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**SOME PROBLEMS OF ORGANIZATION OF ACCOUNTING AND  
CONTROL OF FREIGHT TRANSPORTATION SERVICES'  
IMPLEMENTATION BY SMALL ENTERPRISES  
ДЕЯКІ ПРОБЛЕМИ ОРГАНІЗАЦІЇ ОБЛІКУ І КОНТРОЛЮ  
НАДАННЯ ПОСЛУГ ВАНТАЖНИХ ПЕРЕВЕЗЕНЬ СУБ'ЄКТАМИ  
МАЛОГО ПІДПРИЄМНИЦТВА**

## НЕКОТОРЫЕ ПРОБЛЕМЫ ОРГАНИЗАЦИИ УЧЕТА И КОНТРОЛЯ ПРЕДОСТАВЛЕНИЯ УСЛУГ ГРУЗОВЫХ ПЕРЕВОЗОК СУБЪЕКТАМИ МАЛОГО ПРЕДПРИНИМАТЕЛЬСТВА

*Summary.* Constant changes in economic and legal conditions of management, the complexity of accounting of the freight transportation services' implementation, require further study in terms of organization of accounting and control, taking into account the characteristics of the industry and belonging to a small enterprise. The purpose of the article is to identify problem areas in the process of organizing the accounting and control of the freight transportation services by small businesses, and also finding ways to solve them.

The result of the study is identified and substantiated the following problem areas of freight transportations' accounting and control, taking into account the characteristics of the industry and belonging to small businesses: cumbersome regulations; specifics of cost accounting; organization of internal control. In particular, it has been established, that the legislative system is rather cumbersome and outdated; also needs improvement taking into account the conditions of globalization of states' economies, deregulation of freight transportation in Ukraine, protection of workers during pandemic.

Based on the study of the regulatory framework, grouped regulatory and regulatory documents for the freight transportation services' regulation in terms of articles for calculating of the freight transportation services' costs.

Generalized sources of information for effective internal control of cargo transportation of the transport enterprise by the accounting service are offered, taking into account the limited financial resources of small businesses. Emphasis is placed on the need to take into account in the organization of such control such sectoral features as: a large share in non-current assets of rolling stock, accounting of the costs of its maintenance and storage; accounting of fuel and lubricants and spare parts; accompanying flight loading.

**Key words:** freight transportation services, small businesses, organization of accounting, internal control.

**Анотація.** Постійні зміни економічних і законодавчих умов господарювання, трудомісткість обліку надання послуг вантажних перевезень, вимагають подальшого їх дослідження з точки зору організації обліку та контролю, з одночасним урахуванням особливостей галузі та належності до малого підприємства. Метою статті є встановлення проблемних місць в процесі організації обліку і контролю надання послуг вантажоперевезень суб'єктами малого підприємництва, та пошук шляхів їх вирішення.

Результатом дослідження є визначені та обґрунтовані такі проблемні місця організації обліку та контролю надання послуг вантажних перевезень з урахуванням особливостей галузевих і належності до суб'єктів малого підприємництва: громіздке нормативне регулювання; специфіка обліку собівартості; організація внутрішнього контролю. Зокрема, встановлено, що законодавча система є доволі громіздкою і застарілою; потребує удосконалення з урахуванням умов глобалізації економік держав, дерегуляції здійснення вантажних перевезень в Україні, захисту працівників в умовах пандемії.

На основі дослідження нормативно-законодавчої бази, згруповано нормативно-інструктивні документи регулювання вантажних послуг у розрізі статей калькуляції собівартості таких послуг.

Запропоновано узагальнені джерела інформації для здійснення ефективного внутрішньогосподарського контролю вантажоперевезень транспортного підприємства силами бухгалтерської служби, зважаючи на обмежені фінансові ресурси суб'єктів малого підприємництва. Наголошено на необхідності врахування при організації такого контролю таких галузевих особливостей, як: велика частка у необоротних активах

рухомого складу, облік витрат на його технічне обслуговування і зберігання; облік витрат паливомастильних матеріалів та запасних частин; попутне завантаження рейсів.

**Ключові слова:** послуги вантажних перевезень, суб'єкти малого підприємництва, організація обліку, внутрішній контроль.

**Аннотація.** Постоянные изменения экономических и законодательных условий хозяйствования, трудоемкость учета предоставления услуг грузовых перевозок, требуют дальнейшего их исследования с точки зрения организации учета и контроля, с одновременным учетом особенностей отрасли и принадлежности к малому предприятию. Целью статьи является установление проблемных мест в процессе организации учета и контроля предоставления услуг грузоперевозок субъектами малого предпринимательства, и поиск путей их решения.

Результатом исследования является определены и обоснованы такие проблемные места организации учета и контроля предоставления услуг грузовых перевозок с учетом особенностей отраслевых и принадлежности к субъектам малого предпринимательства: громоздкое нормативное регулирование; специфика учета себестоимости; организация внутреннего контроля. В частности, установлено, что законодательная система довольно громоздкой и устаревшей; требует совершенствования с учетом условиях глобализации экономик государств, дерегуляции осуществления грузовых перевозок в Украине, защиты работников в условиях пандемии.

На основе исследования нормативно-законодательной базы, сгруппированы нормативно-инструктивные документы регулирования грузовых услуг в разрезе статей калькуляции себестоимости таких услуг.

Предложено обобщенные источники информации для

*осуществления эффективного внутреннего контроля грузоперевозок транспортного предприятия силами бухгалтерской службы, несмотря на ограниченные финансовые ресурсы субъектов малого предпринимательства. Отмечена необходимость учета при организации такого контроля таких отраслевых особенностей, как: большая часть в необоротных активах подвижного состава, учет затрат на его техническое обслуживание и хранение; учет затрат горючесмазочных материалов и запасных частей; попутной загрузкой рейсов.*

**Ключевые слова:** *услуги грузовых перевозок, субъекты малого предпринимательства, организация учета, внутренний контроль.*

**Problem statement.** Nowadays, trucking is a fairly significant segment of domestic business inasmuch as transport enterprises perform the base quantity of transportation on long-distance, interregional and international highways. Almost all business processes are impossible to implement without the transport industry. An important evidence of the above is the fact that, according to the State Statistics Service of Ukraine, only in the first half of 2020, 65 million tons of various kinds of freight were transported by road, including: metallic ores and mining industry products – 20 832,33 thousand tons; food, beverages and tobacco – 8 911,1 thousand tons; agricultural, hunting and forest products – 7 884,19 thousand tons; non-metallic mineral products – 5 236,54 thousand tons; coke and refined products – 3 329,46 thousand tons; wood, wood and cork products (except for furniture) – 1 776, 45 thousand tons; other – 7 925, 58 thousand tons [1].

Stimulation and development of economic activity of transport industry enterprises, in order to ensure the efficiency of their management, first of all requires proper establishment of freight services as an object of accounting and control, as well as clear regulation and rationalization of accounting processes associated with the implementation of freight transportation services by the

enterprises.

The study of organization of accounting and control over freight transportation carried out by small business enterprises deserves special attention, as its role in the economy of Ukraine and other states can hardly be overestimated, because small business is the most flexible and mobile in management and provision of services, utilizes resources more efficiently, adapts to market challenges more quickly as compared to medium and large enterprises [2].

**Recent research and publications analysis.** The following researchers and experts studied the services of freight transportation: Fatiukha N. H. [3], Lichman A.A. [4], Kryvoruchko O.M.[5], Popovych P. V. [6], Lukasevych-Krutnyk I. S. [7], Kozak L. S. [8] and other. However, constant changes in economic and legal conditions of management, the complexity of accounting for freight transportation within the system of the enterprise management, require further study of freight services in particular as an object of accounting and control at the small business enterprises and determine the relevance of the research.

**The purpose of the article.** Based on the analysis of the research carried out by the researchers and experts as well as the organization of accounting and control over the freight transportation services at small business enterprises, it is necessary to identify problematic areas in the process of organization of accounting and control over the freight transportation services and find the ways to solve them.

**Presentation of research material and its main results.** In the age of globalization and European integration, freight transportation services are subject to high requirements for quality, reliability and regularity of their provision. For consumers, safety of goods, speed and cost of delivery are all important. For transport companies, the following aspects are of great significance: efficiency of freight transportation services; making a profit while



optimizing costs and taking into account the fair value of services; maximum protection of drivers from activity risk; minimization of damage to the environment, etc. To solve the above-mentioned issues, it is necessary to make optimal management decisions based on the effective organization of accounting for freight transportation services in terms of both income from operations and expenditures by elements and places of their occurrence.

When organizing the accounting of freight transportation at transport enterprises belonging to small business enterprises (hereinafter - SBE), it is necessary to take into account the shortcomings inherent in both the industry and small business enterprises, and on the basis of which, it is proposed to identify such problems as: cumbersome regulations; the specific features of cost accounting; organization of internal control.

Upon the signing of the Association Agreement with the European Union, committing to bring domestic legislation in line with the European standards, public authorities are slow to respond to changes not only in the international but also in the domestic regulations on cartage activity [7]. This fact hinders the international freight transportation for the Ukrainian enterprises due to non-compliance with the foreign requirements and standards in force, and complicates the work of the enterprise accounting department.

Inconsistencies and contradictions in the policy management of transport services begin as early as at the stage of defining the "transport service". Thus, I. S. Lukasevych-Krutnyk notes that the term "transport services" is not new to the legal framework, but it provides narrow definitions, which refer to services provided by certain modes of transport. He suggests enshrining the use of the term of the general concept of transport services in the provisions of Chapter 63 of the Civil Code of Ukraine, which is incited by its use in the Association Agreement with the European Union [7].

The cumbersomeness of the legal regulation of freight transportation services begins with the legislation at the national level. In particular, the

Constitution of Ukraine [9], the Commercial Code of Ukraine of 16.01.2003 № 436-IU [9] and the Civil Code of Ukraine of 16.01.2003 № 435-IV [9] are the guarantors of business activity at the national level.

The carrier relies on contractual arrangements with the customers who receive freight transportation services based on the contract for the carriage of goods. In case of international transportation, the parties draw up the contract that is generally identical to the requirements for the contract for the carriage of goods, though it is rather simplified. According to Article 909 of the Civil Code of Ukraine, under the contract of carriage, the carrier undertakes to deliver the entrusted goods to the destination and hand them to the person entitled to receive the goods (consignee) [9].

In addition, according to Article 307 of the Commercial Code of Ukraine, the consignor undertakes to pay a fixed fee for the carriage of goods. However, this requirement should not be confusing: the consignee can also pay for carriage [9]. This right is enshrined in Part 5 of Article 307 of the Commercial Code of Ukraine [4]. It states that the parties may agree on other conditions of carriage that do not contradict the law in the contract they sign. In this case, a clarification letter is formed, which indicates the conditions for the carriage of goods as well as the conditions of crediting funds to the carrier's bank account [9].

Furthermore, considering the sectoral specific features of motor vehicle transport enterprises, it is expedient to pay attention to the Laws of Ukraine "On Motor Vehicle Transport" as of 05.04.2001, № 2344-III [9], "On Freight Forwarding Activity" as of 01.07.2004, № 1955-IV [7], "On Road Traffic" as of 30.06.1993, № 3353-XII [9], and the Charter of Road Transport of the Ukrainian SSR as of 27.06.1969 [9]. They all govern the relations in the given transport segment of industry and determine the principles of organization and operation of road freight transport.

It is also worth noting here that on the basis of the above-mentioned



Charter, the Ministry of Transport of Ukraine issued an Order № 363 "On approval of rules of transportation of goods by road transport in Ukraine" as of 14.10.1997, which contains conditions for the transportation of certain types of goods, commercial transactions, freight forwarding services of enterprises, special transportation conditions of enterprises of certain branches of the national economy [9].

As far as the accounting system is concerned, the activity of motor transport enterprises and the whole entrepreneurial activity in Ukraine is governed by the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" as of 16.07.1999, № 996-14 [9], and the Tax Code of Ukraine as of 02.12.2010, № 2755-VI (hereinafter – TCU) [9].

If an enterprise is taxed under the general taxation system, its activities are regulated by Chapter III "Income Tax", Chapter V "Value Added Tax", Chapter VI "Excise Tax" and Chapter VIII "Environmental Tax" of the TCU [9].

If a motor transport enterprise is a SBE and a single tax payer of the third group at the rate of 3% (payer of value added tax, hereinafter - VAT), the attention is primarily focused on Chapter XIV "Special Regimes", in particular section 1 "Simplified system of taxation, accounting and reporting", article 292, and Chapter V "Value Added Tax" of the TCU [9].

If a SBE is a single tax payer at the rate of 5% (VAT non-payer), the attention should be paid only to Chapter XIV "Special Regimes", article 292, because VAT is included in the value of assets [9].

Regarding the regulation of methodological questions of accounting, motor transport enterprises taxed both under general system and simplified system according to a special procedure, adhere to the recommendations of national or international regulations (standards) of accounting (hereinafter – IAS) and other laws and regulations.

IAS 25 "Financial statement of the small business enterprise" belongs to mandatory ones for SBEs [9]. According to these provisions, legal entities

(taxpayers) recognize income and expenditures in accordance with IAS only for the purpose of financial reporting [9].

Regarding the working plan of accounts, business entities can keep accounting records using the General accounts plan or in a simplified form, using the Chart of accounts for bookkeeping, assets, capital, liabilities and business operations for small business enterprises, approved by the Order of the Ministry of Finance of Ukraine as of 19.04.2001, № 186 [9].

Considering the formation of the cost value of freight transportation services at the motor transport enterprises, it is expedient to put an emphasis on IAS 16 "Costs" [9] as well as Methodological recommendations for the formation of the cost of transportation (works, services) on transport, approved by the Order of the Ministry of Transport of Ukraine as of 05.02.2001, № 65 (hereinafter – Methodological Recommendations № 65) [9].

It should be noted that Methodological Recommendations № 65 in some cases do not meet the requirements of IAS 16 "Costs", so they should be applied to the extent consistent with the provisions of this standard, as evidenced by the Letter of the Ministry of Finance of Ukraine "On nonconformity of methodological recommendations" as of 10.02.2010 № 31-34000-20-5/2742 [9].

Taking into account cumbersome legal framework, regulatory and guidance documents for freight transportation services have been grouped in terms of articles for calculating the cost of such services (Table 1).

*Table 1*

**Regulations for accounting of the freight transportation services' cost formation**

Item of costing	Document title	Characteristics
<b>Direct material costs</b>		
Fuel and lubricants	"Norms for consumption of fuel and lubrication materials in road transport" № 43 [9]	The cost of all types of fuel and lubricants used for transportation is attributed to the production cost in accordance with the Norms № 43
Expenses on automobile tyres	Methodological Recommendations № 65 [9]	Paragraphs 19, 36 define the costs associated with the operation of tyres,

		which are included in the cost value
Expenses on accumulator storage batteries	1) Regulation on maintenance and repair of road motor vehicles № 102 [9]; 2) IAS 7 "Fixed Assets" [9].	1) According to par. 3.19, replacement of batteries does not belong to the reconstruction, modernization, or technical upgrading, but is included in transportation costs; 2) According to par. 15, the cost of maintaining the car in working condition is included in the cost of transportation.
<b>Direct labour costs</b>	1) The Law of Ukraine "On Remuneration of Labour" as of 31.12.1992 № 23-92 [9]; 2) Tax Code of Ukraine [9]; 3) Labour Code of Ukraine [9]; 4) Instructions on wage statistics №5 [9].	1) Determining the structure and classification of payments that belong to the payroll budget of production workers; 2) Subpara. 164.2.1, art. 164 determines the list of payments, included in the taxable income of the employee; 3) Art. 50 provides the calculation of the working time standards.
<b>Other expenses</b>		
Unified Social Tax (UST)	On collection and accounting of the unified contribution for compulsory state social insurance № 2464-VI [9]	Payers are obliged to accrue, calculate and pay UST in full and in a timely manner at the rate of 22%
Depreciation	IAS 7 "Fixed Assets" [9]	Paragraphs 22–30 govern the depreciation of objects directly related to transportation.
Repair and maintenance of rolling stock	Regulation on maintenance and repair of road motor vehicles № 102 [9]	Establishing the order of maintenance and repair of motor vehicles.
<b>General production costs</b>		
Leases	IAS 14 "Leases" [9]	Determining the principles of formation of information on the lease of warehouses, garages, fleets and its disclosure in the financial statements
Idle time charges	Labour Code of Ukraine [9]	Article 113 governs the order of payment for idle time
Business trips, daily subsistence	1) Labour Code of Ukraine [9]; 2) Tax Code of Ukraine [9]; 3) On approval of the form of statement of application of funds allocated for business trip or on condition of accountability [9].	1) Article 121 determines benefits and compensations associated with business trips; 2) Paragraph 170.9, art. 170 determines the taxation of the amount of excessively spent funds.
Costs associated with the violation of operating and maintenance rules	1) Methodological Recommendations № 65 [9]; 2) Rules of transportation of goods by road № 363 [9].	Determining the lawfulness of violations and attributing them to the cost of freight transportation.

Source: grouped by the author on the basis of regulations and guidance documents

Thus, domestic legislative system for the regulation of automobile

transportation services is quite out-of-date and difficult to fit into the reality of the European and Ukrainian freight transportation activity. We may consider, for instance, the above-mentioned laws adopted in 1997 or Charter of Road Transport of the Ukrainian SSR of 1969, last amended in 1981.

It is worth mentioning the need to review the amount of penalties for motor vehicle violations and the system of state control over the activity of motor transport in general.

Ukraine needs to improve the systematic approach to regulation of the transport industry sector under the conditions of globalization, deregulation of freight transportation business, as well as the protection of workers in this service industry. Thus, under the conditions of pandemic, freight carriers are offered the following: to take a medical worker on the staff directly on the territory of the transport company for a more thorough daily medical examination of employees involved in the delivery of freight transportation services; flu vaccination; diphtheria tetanus vaccine; in the time following – Covid-19; health insurance certificate covering Covid-19, with the introduction of the conforming amendments into the accounting policy of the enterprise regarding such expenditure records.

Following up upon the peculiarities of the organization of accounting for the formation of the cost value at the transport enterprises under study, it should be noted that SBE accountants virtually do not exercise the right to use a simplified chart of accounts for purposes of financial accounting. However, using the general chart of accounts, the accounting department tries to simplify accounting omitting the following: imprest accounts (681, 371); tax liability accounts (643); credit accounts (644); formation of production cost on account 23 (the expenses are immediately written off on account 903); or, on the contrary, they keep records of expenditures on account 23, without the use of account 903 (the expenses are immediately written off on account 791). The legal consequences of such accounting management, even if specified in the

Order on Accounting Policy are referred to in [10].

Considering the issue of internal control over the freight transportation services, it should be noted that an effective system of internal control over freight transportation services is aimed at optimal reduction of the cost of services, while increasing the volume of freight transportation services, as well as preventing law violations.

Taking into consideration the limited financial resources of the SBE, we are not talking about the employment of third parties or organizations to carry out ongoing internal control. Therefore, it has been suggested that the accounting department of the transport enterprise should be authorized for such functions, starting from the development of a proper systematic approach and efficient allocation of functions by the accounting department staff members, and ending with training courses and introductory counseling for employees to improve the efficiency of control over the freight transportation services in general.

For the purpose of efficient internal control over the freight transportation services of a transport enterprise belonging to SBEs, it has been proposed to use the sources of information summarized in the form of Table 2.

*Table 2*

**Sources of information for the purpose of internal control over the freight transportation services**

Source title	Information being used
Order on Accounting Policy	Accrual method in expenditure records, elements of production costs formation, elements of cost of sales formation, methods of cost accounting, income estimation, methods of writing-off production supplies, method of depreciation, elements of deferred income, etc.
Planned and regulatory information on income and expenses of the enterprise	Business plans, expenditure rates and normative standards, schedules of prices and rates, production documentation.
Internal organizational and executive documentation	Articles of Association, Shareholders' decisions on profit distribution, employment contracts, job descriptions, staff listing.
Materials of previous	Acts and certificates of previous inspections, audit opinions,

inspections	and other documentation that summarizes the results of control.
Primary and consolidated accounting documents	Depreciation (fixed assets), writing off the assets of low unit cost, statements of acceptance, reports of transportation services rendered, freight contracts, consignment notes, CMR notes, reports on the rolling stock inventory, payment orders, acts on price reduction of physical assets, tax invoices, certificates of acceptance and transfer of fixed assets, agreements with insurance companies, bank statements, accounting statements on the write-off of income and expenses for financial results.
Analytical accounting registers	Registers of analytical cost accounting – Register book 5/5a, registers of analytical accounting of income and financial results – Register book 6.
Financial statements	Financial statements of a small business subject (Balance sheet № 1-m and Profit and Loss Statement, form 2-m).
Tax reporting	Records on income tax, value added tax, single tax, personal income tax, unified social tax, personal property tax.
Statistical reporting	Statement of motor transport work, Report on road haulage by types of load.

Taking into consideration the industry characteristics (the predominance of the rolling stock in the fixed assets, particularly large-size motor transport; the specific nature of expenditure records associated with storage and maintenance of the rolling stock, maintenance of vehicles, on-the-way loading of transport; features of inventory, in particular fuel and lubricants, tyres, spare parts, etc.), it has been proposed to exercise careful control over fuel and lubricants by establishing the estimated norms of such costs on the basis of control fuel measurements in different modes of rolling stock operation; strengthen the current control over the fleet of motor vehicles by revising the technical parameters of every vehicle, which minimizes the total cost of maintenance and unforeseen repair expenses of cargo trucks; revise the cost threshold for allocation to fixed assets, taking into account the new one amounting to 20 thousand UAH and indicating it in the Accounting Policy Order.

**Conclusion.** The research results, aimed to substantiate the theoretical and practical features of the organization of accounting and control over the



implementation of freight transportation services of a small business entity, have made it possible to define the following problem areas, taking into account the industry characteristics and the enterprise size: cumbersome regulations; the specifics of cost value accounting; organization of internal control.

It has been established, that domestic legislative system for the regulation of road transport services is cumbersome and rather outdated. It needs improvement under the conditions of globalization, deregulation of freight transportation business, and protection of workers engaged in this service industry during pandemic. Based on the study of the legal framework, regulatory and guidance documents for the freight transportation services regulation in terms of articles for calculating the freight transportation services costs have been grouped.

Taking into consideration the limited financial resources of the SBE, for the introduction of the efficient system of internal control, it has been suggested that the accounting department of the transport enterprise should be authorized for such functions. Generalized sources of information for the efficient internal control over the freight transportation services at the transport enterprise belonging to SBEs have been suggested. Besides, the following industry features require due consideration: the predominance of the rolling stock in the fixed assets; the specific nature of expenditure records associated with storage and maintenance of the rolling stock; on-the-way loading of transport; special features of fuel and lubricants inventory and spare parts inventory.

Summing up, it is important to emphasize that the presented suggestions have a practical bearing on trucking companies as they are aimed at improving the organization of accounting and control over the implementation of freight transportation services by transport enterprises.

Legal and regulatory framework of freight transportation services requires the follow-up study and the introduction of necessary changes, that will promote the development of the overall economy, high quality of performance of supply

contracts, compliance with the time requirements, strict compliance with labour discipline, traffic safety, etc.

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