousands of Ukrainians has already taken part. Thus, issues of social and economic protection of military men from the area of military conflicts and their families became especially important due to the current military and political situation in the state. Individuals carrying out honorary missions of the defender of the state should feel confident that they and their families will be protected by the state. Insufficient level of social and economic protection of military men, as evidenced by foreign and domestic experience, negatively affects the qualitative composition of army, reduces motivation, gives rise to dissatisfaction and can lead to negative consequences.

The problem of social and economic protection of military men from the area of military conflicts in the complex of rights and guarantees provided by the legislation of Ukraine for such categories of people has not currently been investigated. Some issues on this topic have been considered in the works of Ukrainian scientists [1, 3].

The purpose of the study is to conduct an analysis of the measures aimed at providing social and economic assistance to military men from the area of military conflicts that are carried out by enterprises and giving suggestions for their accounting reflection.

State regulation of social and economic protection of military men from the area of military conflicts is to establish a system of satisfaction of certain social and economic needs, in particular regarding psychological support, material assistance, sanatorium treatment, education guarantees, prosthetics in the event of loss of functional properties of the limbs, provision of motor vehicles, privileges in the payment of certain types of services, pensions, housing or land, labor rights, in particular saving the place of work and average earnings while participating in the ATO, etc. However, in practice, these guarantees are often violated.

The Law of Ukraine “On Defense of Ukraine” [2] states the provisions on the social and economic protection of military men from the area of military conflicts, including:

1) The Cabinet of Ministers of Ukraine ensures the implementation of the right to social and economic protection of military men as well as retired or resigned men, members of their families, as well as members of families of military men who died, disappeared, have become disabled during military service or have been captured during hostilities (war) or during international peacekeeping operations;

2) The Ministry of Defense of Ukraine implements measures aimed at the implementation of social and economic and legal guarantees to military men, members of their families and employees of the Armed Forces of Ukraine, retired or resigned men as well as to members of families of military men who died, disappeared, have become

disabled during military service or have been captured during hostilities (war) or during international peacekeeping operations;

3) Ministries and other central executive authorities, in co-operation with the Ministry of Defense of Ukraine, within the framework of their authority, ensure the implementation of legislation on the social and economic protection of Ukrainian citizens in connection with military service.

The Law does not provide the interpretation of the term “social and economic protection” or at least an explanation of the list of measures that may be included in this concept. Analysis of state policy indicates that it is characterized by unsystematic and fragmentary measures, limited tools for conducting fundamental changes, ignoring objective factors.

Social and economic protection of military men from the area of military conflicts is a local, although very important, problem of the defense system of Ukraine.

As a result of the analysis, it has been established that one way of solving the issues of social and economic protection of military men from the area of military conflicts can be conducted through social responsibility of enterprises, which is possible in the following way: 1) professional adaptation of military men from the area of military conflicts, in particular regarding granting of additional guarantees regarding employment, retraining, advanced training; 2) the development of an effective mechanism for solving housing problems of military men from the area of military conflicts.

The direction of our further research will be the analysis of international experience on the mentioned problem in order to present suggestions for improving accounting reflection of measures aimed at providing social and economic assistance to military men from the area of military conflicts that are carried out by enterprises.

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