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TRANSFORMATIONS OF HUMAN RESOURCE MANAGEMENT AND PERSONNEL ACCOUNTING IN UKRAINIAN ENTERPRISES UNDER WAR CONDITIONS

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ТРАНСФОРМАЦІЇ КАДРОВОГО МЕНЕДЖМЕНТУ ТА ОБЛІКУ ПЕРСОНАЛУ ПІДПРИЄМСТВ УКРАЇНИ В УМОВАХ ВІЙНИ

Traditionally, transformations in personnel management and personnel accounting are considered as processes aimed at adapting and changing human resource management in enterprises to ensure compliance with new regulatory requirements, challenges, and changes in the business environment. Therefore, the research is aimed at studying the characteristics of the transformation of personnel management and personnel accounting in Ukrainian enterprises in the context of war. It has been demonstrated that the transformation of personnel management and personnel accounting in Ukrainian enterprises in the context of war is driven by the consequences of increased personnel needs (due to mobilization and workforce migration), changes in working conditions (resulting from changes in work schedules and working conditions), regulatory, and other changes. There have been local regulatory changes related to the personal accounting of conscripts, military conscripts, and reservists at their place of work, as stipulated in Part 5 of Article 34 of the Law on Military Service. Comprehensive changes in personnel management and personnel accounting at enterprises have been driven by the enactment of the Law of Ukraine "On the Organization of Labor Relations in the Conditions of Martial Law" dated March 15, 2022, No. 2136-IX. In such conditions, it has been

concluded that owners independently determine the personnel management procedures, as well as the operation of the HR department and the list of personnel documentation that needs to be processed during the state of martial law. The flexibility in decision-making requires a cycle of transformations. It has been noted that the main specificity of the cycle of transformations in personnel management and personnel accounting at enterprises includes the following stages: analysis of needs and situation assessment; setting objectives and developing change strategies and tactics; implementation and execution of change strategies and tactics; monitoring and evaluation of change outcomes; adjustment of change strategies and tactics; adaptation to changes in other management systems. An enterprise that effectively implements this cycle can achieve greater success in times of war and other challenging situations. Each of the stages outlined in the transformation cycle of personnel management and personnel accounting at enterprises, while having a unified nature, is characterized by the diversity of transformation outcomes. However, the key lies in the flexibility of these systems and their ability to quickly adapt to changes, as well as their readiness to address new challenges that arise in such conditions. The prospects for further research may include the development of recommendations and standards for personnel management and personnel accounting in wartime conditions, which can be valuable for enterprises.

Класично, трансформації кадрового менеджменту та обліку персоналу розглядаються як процеси, спрямовані на адаптацію та зміну управління людськими ресурсами підприємств з метою забезпечення відповідності новим регуляторним вимогам, викликам і змінам в бізнес-середовищі. Відтак, дослідження спрямоване на вивчення особливостей трансформації кадрового менеджменту та обліку персоналу підприємств України в умовах війни. Доведено, що трансформація кадрового менеджменту та обліку персоналу підприємств України в умовах війни зумовлена наслідками збільшення потреб у персоналі (внаслідок мобілізації і міграції робочої сили), змінами робочих умов (внаслідок зміни робочого графіку та умов праці), регуляторними та іншими змінами. Зокрема, відбулися локальні регуляторні зміни за напрямком персонального обліку призовників, військовозобов'язаних і резервістів за місцем їхньої роботи (встановлено ч. 5 ст. 34 Закону про військову службу) та комплексні зміни кадрового менеджменту та обліку персоналу підприємств (зумовлені введенням в дію Закону України "Про організацію трудових відносин в умовах воєнного стану" від 15.03.2022 № 2136-IX). При цьому зроблено висновки, що у таких умовах власники самостійно визначають порядок управління кадрами, порядок роботи відділу кадрів та перелік кадрової документації, яку необхідно оформляти під час дії воєнного стану. Наявність маневру для дій потребує циклу трансформацій. Звернено увагу на той факт, що основною специфікою циклу трансформацій кадрового менеджменту та обліку персоналу підприємств є: аналіз потреб та оцінка ситуації; визначення мети, розробка стратегії і тактики змін; реалізація та впровадження стратегії і тактики змін; моніторинг та оцінка результатів змін; коригування стратегії і тактики змін; адаптація до змін інших систем менеджменту. Підприємство, яке ефективно впроваджує цей цикл, може досягати більшого успіху в умовах війни та в інших складних ситуаціях. Кожен з окреслених вище етапів циклу трансформацій кадрового менеджменту та обліку персоналу підприємств має уніфіковану природу, характеризується різноспрямованістю результатів трансформацій, однак їх ключовою особливістю є гнучкість, здатність швидко адаптуватися до змін, а також готовність до вирішення нових викликів, які виникають у таких умовах. Перспективи подальших досліджень можуть включати розробку рекомендацій та стандартів кадрового менеджменту та обліку персоналу в умовах війни, що можуть бути корисні для підприємств.

Key words: personnel accounting; martial law; personnel management discipline; change strategies and tactics; key employees.

Ключові слова: облік персоналу; воєнний стан; порядок управління кадрами; стратегії і тактики змін; ключові працівники.

TARGET SETTING

Classically, transformations in personnel management and personnel accounting are considered as processes aimed at adapting and changing human resource management in enterprises to ensure compliance with new

regulatory requirements, challenges, and changes in the business environment. Standardly, these transformations are aimed at improving productivity, increasing competitiveness, enhancing employee satisfaction and engagement, cost optimization, and many other objectives.

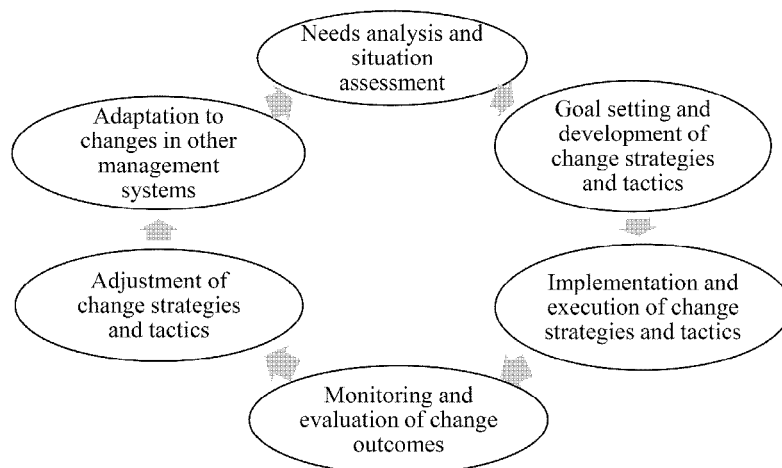


Figure 1. The logical scheme of the transformation cycle in personnel management and personnel accounting at enterprises

Source: formed based on [2—3; 5].

However, due to the new realities brought about by the war in Ukraine, a new cycle of transformations in personnel management and personnel accounting is currently emerging for enterprises in Ukraine. The triggers for these changes have been regulatory adjustments related to the enactment or amendments to specific legislative acts that pertain to wartime conditions. These changes encompass alterations in both the qualitative and quantitative aspects of enterprise personnel, including those resulting from mobilization, evacuation, or other unforeseen circumstances. Furthermore, in wartime conditions, not only human resources but also available financial resources decrease, leading to changes in recruitment, training approaches, and more.

ANALYSIS OF RESEARCH AND PUBLICATIONS

Comprehensive methodological and methodological research on general issues of domestic personnel management has been conducted by scholars such as Donchak L.G., Dobizha V.V., Kulnych O., Yesinova N., and Zaretska L. Many aspects of personnel accounting have been studied by foreign scholars, including Pokynchereida V.V., Pochynok N.V., and V.V. Tyutlikova. However, the main problem lies in the lack of research specifically focused on the transformation of personnel management and personnel accounting at Ukrainian enterprises in the context of war.

THE WORDING OF THE PURPOSES OF ARTICLE (PROBLEM)

The aim of the article is to study the features of the transformation of personnel management and personnel accounting at Ukrainian enterprises in the context of war.

THE PAPER MAIN BODY WITH FULL REASONING OF ACADEMIC RESULTS

The conditions of war and conflict have presented unique and numerous challenges for enterprises, initiating a new cycle of transformations aimed at seeking adaptive measures and their active application in the field of management and personnel accounting.

Currently, enterprises are facing various challenges related to changes in working conditions (due to changes in work schedules and working conditions) and increased personnel needs (linked to the consequences of mobilization and workforce migration). In addition, there have been local regulatory changes in terms of the personal accounting of conscripts, military conscripts, and reservists at their place of work (as stipulated in Part 5 of Article 34 of the Law on Military Service), and comprehensive changes in personnel management and personnel accounting at enterprises (resulting from the enactment of the Law of Ukraine "On the Organization of Labor Relations in the Conditions of Martial Law" dated March 15, 2022, No. 2136-IX, and subsequent changes to labor legislation) [4].

Specifically, enterprises (as employers) currently have the following options: entering into fixed-term employment contracts with new employees for the duration of the martial law or to cover the temporary absence of an employee; transferring an employee to a different job not specified in the employment contract without their consent (except in cases of relocation to a locality with ongoing hostilities); terminating an employee's contract during temporary incapacity for work or on the first day following the end of their incapacity or leave (except for maternity leave and childcare leave); increasing the working hours or reducing the weekly continuous rest days to 24 hours [4].

Additionally, for employees, the following opportunities were established [4]:

Terminate the employment contract at their own initiative without prior notice with a two-week notice period.

1. Take unpaid leave without limitations on pay preservation.

2. End the validity of an employment contract that does not lead to the termination of labor relations.

In such conditions, owners independently determine:

1. Personnel management procedures. For instance, to ensure the safety of employees, the implementation of remote work and remote personnel management technologies may be necessary.

2. The operation of the HR department and the list of personnel documentation that needs to be processed during the state of martial law.

The availability of maneuvering for actions requires a cycle of transformations. The primary specificity of the transformation cycle in personnel management and personnel accounting at enterprises includes:

1. Needs analysis and situation assessment.

2. Goal setting and development of change strategies and tactics.

3. Implementation and execution of change strategies and tactics.

4. Monitoring and evaluation of change outcomes.

5. Adjustment of change strategies and tactics.

6. Adaptation to changes in other management systems.

So, the logical scheme of the transformation cycle in personnel management and personnel accounting at enterprises is provided in Figure 1.

A company that effectively implements this cycle can achieve greater success in times of war and other complex situations. Ideally, the above-mentioned cycle should encapsulate a sequential set of stages that help the business efficiently manage its personnel. Each stage has its own implementation specifics, including:

1. The stage of needs analysis and situation assessment is aimed at identifying the current state of the personnel, recognizing problems, and determining the need for changes through the following actions (Figure 2):

— Analyzing the impact of the war and other changes in the business environment on the company's workforce (analyzing changes in the number of personnel, key competencies, the availability of key employees, possible losses, and compensation, etc.).

— Analyzing changes in accounting and human resource management arising from specific challenges, legislative norms, and restrictions that have emerged in the conditions of war and the imposition of martial law.

— Determining personnel needs and their competencies (in accordance with the description of new roles, competencies, and skills that become critical in the new conditions).

— Assessing available resources and constraints, including financial ones (evaluating financial capabilities helps determine how feasible it is to implement changes and develop personnel. It is also important to consider other constraints, such as legislative or market restrictions).

This stage helps the organization understand its needs and capabilities in human resource management and lays the foundation for further actions and the development of a transformation strategy.

2. The stage of defining the purpose, strategy, and tactics of change is aimed at establishing specific goals,

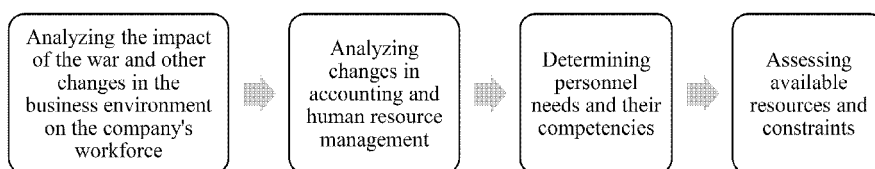


Figure 2. The actions in the stage of needs analysis and situation assessment

Source: formed based on [1—3].

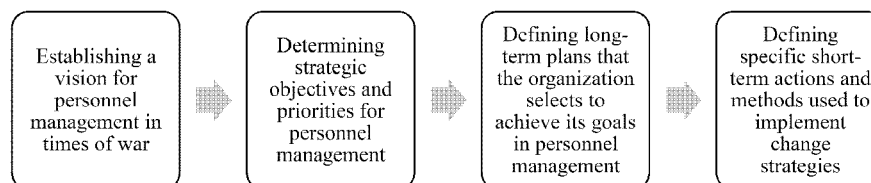


Figure 3. The actions in the stage of goal setting and development of change strategies and tactics

Source: formed based on [1—2; 5].

long-term change plans that the enterprise seeks to achieve in the field of personnel management, as well as short-term actions and methods used to implement them. This stage encompasses the following actions (Figure 3):

— Establishing a vision for personnel management in times of war (which defines how the enterprise envisions the future of its personnel management and the values it prioritizes). The vision serves as a guide for the development of change strategies and tactics.

— Determining strategic objectives and priorities for personnel management. Examples of specific objectives in the field of personnel management may include increasing the number of employees with necessary competencies by 20% over the next year, improving employee satisfaction and engagement by 15% within the next quarter, reducing employee turnover to 5% over the next six months, implementing a new employee performance evaluation system by the end of the current year.

— Defining long-term plans that the organization selects to achieve its goals in personnel management. Essentially, these plans outline the overall course of change and approaches for their attainment (such as developing training programs, preparing the workforce for new tasks, establishing a set of strategies for personnel development and retention, and developing new personnel management methods, among others).

— Defining specific short-term actions and methods used to implement change strategies. These encompass concrete steps, procedures, and tools employed to introduce changes into the organization's practices.

At this stage, it is crucial to ensure alignment between the vision, strategic objectives, and change tactics. A well-developed vision, strategy, and change tactics will assist the organization in effectively adapting to the challenging conditions of war and maintaining its competitiveness.

3. The stage of implementing and deploying change strategy and tactics (where actual measures are taken to implement planned changes and achieve strategic and tactical objectives). This stage encompasses the following actions:

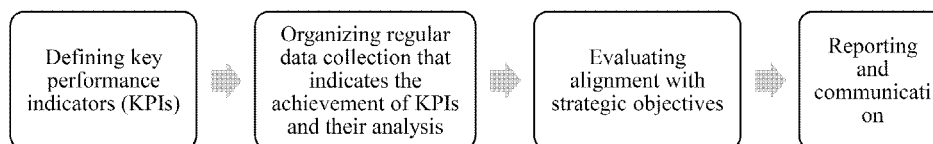


Figure 4. The actions in the stage of monitoring and evaluation of change outcomes

Source: formed based on [1—2; 5].

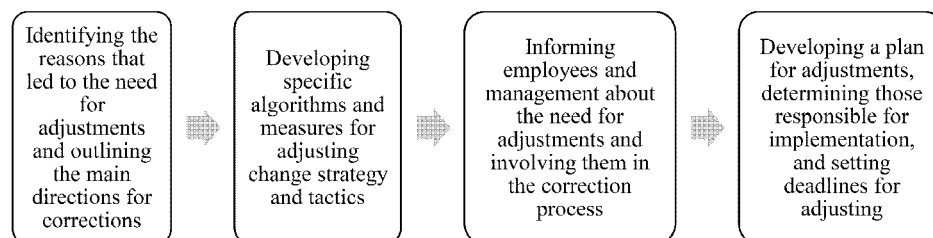


Figure 5. The actions in the stage of adjusting change strategy and tactics

Source: formed based on [2; 5].

- Ensuring the necessary resources, including financial, technical, and human resources, for the implementation of changes (the amounts of these resources should align with the budgets and expenditure plans required to carry out change strategies in personnel management) and security measures.

- Communicating and engaging employees in changes in personnel management and personnel accounting. It is important to explain the purpose, benefits of the changes, and the key directions of change. Involving employees in the process of change implementation will help increase their support.

- Providing training and preparing the workforce for the implementation of new procedures, technologies, or practices outlined in the change strategy.

- Making relevant amendments to the company's personnel management manual (if it exists), including the identification of personnel documents that must continue to be processed and those that should not, and specifying the procedure for employee communication with the employer regarding document submissions and personnel records.

At this stage, it is important to consider the continuous nature of changes and adapt to new requirements and situations that arise during the implementation of change strategy and tactics.

4. The stage of monitoring and evaluating the results of personnel management and workforce accounting changes (focused on applying procedures that ensure that the implemented changes align with strategic objectives and lead to desired outcomes). This stage encompasses the following actions (Figure 4):

- Defining key performance indicators (KPIs) that reflect the achievement of strategic objectives in the field of personnel management and workforce accounting. These KPIs may include metrics related to personnel competencies, employee satisfaction levels, employee retention rates, and so on.

- Organizing regular data collection that indicates the achievement of KPIs and their analysis (based on comparing actual data with initial indicators and change

goals). This allows for assessing the success of change implementation and identifying any challenges that may arise.

- Evaluating alignment with strategic objectives helps determine how well the obtained results correspond to strategic goals and the vision of personnel management in wartime conditions. If discrepancies are identified, adjustments to the changes are necessary.

- Reporting and communication, which should reflect the results of monitoring and evaluation of changes in personnel management and workforce accounting at the enterprise. This enables maintaining an open dialogue and involving all stakeholders in the process of adjusting changes.

5. The stage of adjusting change strategy and tactics. This stage is necessary if monitoring and evaluations of personnel management and workforce accounting changes indicate the need for adjustments. Under such circumstances, changes are made to previously developed change strategies and tactics. This stage encompasses the following actions (Figure 5):

- Identifying the reasons that led to the need for adjustments and outlining the main directions for corrections.

- Developing specific algorithms and measures for adjusting change strategy and tactics. This may include changes in training and development programs for personnel, expanding personnel reserves, reviewing budgets for personnel management expenses, and more.

- Informing employees and management about the need for adjustments and involving them in the correction process. This helps garner support and resources for implementing changes.

- Developing a plan for adjustments, determining those responsible for implementation, and setting deadlines for adjusting personnel management and workforce accounting changes at the enterprise.

This stage enables the enterprise to timely adapt to changes in the business environment caused by war and

make effective decisions to achieve strategic objectives in the field of personnel management and workforce accounting.

6. The stage of adapting other management systems of the enterprise to changes in personnel management and workforce accounting. This stage involves adjusting other systems and aspects of enterprise management to ensure interaction and alignment with changes in personnel management and workforce accounting. This stage encompasses the following actions:

— Adapting the job evaluation systems to account for new requirements and competencies that have become important in wartime conditions.

— Adapting the risk management and safety system to address increased risks and ensure employee safety during wartime.

— Adapting budgets and financial accounting to align with strategic goals and needs in personnel management.

— Adapting change management, communication, and other systems to accommodate changes in personnel management.

This stage enables maximum adaptation of all management systems within the enterprise to changes in its workforce and personnel accounting. This helps ensure interaction and coordination of all aspects of the enterprise's activities in wartime conditions, achieve strategic goals, and maintain competitiveness. Each of the outlined stages in the cycle of transformations in personnel management and workforce accounting at enterprises, while having a unified nature, is characterized by a diversity of transformation outcomes. These outcomes depend on the specific characteristics and scope of the business entity's activities. However, the key lies in the flexibility of the outlined systems and their ability to quickly adapt to changes, as well as their readiness to address new challenges that arise in such conditions.

CONCLUSIONS FROM THIS STUDY AND PROSPECTS FOR FURTHER EXPLORATION IN THIS AREA

It has been established that the transformation of personnel management and workforce accounting in Ukrainian enterprises in wartime conditions is driven by the consequences of increased personnel needs (due to mobilization and labor force migration), changes in working conditions (due to altered work schedules and working conditions), regulatory, and other changes. In this regard, the following conclusions have been drawn:

1. In such conditions, owners independently determine the personnel management procedures, as well as the operation of the human resources department and the list of personnel documentation that needs to be processed during a state of war. The flexibility for action requires a cycle of transformations.

2. The main specificity of the cycle of transformations in personnel management and workforce accounting at enterprises includes analyzing needs and assessing the situation; defining the purpose and developing change strategies and tactics; implementing and executing change strategies and tactics; monitoring and evaluating the results of changes; adjusting change strategies and tactics; adapting to changes in other management systems. An

enterprise that effectively implements this cycle can achieve greater success in wartime and other challenging situations.

3. Each of the outlined stages in the cycle of transformations in personnel management and workforce accounting at enterprises, while having a unified nature, is characterized by a diversity of transformation outcomes. However, the key lies in the flexibility of the outlined systems and their ability to quickly adapt to changes, as well as their readiness to address new challenges that arise in such conditions.

The prospects for further research may include the development of recommendations and standards for personnel management and workforce accounting in wartime conditions, which could be valuable for enterprises.

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