

NATIONAL ECONOMY'S MARKET MECHANISMS OF ACCOUNTING, ANALYSIS AND AUDIT

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CAR TRANSPORTATION IN UKRAINE: DOCUMENTATION AND FEATURES OF ACCOUNTING

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The article examines approaches to documentation and accounting of road passenger transportation. The main problematic aspects regarding the regulatory and legal regulation of this direction of entrepreneurial activity are considered. One of the issues covered in this article is the lack of generalized regulations on the documentation of primary documents. Systematized seasonal features of providing transport services and maintenance of means of production in proper technical condition. The article examines the difficulty of keeping primary records of the provision of services to trucking companies, in the context of the provision of goods transportation services. The lack of a unified regulatory and legal approach to the requirements for filling out primary documents causes disputes in the accounting processes of the supplier and consumer of ATP services. The next aspect to which attention is drawn is the dispute between the technical necessity of updating the rolling stock and the lack of ways to accelerate the formation of sources of funding for renewal reserves.

АВТОМОБІЛЬНІ ПЕРЕВЕЗЕННЯ В УКРАЇНІ: ДОКУМЕНТАЛЬНЕ ОФОРМЛЕННЯ ТА ОСОБЛИВОСТІ ОБЛІКУ

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Ключові слова:

облік витрат АТП,
товарно-транспортна накладна,
калькулювання собівартості
автомобільних перевезень,
міжнародні стандарти обліку
послуг транспортними
компаніями,
податкове законодавство

У статті досліджуються підходи до документального оформлення та бухгалтерського обліку автомобільних пасажирських перевезень. Розглянуті основні проблемні аспекти щодо нормативно-правового врегулювання даного напрямку підприємницької діяльності. Одним з питань, які висвітлені в цій статті є відсутність узагальнених регламентацій документального оформлення первинних документів. Систематизовані сезонні особливості надання послуг з перевезення та підтримання у належному технічному стані засобів виробництва. В статті розглянуті питання складності ведення первинного обліку надання послуг автотранспортними компаніями, у розрізі надання послуги транспортування товарів. Відсутність єдиного нормативно-правового підходу до вимог заповнення первинних документів, спричиняє суперечки в облікових процесах постачальника та споживача послуг АТП. Наступний аспект, на який привернута увага, це суперечка між технічною необхідністю оновлення рухомого складу та відсутністю шляхів прискореного формування джерел фінансування резервів оновлення.

Formulation of the problem

The organization of accounting for transportation by road transport companies is quite relevant in Ukraine. However, the accounting of costs requires significant experience and changes in legislation. Problems of organization of documentation and unification of requirements for primary documents. Another urgent issue

regarding the renewal of the rolling stock of ATP, sources of their financing and reflection in accounting requires a clear implementation mechanism

Analysis of latest research and publications

The existing approaches to the accounting display of economic transactions, which make up the main activity

of motor transport enterprises, have characteristic features of the Soviet accounting system. Today, despite the consideration of these issues by scientists (P.Y. Atamas, F.F. Butynets, Y.K. Dankiv, V.B. Zahojai, N.P. Levytska), accounting issues remain not fully resolved today. and control of business operations related to passenger road transportation, especially in conditions of increased fares for travel in public transport, as well as when it is impossible to establish the real volume of passenger traffic.

The vast majority of modern domestic scientists, who devote their work to specific issues of accounting processes by transport enterprises, choose as the subject of their research issues related to organization and methodology and insufficiently covered issues of requirements for the preparation of primary documents. Highly appreciating the scientific contribution of the named scientists, it should be noted that the outlined problematic issues require further intensification of research on the adaptation of existing accounting principles and goals to the needs of transport enterprises. Therefore, the primary task of research on this topic is to achieve a systematic approach to the preparation of primary documents of employees in compliance with the requirements of regulatory and legal acts, in accordance with the requirements of wartime.

Formulation of the purposes of the article

The purpose of the article is to study the organization of primary accounting for the provision of services to motor transport companies in wartime conditions. The article draws attention to the problems of primary accounting of ATP, gaps in the regulatory and legal regulation of certain aspects of the organization and accounting of transport enterprises.

Outline of the main material of the research

Road transport is an integral system of services in every state, since enterprises of all forms of ownership and types of activity and individuals cannot exist without the use of transport services, since in the process of business every firm needs to transport materials, raw materials, and finished products, while they use own motor vehicle or use the services of motor vehicle companies. Before the start of the full-scale invasion, there were more than 100.000 automobile carriers in Ukraine, which provided services for the transportation of 52% of passengers and 64% of cargo, but in modern conditions there has been a significant reduction in the number of carriers and a change in the structure of services. The automotive industry has experienced significant losses and damage to rolling stock, at the beginning of 2022, almost 70% of rolling stock is technically and/or morally obsolete, and 50% of buses are in operation for more than 10 years. It is possible to speed up the solution to the issue of renewal of rolling stock by transport companies through the regulation of the transportation of preferential categories of citizens and transportation at regulated tariffs, which significantly affect the volume of income of automobile carriers, however, in modern conditions, it is not possible to review these directions, due to the impossibility of additional burden on the population in the conditions reduction of population incomes.

The next problematic aspect is the documentation of transactions related to the provision of services for the transportation of goods and material values (TMC) and transportation of the population. The main primary document for the provision of transportation services for production and commodity values is the consignment note. On the basis of this document, a write-off is carried out, accounting for movement is carried out, in the warehouse, in operational and accounting, we record goods and services, as well as calculate for the transportation of cargo and account for the work performed" [1]. However, TTN, according to f. No. 1-TN is used by all enterprises when transporting goods and material values on a contractual basis and does not depend on the principles of payment for the work of road transport. Compliance with this form in practice is not mandatory, but it is necessary to fill in certain details that are included in the document. "At the moment, there is no valid procedure or instructions for filling out form No. 1-TN. Rules No. 363 contain only brief information about document execution. But anyway, in order to correctly fill out the TTN, we will be guided by the practice that has developed over the years. The Ministry of Infrastructure provided certain advice on filling in the details of this document" [2]. In the process of filling out the TTN, it is filled in for the movement of goods and material values in four copies.

In view of the practice, which was formed on the basis of Instruction No. 228, before the arrival of the car, the consignor enters the weekend in the TTN. The "Cargo information" section (columns 1–6) must also be filled out, in particular: unit of measurement (indicate the unit of measurement of the product (for example, kilogram (kg), liter (l), piece (UAH), box, bag, roll, etc.); the number of places (the number of places (boxes, bags, baskets, barrels, containers, tanks, etc.), which are determined by each name of the cargo and each type of packaging); the price without VAT per unit, UAH" (the price per unit of the product without VAT); the total amount from VAT, hryvnias" (the total value of each type of product for each individual line) of the number of items, under this condition, an additional document with this information is attached. In the consignment note itself, it is noted that an appendix is attached to it. number of items, under this condition, an additional document with this information is attached. In the waybill itself, it is noted that an appendix of the number of items is attached to it, under such a condition, an additional document is attached with this information. In the waybill itself, it is noted that an appendix is attached to it [2].

Immediately after the arrival of the car, the consignor fills in the following details in TTN: "Car" and "Trailer/semi-trailer" (information is taken from the registration documents for the corresponding vehicle); "Car carrier" (name of the company or individual); "Driver" (full name, driver's license number; "All released for the total amount" (in words, indicates the total value of shipped goods, including VAT), etc.).

On the way to deliver the cargo, the TTP is filled out by the carrier (its driver/forwarder). At this stage, before filling out the TTN, the parties may, by mutual agreement, involve a carrier. Namely, he fills in the line regarding the new destination address in two copies of the TTN. Tip: if

any data changes, and the TTN has already been drawn up on paper, you can make amendments to it: carefully cross out the old data and write new ones next to it. Each such correction must be certified by the responsible person's signature. If there is a need to reload, a corresponding act of arbitrary form is drawn up on paper or online, in which the following must be indicated: the full name of the owner of the transport that accepted the cargo, his address; driver's name; state vehicle numbers of carriers, which are made in duplicate, and are signed by the drivers of both carriers.

After delivery and unloading of the cargo, the TTN is filled out by the consignee. When the cargo is delivered, the driver provides two copies of the TTN to the consignee, who affixes a signature [3]. In turn, the consignee notes in the "Loading and unloading operations" section: weight, time of arrival, departure, idle time and signatures of the responsible parties. In the future, the consignee keeps the second copy of the TTN, hands the third to the driver, who, in turn, hands them over to the carrier.

Therefore, the absence or improper registration of the TTN is one of the popular "arguments" used by tax officials to justify the recognition of an economic transaction as unrealistic. Courts generally adhere to the position that improperly executed transport documentation cannot be the only indisputable basis for a conclusion. The next important document in the accounting of road transport is the waybill. The method of road transportation provides that the driver must have this document during the flight.

In particular, during the police check, the driver presents the following documents:

- general for drivers (driver's license; vehicle registration document; insurance policy);
- documents confirming cargo transportation. The main document that confirms transportation is the consignment note.

"However, there is a document that provides for the use of a travel document, namely: List of documents required for the carriage of goods by road transport in domestic traffic" [4]. In particular, drivers must have travel documents indicating: medical examination of the driver and inspection of the vehicle's technical condition. This document is important for tax authorities, because they claim that this document is necessary. In legal disputes, the presence of this document is an evidentiary basis in freight transportation. It should be noted that the travel document is not a primary document, as it does not contain sufficient information about the business transaction. The main feature of the primary document is the recording of the business transaction.

So, we can conclude that the travel document is not a primary document, but only confirms certain principles of purchasing or selling material assets and evaluating the performance of the car.

This document contains data:

- about the driver's working hours;
- about fuel consumption in natural terms.

The assessment of the specified expenses is carried out according to the following documents: fuel write-off certificate, salary calculation statement, etc.).

The information in this document may refer to several business transactions, so it once again confirms the difference from the original document. The standard form

of the document has lost its validity, therefore, if necessary, you can use a form convenient for the carrier. The use of tires plays an important role in the operation of cars. Account 207 "Spare parts" is used to display information about car tires. Provided that the tires are already installed on the car, they must be shown on account 105 "Vehicles".

For tires purchased at the enterprise, a pneumatic tire mileage record card is opened. This document states: the name of the enterprise, its location, its technical characteristics, the date of manufacture, the model of the car on which the tire is installed. In the process of car maintenance, tires are replaced, which is considered its maintenance, as it is necessary to maintain the car in a condition suitable for use. The cost of these funds is included in the expenses that are shown on accounts 23 "Production", as well as on cost accounting accounts (91 "General production costs", 92 "Administrative costs", 93 "Sales costs") [5].

For example, the cost of winter tires is debited to expense accounts. In the future, the enterprise keeps their quantitative records, using for this purpose accounting cards, which indicate the data on the mileage of the pneumatic tire. After replacing winter tires with summer tires, this set is not restored in the record, but only their quantitative record is kept. The total cost of tires can be written off in proportion to the mileage of the car using the norms of average tire life. The accounting of these operations is shown in Figure 1 and Figure 2.

The method of writing off car tires given in the table is not easy. We believe that it is more expedient to write off tires when they are put into operation. As mentioned above, the cost of winter tires refers to expenses, therefore it will affect the company's profit and, accordingly, its taxation system.

Battery replacement is required for effective maintenance. Such replacement is not seasonal, but is replaced under the condition of reaching the norm of the average resource. Accounting display of such automobile mechanisms from acquisition to write-off is carried out on account 207 Spare parts. To detail information about batteries that are in stock and those that are in use, it is advisable to use sub-accounts, for example: "Batteries in storage", "Batteries in circulation". The cost of batteries is deducted at the time of their installation on the car. As for analytical accounting, it must be kept in a special document – the Card for accounting for earnings and tracking the circulation of AB.

Thus, the damaged battery is removed from the car, at the same time drawing up the appropriate act, and exchanging it for a new one based on it. Accordingly, the cost of the installed battery is included in the expenses of the period. If a battery is in stock that can be used and sold in the future, it should be capitalized at net realizable value or valued at the amount of possible use.

Lubricant replacement is necessary for normal vehicle maintenance. The accounting reflection of such operations is the inclusion of such amounts in expenses, an example of which is shown in Figure 3.

Tires and batteries are written off after use. However, there are situations when car tires wear out faster than planned, then they are written off on the basis of the act of the same name (the Act of writing off car tires) [6].

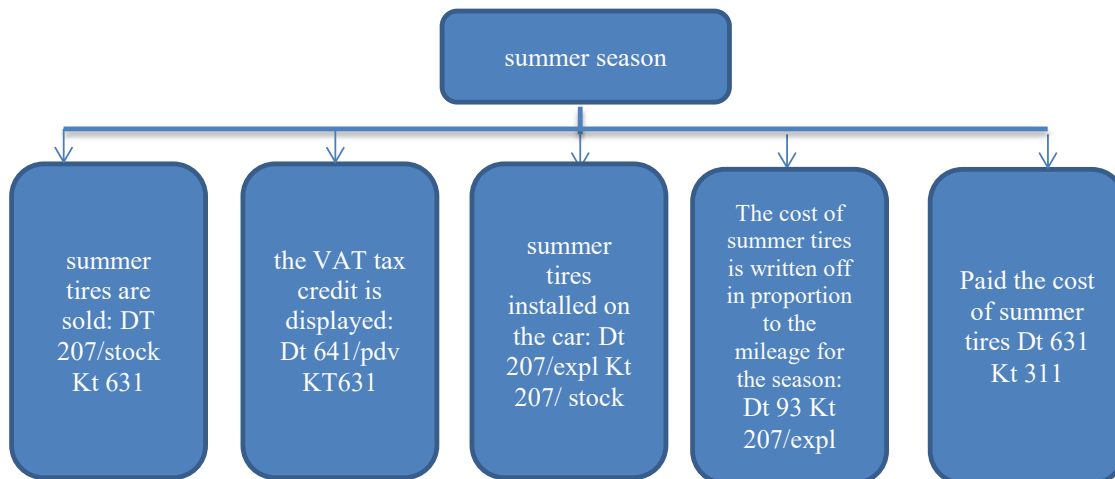


Fig. 1 – Accounting display of automobile summer tires

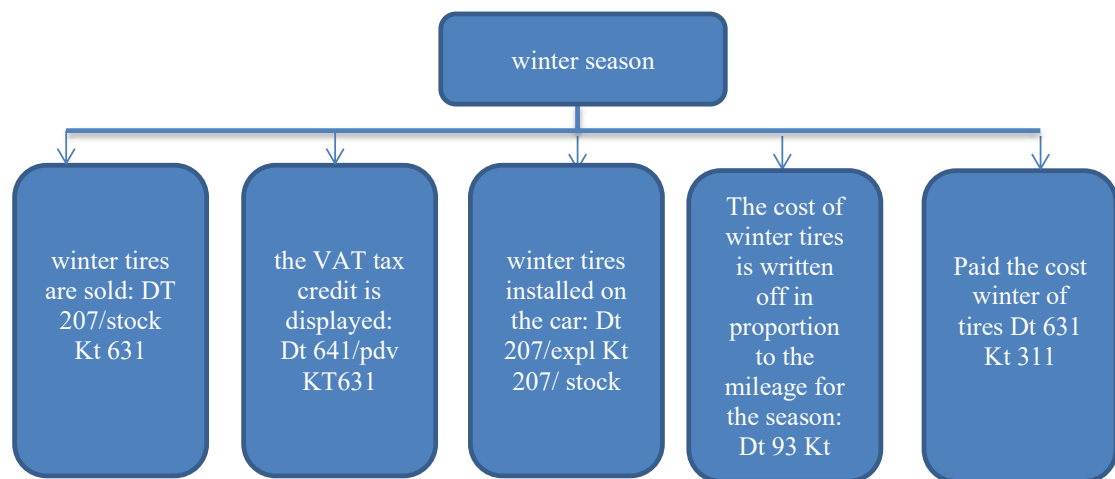


Fig. 2 – Accounting display of automobile winter tires

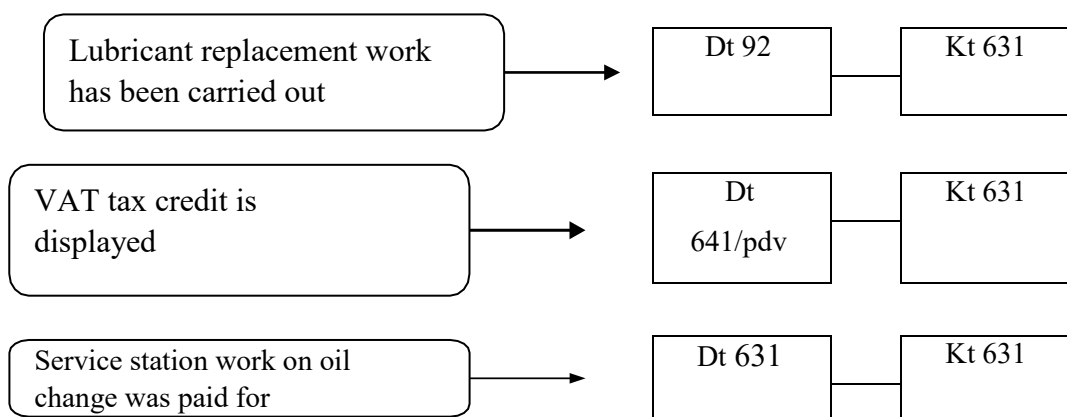


Fig. 3. Accounting of the company’s costs for replacing the lubricant

So, in practice, there are the following situations in the process of tire operation:

- tires are worn before the standard term of use of the resource;
- observance of production or mileage;
- overrun to the temporary norm is allowed;
- wear to the limit (minimum tread height).

At the end of this process, excess storage of already unnecessary tires is revealed, which can still be sold as secondary raw materials. For this purpose, posting is

carried out at the price of realization (planned) using the following entry:

Dt 209 “Other materials” Ct 719 “Other operating income”.

If it turns out that such tires have already been written off from the balance sheet, then they must first be restored in the accounting by accruing income. If the further use of tires is impossible or there is no expediency in such use, it is necessary to conclude a contract with a third-party organization for disposal (these are requirements of the legislation on environmental protection). At the same time, the direct transfer of tires is carried out on the basis of an act of acceptance and transfer. As a result, we will have an increase in costs associated with the planned disposal process[7].

– The same applies to the disposal of batteries. This procedure involves the following stages or rules:

– the head of the enterprise appoints the person responsible for disposal (order, order);

– the person in charge keeps a record of the circulation of spent batteries;

– disposal is carried out within the regulatory period (no later than three months after write-off).

In the case of disposal of lubricants, the company is obliged to keep primary records of their purchase and, most

importantly, to collect already used volumes in separate containers. Legislation has established the appropriate norm for the collection and disposal of lubricants, which is 40% of the total volume of use. When transferring to an enterprise engaged in the disposal of used lubricants, an act of acceptance is drawn up for the relevant batch (2 copies: one for the issuing enterprise, the other for the receiving enterprise). Thus, in the process of economic activity, it is necessary to comply with the requirements for waste management, as it provides for a fine of 50–100 non-taxable minimums.

Conclusion

The peculiarity of the accounting of transport enterprises is that the results of the study have an applied nature and are aimed at improving the accounting of vehicles and road transport at motor enterprises. The developed methods and recommendations make it possible to obtain complete and reliable operational and analytical information about the expenses of the automobile company for road transportation, which is oriented towards making management decisions now and in the future, which is especially relevant in the conditions of the market economy.

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