



YAROSLAVA LEVCHENKO
DOCTOR OF ECONOMICS, PROFESSOR,
FACULTY OF EDUCATION OF FOREIGN CITIZENS,
KHARKIV NATIONAL AUTOMOBILE AND HIGHWAY
UNIVERSITY,
KHARKIV, UKRAINE
ORCID:/ 0000-0002-4979-1101



IGOR BRITCHENKO
DOCTOR OF ECONOMICS, PROFESSOR,
DEPARTMENT OF ECONOMICS AND SECURITY IN
TRANSPORT, UNIVERSITY OF SECURITY
MANAGEMENT IN KOŠICE, SLOVAKIA,
[HTTPS://SITES.GOOGLE.COM/SITE/IGOBRI](https://sites.google.com/site/igobrit)
T
ORCID:/ 0000-0002-9196-8740

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NATALIA OPRYSHKO
DOCTOR OF PHILOSOPHY, ASSOCIATE
PROFESSOR,
FACULTY OF EDUCATION OF FOREIGN CITIZENS,
KHARKIV NATIONAL AUTOMOBILE AND HIGHWAY
UNIVERSITY, KHARKIV, UKRAINE
ORCID:/ 0000-0003-1964-5821

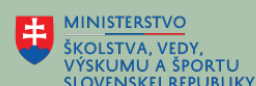
**YAROSLAVA LEVCHENKO
IGOR BRITCHENKO
NATALIA OPRYSHKO**

TRANSPORT ENTREPRENEURSHIP

TEXTBOOK



PLÁN [OBNOVY]



Издателство на Българската
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of Bulgarian Academy of Sciences

Sofia 2023

Yaroslava Levchenko
Igor Britchenko
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REVIEWERS:

Maria Borowska – Professor, Dr. hab., Higher Vocational School Memorial of Prof. Stanislaw Tarnowski in Tarnobrzeg, Poland

Maksym Bezpartochnyi – Doctor of Economics, Professor, Lviv Polytechnic National University, Ukraine

Peter Lošonczi - Dr.h.c. doc. Ing., PhD, Rector, University of Security Management in Košice, Slovakia.

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Yaroslava Levchenko - ORCID:/ 0000-0002-4979-1101

Igor Britchenko - ORCID:/ 0000-0002-9196-8740

Natalia Opryshko - ORCID:/ 0000-0003-1964-5821

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The study guide was prepared according to the program of the educational discipline ‘*Transport entrepreneurship*’ for students of specialty 076 - "Entrepreneurship, trade and stock market activity". The academic load of the discipline is 150 academic hours, incl. lectures (32 hours), seminars (32 hours), independent study (86 hours). Each chapter is divided into paragraphs based on course topics, as well as lesson plans, questions for panel discussions, quizzes for self-assessment and topical lists of useful literature and information resources.

The study guide can be useful for students of various specialties with the course "Transport Entrepreneurship" as their major or minor.

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AUTHORS' NOTE

Acquiring practical work skills by students in the conditions of reforming business structures in the process of formalising the market principles of management is a very relevant issue.

‘Transport entrepreneurship’ as an economic discipline studies the essence and functioning of entrepreneurial activity related to road transport in the conditions of market economic relations.

Entrepreneurship is an independent initiative, an activity at one's own risk in the production of goods, performance of work, provision of services and trade for the purpose of making a profit.

The **subject** of the course is entrepreneurial activity of motor transport enterprises. This is the study of a complex system of entrepreneurial activity and ways of achieving success in entrepreneurship as an alternative to the so-called "shading" of the economy. At the same time it enables the preservation of intellectual potential and the exit of Ukraine's economy from a long-term crisis.

The **aim** of the discipline: the acquisition of knowledge on the organisation and functioning of the entrepreneurial activity of motor transport enterprises, in the conditions of market economic relations by students of a wide range of relevant specialities.

Knowledge of "*Transport entrepreneurship*" is based on the study of such legal, economic and technological disciplines as "*Fundamentals of law*", "*Statistics*", "*Economic theory*", "*Economics of the enterprise*", "*Analysis of economic activity*", "*Accounting and auditing*", "*Finance and credit*". These are the main disciplines without knowledge of which it is impossible to form basic knowledge about entrepreneurship.

The role of entrepreneurship, namely the "*Transport Entrepreneurship*" course, as a social phenomenon in market conditions is growing to such an extent that without it there can be no market for the transport services provision.

CHAPTER 1. THEORY OF ENTREPRENEURSHIP

TOPIC 1. INTRODUCTION TO THE TRANSPORT ENTREPRENEURSHIP

1.1. The main questions of the topic

1.1. Transport system of Ukraine.

1.2. Transport potential.

1.3. Importance of transport in the national economic complex of the country.

1.1. Transport system of Ukraine

Under the conditions of market relations, which are characterized by a variety of forms of ownership, including private competition of product manufacturers, entrepreneurship and the absence of government control over the production and distribution of manufactured goods, the importance of enterprises (companies) as the main link of industry and the national economy as a whole is growing.

Economics of the enterprise (from the Greek *oikos* – economy, *nomos* – law) studies objective economic laws and regularities of business management, including a wide range of managerial, organizational, technical-economic and informational problems, forms, methods and rules of rational use of resources in order to create and efficiently distribute various material and spiritual goods, without which both an individual and society cannot exist.

If the economy as a whole is the foundation on which all components of the life support system of people are built without exception, then its main link or core are enterprises (companies), where all material goods are produced.

As for the economics of transport, it studies the laws and regularities in the implementation of transport services of any type of transport for the transportation of various types of cargo, methods and rules for the rational use of operational resources in order to minimise the costs of their purchase.

Transport economics is related to such fields of knowledge as national economy planning, industrial economics, agriculture, labour, statistics, economic geography, and technical sciences.

The transport system of Ukraine is represented by the following types of transport: railway, automobile, air, water and pipeline.

Railway transport is a part of the Eurasian railway complex, it ranks second in terms of freight traffic and first in terms of passenger traffic. The operating length of public railways is about 22.1 thousand km.

Today, the most important railways are electrified, accounting for a third of the total length of all railways. The largest railway networks are located in Donbas, along the Dnipro river and in the western part of the forest-steppe. If we divide the length of the railway network within the country or region by its area, we get its average density. For Ukraine, it is 38 km of railways per 1000 km.

Among the railways that provide internal connections, the following are of primary importance: Donbas - Kryvyi Rih, Kharkiv - Simferopol, Kharkiv - Kyiv, Kyiv - Lviv, Lviv - Odesa, Kharkiv - Kherson, Lviv - Chop. The main international railway lines are: Volodymyr-Volynskiy - Katowice, Lviv - Krakow, Chop - Prague, Chop - Budapest; the largest railway junctions: Kyiv, Kharkiv, Donetsk, Odesa, Lviv, Dnipro, Fastiv, Zhmerinka, Kozyatyn, etc.

Road (motor) transport is a type of transport that transports goods and passengers by highways.

Motor transport provides the widest range of services. This type of transport is of great importance for transportation over short distances, although the cost of transportation, compared to that by rail, is significantly higher. The capacity of transportation by road transport has significantly decreased in recent years (it provides 62% of all transportation). The specific gravity of road transport in freight traffic is rather low (5%). However in terms of passenger turnover in Ukraine, it ranks second, after railway traffic.

Our country has created a wide network of paved roads. The total length of highways is 170,000 km, of which 165,000 km are paved.

The main application areas of road transport are the delivery and transportation of goods to main modes of transport, transportation of industrial and agricultural goods over short distances, intercity transportation, transportation of goods for trade and construction. If we

talk about long distances, road transport there is used to transport perishable goods, especially valuable items that require fast delivery, which are inconvenient for transportation by other modes of transport.

The current state of highways does not ensure an increase in the speed of cargo delivery, its integrity, product appearance, or a decrease in the number and severity of road accidents.

The role of *air transport* in cargo and passenger transportation is not as great in domestic communication as, for example, in Germany, the USA, France, Italy and Japan. More than 60% of air transportation goes to international flights.

Marine transport. During the last decade, the amount of shipped cargo decreased almost 9 times, reducing to only 6 million tons. The cargo structure is dominated by: oil, oil products, metal ores, black coal and construction materials. In order for maritime transport to work reliably, a well-equipped port facility capable of carrying out rather expensive loading and unloading operations is required. This determines the expediency of the existence of this type of transport over long distances (more than 900 km).

Due to the existence of different types of ships, ports have their own specialisation, that is, they are adapted to receive or load certain types of cargo (wood, bulk, liquids)

The main port of the Black Sea is Odesa. It is a universal port, the cargo turnover of which is more than 20 million tons (20% of the cargo turnover of marine transport of Ukraine). The second most important Black Sea port is Illichivsk, from which not only ships, but also ferries to the Bulgarian city of Varna. Raw materials, engineering and agricultural products are transported from these ports. The sea ports of Kherson and Mykolaiv are also important.

River routes are important for internal transportation (75% of the total amount), although it is significantly inferior to rail and sea in terms of cargo traffic. The transport structure is dominated by construction materials (96%), as well as ores, black coal, oil products, metal, grain, etc.

The total length of waterways operated in Ukraine is noticeably decreasing. The main waterways include the Dnipro with the Desna and Pripyat, the Southern Bug, the Siverskyi Donets, the Dniester, and the Danube. There are 13 river ports, the largest of which are Kyiv, Cherkasy, Kremenchuk, Dnipro, Zaporizhzhia, Kherson, Izmail, Reni.

Pipeline transportation allows long-distance delivery of oil, products of its processing and natural gas. The total length of pipelines in Ukraine is more than 40,000 km, 87% of which are gas pipelines, and 13% are oil pipelines. The most important oil pipelines supplying enterprises with domestic oil are: Dolyna – Drohobych, Bytkiv – Nadvirna, Kochanov – Okhtyrka, Hnidyntsi – Pryluky – Kremenchuk – Kherson. In Ukraine, oil used to be supplied through pipelines Samara – Lysychansk – Kremenchuk – Kherson – Odesa.

The transport industry of Ukraine is a set of business entities, regardless of their departmental affiliation and forms of ownership, which develop and (or) produce products (perform work and provide services) of certain types that have a uniform consumer or functional purpose.

The structure of transport means the composition, quantitative ratios and forms of interconnection of individual industries and manufacturers. Indicators of the branch structure are: the number of independent branches; the ratio of all types of transport to the total amount of cargo transportation of the entire transport complex; specific weight of transport industries; share of passenger and cargo transport.

In practical planning and accounting, the industry structure of transport is determined by finding the specific weight of industries in the total amount of transport production.

The structure of the country's transport complex is formed under the influence of many factors, the most important of which are:

- scientific and technical progress;
- the planned rates of development of all transport and its individual branches;
- concentration, specialisation, cooperation and combination of production;
- growth of the material well-being and cultural level of workers;
- socio-historical conditions in which the development of transport takes place;
- international division of labour;
- strengthening Ukraine's position on the world market.

Scientifically based classification of transport industries is important for proper planning of production and ensuring a certain proportionality in its development.

The classification of transport industries is based on the following principles:

- economic purpose of the provided service;
- the nature of product functioning in the production process;
- the nature of the impact on the subject of work, etc.

The most important principle of classification of industries is the economic purpose of the provided service. Accordingly, all transport is divided into external and internal.

Putting transport into the fourth branch of material production, K. Marx had in mind only external transport, i.e. in the modern view it is trunk transport, which provides transportation services and economic connections that arise in the production process between enterprises of different departments, between economic districts, particular locations and countries. In the process of development of social production and division of labour, this transport was separated into a special branch of material production and received the name of general use transport, or external transport. It is entrusted with the task of ensuring the delivery of material values, semi-finished products and fully produced goods to the sphere of production and from it to the sphere of distribution, consumption and appeal. It is the material basis of the application process. The work of workers engaged in external transport is productive work, because it creates national income and increases public wealth.

This kind of transport, as an independent branch of production, differs in a number of features from other branches of material production.

Since transport is used not only for external purposes, but also for internal ones (that is, transport inside the production area), in addition to general use transport, there is intra-production or departmental transport.

Intra-production transport (as well as other means of labour) is an integral part of the technological process of this enterprise. Intra-production transport does not characterise an independent branch of transport production, but is a component of the industry in which it functions.

However, general use transport and intra-production transport collectively represent one of the most important bases of our entire economy, without the successful development and functioning of which

it is not possible to ensure the intensification of production and high rates of its growth.

1.2. Transport potential

In the process of material production, transport meets the needs of various types of transportation: intra-production, inter-industry within the region, inter-regional transportation, transportation of workers, etc.

Transport is a complex branch of infrastructure, which includes the following types of transport: railway, river, sea, road, air, pipeline, etc.

Types of transport are divided into: water (sea, river), land (rail, road, pipeline) and air varieties. All types of transport, except for pipelines, are used to transport passengers and/or cargo. These types of transport are traditional. Non-traditional types of transport include: pulp pipelines (bulk cargo is crushed and pumped through pipes together with water), pneumatic transport, transport on a magnetic pillow.

Each type of transport has its own specifics regarding its use for cargo transportation.

Marine (sea) transport. *Advantages:* low freight rates; high productivity (due to the large carrying capacity of ships); continuity of work (24 hours a day); insignificant dependence on weather conditions; mobility from demand (ships can be directed to any point in the world); almost unlimited capacity of sea routes of communication.

Disadvantages: relatively low speed (18...20 knots for cargo ships); relatively low frequency of movement (they can transport only a large amount of cargo and all at once); the need for careful packaging of goods.

Railway transport. *Advantages:* fast delivery over long distances; independence from climatic conditions; large carrying capacity (3...4 thousand tons - one warehouse); relatively low costs; if there are access roads, the consignee has additional conveniences (door-to-door delivery can be arranged); the ability to transport the widest range of different cargoes.

Disadvantages: presence of cargo transshipment (re-sorting of carriages); the need of tight packaging; favourable conditions for theft;

dependence on the geographical location of roads; the need to reshape warehouses on the road.

Automobile transport. *Advantages:* manoeuvrability – the ability to concentrate transport where needed; urgency and regularity of delivery; the possibility of organising modern types of delivery (from "door to door"); great safety of cargo; greater economy when transporting over short distances; regular frequency of shipments.

Disadvantages: dependence on the road network; low carrying capacity; relatively high costs.

Air transport. *Advantages:* high speed of delivery; straightening the path; high preservation of cargo in transit; the highest level of service; simpler packaging; lower insurance costs (due to minimum transportation time).

Disadvantages: high freight rates; dependence on weather conditions; size and weight restrictions; dependence on ground services; distance of airports from enterprises.

Pipeline transport. *Advantages:* does not depend on the weather; continuity of cargo supply; low cost; high level of automation of operations (inlet, pumping, discharge).

Disadvantages: one-way transportation; impossibility of transporting other types of cargo; high construction cost.

River transport. *Advantages:* high carrying capacity on rivers; low cost of transportation, especially bulk cargo and cargo that does not require urgent delivery; the ability to transport large consignments of goods; the possibility of use in areas where the road and railway network is not developed.

Disadvantages: importance of hydraulic structures at the construction site; seasonality of work on most rivers of the world; the need to take into account the natural and geographical location of waterways and their frequent discrepancy with the direction of cargo flows.

It goes without saying that the first priority in development is given to road (automobile) transport because it is the connecting element between all other types of transport as well as with consumers of transport services. In addition, the construction of transport routes of other types is impossible without the participation of road transport. It is it that carries out the transportation of building materials for the creation of the material and technical base of railway, water, pipeline or

air transport. But road transport consists of at least two technical elements: the road and the vehicle, the development of which is in constant dialectic unity and interdependence. At the same time, the primary importance goes to the road itself.

It dictates the conditions for choosing the type of rolling stock in terms of cross-country ability and load capacity, as well as largely determines the technical and economic parameters of the operation of rolling stock, and, therefore, the economic performance of transport enterprises.

Motor roads are the most important link of the transport infrastructure, without which no branch of the economy can function effectively in market conditions.

Motor roads create conditions for satisfying the continuously growing transportation needs of the entire economy in road transportation. The intensity of traffic on the roads is continuously and uncontrollably increasing, which makes it necessary to build more roads in future in the long run.

The transport complex also includes road management. The main goal of the functioning of the road industry is to meet the needs of the national economy and the population in road transportation based on the creation and provision of high quality operation of an organised road network.

There are two main features of economic relations in the road industry. The first is the special nature of the industry's products and its duality: on the one hand, road households are highways, and on the other hand, it is the production activity of the workforce, connected with the need to preserve and develop the highway network. At the same time, highways are formally the property of the relevant production road organisations, that is, they are on the balance sheet of the road organisations that provide their maintenance. This circumstance allows us to consider the final result of the activity of road organisations to be the creation of a certain potential for road security in the region, a kind of service potential that can be provided with the help of road transport. The second feature is that highways are used by transport, industrial, construction, agricultural and other organisations, as well as by the population for free.

1.3. Importance of transport in the national economic complex of the country

The importance of transport in the economy of any country is objectively characterised by the following indicators:

- Gross Domestic Product (GDP);
- main production assets;
- capital investments;
- average number of employees;
- electricity consumption;
- balance sheet profit, etc.

The share of transport in the GDP of developed countries reaches up to 12%. The relatively low contribution of the country's transporters to the GDP is largely explained by insufficiently rational use of available transport resources and underdevelopment in the field of non-transport services.

Gross domestic product is one of the most important indicators, which expresses the total value of the final product (goods, work and services) calculated at market prices, created during the year within the country with the use of production factors belonging to this country as well as to other countries.

The main funds of enterprises are divided into: production based and non-production based. The main production assets are a set of production objects that serve the production process (buildings, structures, equipment, machines, etc.).

The main non-production funds are all the objects and sights that are on the balance sheet of enterprises and are intended to meet the cultural and household needs of employees: community centres; residential buildings; children's institutions; hospitals, etc.

The non-rational structure of the transport service has led to the fact that the share of revenues received from the provision of services not related to transportation is about 17% here, while in developed countries it is up to 30% of the total revenues of transport enterprises.

As of the beginning of 2009, the depreciation of the fixed assets of transport and means of communication amounted to about 70%, the depreciation of the rolling stock of road transport - 80%.

In countries with a developed market economy, about 20% of all investments annually fall into the transport sector, at the same time approximately half of them are state investments.

Analysis of the financial situation of transport enterprises shows that if in the early 1990s the accumulation fund as part of the main sources of own funds was approximately 50%, then already in 2009 it was only 10%.

As a result of the reduction in investment activity, the commissioning of production facilities significantly decreased, and thus the value of the fixed capital renewal ratio dropped sharply.

The operation of quite worn vehicles and equipment of the transport complex does not fully meet modern global requirements for:

- safety;
- reliability;
- comfort;
- resource conservation, etc.

In particular, a significant part of the vehicles does not meet international norms and standards, so it cannot be effectively used on international lines. So, the trucks produced by our machine-building enterprises are not suitable for operation in the countries of Western Europe in terms of environmental impact, and are also more expensive in terms of specific costs per 1 km of mileage, which makes them uncompetitive.

Transport is the largest consumer of fuel resources. According to recent research, it has been consuming annually the following amounts of various fuels: gasoline is more than 65%, diesel fuel is more than 50%.

The length of state highways in Ukraine is 169, 500 km. The network of main routes is spread throughout the country and connects all major cities of Ukraine, as well as provides cross-border routes with neighbouring countries. About 165.800 km of them are paved. The State Highway Agency of Ukraine is responsible for the condition of these roads. There are still 250,000 km of city streets for which local authorities are responsible.

Almost all highways in Ukraine go through populated areas, which does not meet the requirements for international transport corridors, because it leads to the limitation in the speed of road traffic.

The transport and operational condition of highways is unsatisfactory, as well: 51.1% of them do not meet the requirements for levelness, 39.2% - for durability. The average speed of traffic on Ukrainian highways is 2-3 times lower than in Western European countries.

This is explained in particular by the fact that the burden of maintaining the transport network per capita in Ukraine is greater compared to European countries due to the relatively low population density (76 people per 1 sq. km), the low purchasing power of citizens (1/5 of the purchasing power of the Eurozone), a relatively small fleet of vehicles and a large territory of the country.

1.2. Questions for consolidation of the material and individual studies

1. What are the peculiarities of transport as a branch of material production?
2. What functions does transport perform?
3. What factors affect transport costs?
4. What factors determined the development of transport?
5. Formulate requirements for modern transport.
6. Give a brief technical and economic description of rail, marine (sea), river, air and pipeline transport.
7. What is the current structure of transport households in Ukraine?
8. Which laws of Ukraine regulate the activity of transport enterprises?
9. Give technical and economic characteristics of road transport.
10. What are the problems of road transport?
11. What is meant by a unified transport system?
12. What are the functions of an organised joint-stock company in the transport system?
13. What are the specifics of the transport industry?
14. What are the properties of transport products?
15. How are enterprises classified by field of activity?
16. How are enterprises classified by the nature of economic activity?

17. How are enterprises classified by technological (territorial) integrity and degree of subordination?
18. How are enterprises classified by size?
19. How are road transport enterprises classified by the nature of the work performed?
20. What is gross domestic product (GDP)?
21. What are the main production assets?
22. What are the advantages of railway transport?
23. What are the disadvantages of railway transport?
24. What are the advantages of road transport?
25. What are the disadvantages of road transport?
26. What are the advantages of air transport?
27. What are the disadvantages of air transport?
28. What are the advantages of pipeline transport?
29. What are the disadvantages of pipeline transport?
30. What are the advantages of river and sea transport?
31. What are the disadvantages of river and sea transport?

1.3. Self-assessment test tasks for topic 1

1. What are transport products?

- A. Production of material services.
- B. Movement of goods using railways, planes, cars.
- C. Provision of passenger delivery services to places of residence and work.
- D. Movement in time and space of goods and people.

2. Which mode of transport has the largest carrying capacity?

- A. Railway.
- B. Automobile.
- C. Marine/River.
- D. Air.

3. Which mode of transport has the lowest cost of transportation of oil products?

- A. Railway
- B. Marine/River.

- C. Pipeline.
- D. Automobile.

4. What are the main advantages of road transport?

- A. Low cost of cargo transportation, comfortable passenger transportation, high labour productivity, manoeuvrability.
- B. High manoeuvrability, carrying capacity, speed of delivery of goods and passengers, low cost of transportation over short distances.
- C. Flexibility, speed of service, low cost of loading and unloading operations.
- D. All answers are correct.

5. What is the essence of economic problems in transport?

- A. Increase in fuel prices, use of old rolling stock, transition to the market relations.
- B. High transportation ratio, problems of transition to the market relations, market oversaturation.
- C. The efficiency of transportation, the growth of income due to the increase in costs.
- D. All answers are correct.

6. The type of transport that transports goods and passengers by road is called:

- A. Railway.
- B. Automobile.
- C. Water
- D. Air.

7. The classification of transport industries is based on the following principles:

- A. Economic purpose of the provided service;
- B. The nature of the product functioning in the production process;
- C. The nature of the impact on the subject of work, etc.;
- D. There is no correct answer here.

8. Since transport is used not only for external transportation, but also for internal needs, in addition to public transport, there is:

- A. Internal production or departmental transport;
- B. General use transport;
- C. Special purpose transport;
- D. All answers are correct.

9. Which type of transport is a connecting element between all other types of transport and also consumers of transport services.

- A. Railway.
- B. Automobile.
- C. Water
- D. Air.

10. The most important link of the transport infrastructure, without which no branch of the economy can function effectively in market conditions is:

- A. A rail.
- B. A motorway (road).
- C. Water route.
- D. Air route.

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TOPIC 2. TRANSPORT ENTERPRISES AS AN ECONOMIC ENTITY

2.1. The main questions of the topic

- 2.1. Transport services, their classification.*
- 2.2. Classification of enterprises.*
- 2.3. Organisational and legal forms of legal entities' management.*
- 2.4. The procedure for formation and liquidation of the enterprise.*
- 2.5. Motor transport enterprise as a single system. Organisational and production structure of a motor transport enterprise.*

2.1. Transport services, their classification

Transport is one of the most important branches of the economy, which provides transportation needs of the economy and the population, but is also the largest component of the infrastructure, serves as the material and technical base for the formation and development of the territorial division of labour, and has a significant impact on the dynamics and effectiveness of the socio-economic development of both separate regions and the country as a whole. Therefore, recently the importance and significance of transport services has been growing more and more. Today, transport services cover all spheres of society. And the more qualitative and effective they will be, the more intensive the development of society will get.

The main task of transport enterprises is to study, analyse and meet the needs of society in all types of transport services.

New economic conditions expanded the concept of "transportation service". Today, the latter means not only the actual transportation of goods or passengers, but any operation that is not part of the transportation process, but is related to its preparation and implementation.

Thus, transportation services include:

- transportation of goods and passengers;
- loading and unloading works;
- cargo storage;
- preparing means of transport;
- providing means of transport on the terms of lease or rental;

- transit (delivery) of new and repaired vehicles;
- transport forwarding services and other services.

The main type of services at enterprises of this type is, of course, cargo transportation. As a rule, it is accompanied by the provision of other services (loading, unloading, forwarding, etc.). Additional services include, for example, marketing, commercial, informational, and insurance services.

There is a different classification of transport services:

1) Based on the relationship with the main activity of enterprises: transportation (ie, they include an element of transportation in one form or another); non-transport services.

2) By the type of consumer to whom the service is provided: external (provided by a non-transport enterprise); internal (provided by another transport company).

3) According to the nature of the activity related to the provision of a certain service: technological, commercial, informational, etc.

There are a number of features characteristic of such a concept as "service" (including transport service):

- services cannot exist outside the process of providing them (that is, they cannot accumulate);
- the sale of services is actually the sale of the labour process itself, therefore the quality of services is determined by the quality of the labour process itself;
- services represent a specific consumer value only at a specific time and in a specific place or direction, which significantly limits the possibility of their replacement on the services market;
- transport services belong to the services of the final and/or preliminary process of material production;
- each service provided is unique to the recipient;
- in the end, nothing remains from the provided service except the perception of information;
- the provided service cannot be performed again;
- the memory of a good service is fleeting, but a bad service is remembered for a long time;
- services are elusive;
- the user of services often participates in the process of providing services;
- the user of services does not become their owner;

- provision of services is a process and cannot be tested before payment;
- the service delivery process may consist of a system of smaller actions, while quality depends on the final assessment.

Properties of goods and services are presented in table 2.1.

Table 2.1. Properties of goods and services

Goods	Service
Material, physically realised	Intangible
Property rights upon sale pass	Property rights at the time of sale are not passed
Can be demonstrated before purchase	Cannot be demonstrated prior to purchase
Can be kept by the buyer or seller	Cannot be kept by buyer or seller
Production and use, production and sale are separated in time and space	Production and use, production and sales overlap or simultaneous in time and space
May be sold through intermediary	May be sold through intermediary in some cases
Can be resold several times (from hand to hand)	Can be sold only once
The buyer proves the goods to readiness, taking part in production	The buyer accepts direct participation in the production of the service
Can be transported	Cannot be transported
Standardised	Not standardised
The request can be postponed by forwarding goods to a temporary storage	Unsalvageable, request is impossible postpone

The service sector must function in such a way as to fully satisfy the needs of customers with as little cost as possible. However, at the moment there are no widely used effective quantitative methods for assessing the quality of services in connection with their features.

The indicator of the quality of the transport service at the enterprise is the quantitative characteristic of one or more consumer properties of the service that make up its quality. The quality of transportation is assessed by a set of characteristics that determine their suitability to meet the needs of consignors or consignees in the respective transportation processes.

From the supplier companies' point of view, transport service quality indicators must meet the basic requirements:

- the ability to ensure the appropriate quality of cargo transportation to the needs of consumers (both individuals and legal entities);
- stability;
- exclusion of the interchangeability of indicators in the comprehensive assessment of the level of quality of freight transportation;
- ability to characterise all the properties of cargo transportation, which determine its suitability to satisfy certain needs of consumers in accordance with its purpose;
- promoting quality improvement.

From the consumers' point of view, the main requirements for transport services are:

- environmental protection;
- operational readiness of the transporting company;
- the possibility of specialised transportation;
- functional suitability of the vehicle;
- absence of intermediate transshipment operations;
- availability of transshipment equipment at transfer points;
- availability of necessary transport containers;
- possibility of obtaining reliable information about transportation costs, conditions of transportation and the location of the cargo;
- possibility of crossing the customs border;
- satisfactory cost of services;
- door-to-door cargo delivery;
- appropriate cargo escort;
- proper documentation;
- consideration of customer requirements (flexibility of service);
- availability of different levels of transport service;
- availability of additional services;
- convenience in receiving and delivering cargo;
- preservation of cargo during delivery;

- transportation safety;
- modernity of delivery (guaranteed delivery time);
- regularity of cargo delivery;
- minimum terms (duration) of delivery;
- reliability of transportation;
- dynamics of changes in transportation amounts;
- analysis of changes in the cost of transportation (taking depreciation into account);
- analysis of changes in preliminary transportation planning.

In order to improve (or maintain) the quality of transportation, enterprises must conduct periodic inspections of the quality of services provided. As a rule, the questionnaire method of surveying consumer services is used here, since an independent analysis allows you to objectively compare the correspondence of the declared quality with the real one.

The demand for transport services largely depends on the development of the types of transport available in the region, the degree of their integration into a single system, the level of fares (transportation fees) according to types of transport, the range and quality of services provided to potential customers. As a rule, the specific weight of transport services increases with the development of the market economy and its infrastructure, and this is characteristic of almost all countries.

In connection with the implementation of logistics in countries with a market economy, the policy in the sphere of transport is being revised. Transport starts to play a key role in the system of goods transportation. It is assumed that in the future the technical and operational features of certain types of transport will provide them with a reliable position on the market of transport services, especially in conditions of increased demand for the transportation of goods in small shipments, which, in its turn, will accelerate the development of automated cargo handling, containerization and packaging, as well as computer science and automation technologies in the area of cargo and transportation work.

Two directions in the field of organising transport services are being considered nowadays:

1. Adjustment of the range of offered services to the specific requirements of customers (that is, different groups of consumers

should be served according to their specific needs. Consumers themselves choose the services, their quantity and nature of implementation).

2. Active formation of demand for transportation services in order to get profitable implementation of already existing services.

The main trends in the development of the European trucking market are as follows:

1. Regulation of the market of transport and forwarding services takes place depending on the development of international trade relations, taking into account:

a) maintenance of foreign trade turnover between the countries where the service originates from, i.e. the parties determine the content and capacity of the market taking into account bilateral trade on a parity basis;

b) maintenance of foreign trade turnover between other countries with the permitted scope and content of the service of the third party, i.e. the two parties determine for the third party the conditions, form and measures of regulation of its participation in the market.

2. Broad liberalisation of the market of transportation and forwarding services in the EU, with a simultaneous strengthening of the market access procedure for third parties, an increase in technical, environmental, and administrative requirements, an increase in tolls and taxes.

3. Development of intermediary services in forwarding, logistics and near-customs activities, synchronous with the market of transportation services.

4. The use of telecommunication systems to ensure control of the progress and mode of operating vehicles, ensuring road traffic safety, due payment of tolls and taxes, etc.

5. The application of customs regulatory measures based on the principle of declarations for the purposes of using the customs procedures established and allowed by the parties.

6. Formation of the price policy not only on a competitive basis, but also taking into account special contractual conditions for the transportation of goods, as well as considering the degree of participation and integration into international logistics systems, schemes and modules.

2.2. Classification of enterprises

After the state registration procedure, the enterprise is recognized as a legal entity. A legal entity is an organisation that has the following characteristics: it has separate property and it is responsible for obligations with his property.

A legal entity is responsible for its obligations within all property belonging to it; has the right to make contracts for all types of activities: loans, leases, sales; can be a plaintiff and a defendant in court etc.

A legal entity has an independent balance sheet, settlement and other bank accounts.

Depending on the goals of the activity, legal entities belong to one of two categories: commercial and non-commercial organisations.

Commercial organisations aim to make a profit. They can be created in the form of economic societies and partnerships.

Non-profit organisations do not aim to make a profit and do not distribute the profit received among the participants. Such organisations include: various public or religious associations, charitable foundations, consumer cooperatives, non-profit partnerships and other organisations. Non-profit organisations can also conduct business activities. The profit received by such organisations is not distributed among its participants and founders, but is used for their statutory purposes.

The enterprise may belong to different forms of ownership. The legislation allows the existence of the following forms of ownership: private, state, joint ventures, public organisations and associations, companies with mixed ownership.

Enterprises of all forms of ownership, different organisational and legal forms can carry out commercial activities in various ways.

According to the main sphere of activity, enterprises are divided into several groups:

- enterprises producing services for a fee (master audit and law firms, etc.);
- enterprises engaged in intermediation (trade, exchange activity) and innovation (research, development and know-how);
- enterprises and institutions engaged in providing loans, leasing, rent, trust.

For transport enterprises and companies that provide services, the criterion for assigning them to one or another group may be the amount of produced products or services. For supply and sales or trade companies, that can be sales turnover. But in modern conditions, the most acceptable feature characterising the size of the enterprise is the number of its personnel.

2.3. Organisational and legal forms of management for legal entities

The market economy involves a significant variety of organisational and legal forms of enterprises. This is explained by the fact that one part of the country's national economy is owned and managed by private citizens either individually or collectively, while the other part is managed by organisations established by the government or local authorities. In addition, business in any country is carried out on different scales.

Uniting individuals and legal entities to conduct joint activities allows to increase the amount of involved resources. At the same time, at enterprises with several owners, decision-making efficiency is low.

Business associations and partnerships are commercial organisations with the statutory (composite) capital investment divided into shares (contributions) of the founders (participants). The property created at the expense of the contributions of the founders, as well as acquired and produced in the course of the activity of the partnership, belongs to it by the right of ownership.

Business associations and partnerships have many common features, but their main difference is that a partnership is an association of individuals, and an association is an association of capital investments.

Business associations can be created in the form of a general partnership or a limited partnership.

The founding agreement is the main document defining the principles of a business association.

Money, securities, other things or property rights, or other rights that have a monetary value can be a contribution to the property of the business association.

The members of the business association have the right to participate in managing affairs of the association, to take part in the activity of the association. The profit obtained is divided among the co-owners in proportion to the shares in the accumulated capital. In the case of liquidation of the company, its members receive part of the property remaining after settlements with creditors.

Individual entrepreneurs and (or) commercial organisations can be members of general partnerships and full members of trust partnerships.

In a general partnership, all participants are equal in their rights and obligations in the affairs of the company created by them. If they fail, they risk their own property. Full members bear subsidiary liability jointly and severally. **Joint and several liability** means that everyone is responsible, regardless of who is charged. **Subsidiary liability** means that if the assets of the partnership are not sufficient to repay the debts, the partners are liable with their personal assets in proportion to the contributions.

A trust company (limited partnership) is defined as a company in which, together with the members who carry out business activities on behalf of the company and are responsible for the company's obligations with their property, there is one or more contributing members who bear the risk of losses related to activities of the company, within the limits of the amounts of contributions made by them, and do not participate in the company's business activities.

Depositors are entitled to a share of the profit proportional to their contribution. Enterprises created in the form of partnerships have a number of advantages, such as:

- the ability to accumulate significant funds in a relatively short period of time;
- each full partner has the right to engage in entrepreneurial activities on behalf of the partnership on an equal basis with others;
- general partnerships are the most attractive for creditors, as their members bear unlimited liability for the partnership's obligations;
- to increase their capital, they can attract funds from investors.

Disadvantages: there must be a relationship of trust between full participants; each member of the partnership bears full and joint unlimited liability for the obligations of this organisation, which means

that, in case of bankruptcy, each member (except limited partners) is responsible to pay not only with the contribution, but also with personal property; a partnership cannot be established by one member.

Such an organisational and legal form as a general partnership is almost never found in the practice of Ukrainian entrepreneurship. It is unpopular among entrepreneurs, because it does not establish the limits of their responsibility for the company's debts. At the same time, the state does not grant any privileges to associations.

Business companies can be created in the form of a joint-stock company, a company with limited or additional liability.

A limited liability company (LLC) is a company founded by one or more persons; the authorised capital of it is divided into shares of the sizes determined by the founding documents; members of a limited liability company are not responsible for its obligations and bear the risk of losses related to the company's activities within the value of their contributions.

The highest body of a limited liability company is the general meeting of its members. For the current management of the company's activities, an executive body is created, which can also be elected from among its members.

A limited liability company is a type of investment association that does not require the mandatory personal participation of its members in the affairs of the association.

Advantages of a limited liability company:

- the ability to accumulate significant funds in a relatively short period of time;
- can be created by one person;
- allows participation to both legal entities and individuals, both commercial and non-commercial organisations can participate in the activity;
- members of the association bear limited liability for the obligations of the association.

Disadvantages:

- the authorised capital investment cannot be less than the amount established by law;
- association is not very attractive to investors, as its members have limited liability;

- the number of members of the LLC should not exceed fifty.

An additional liability company (ALC) differs from a limited liability company in the following: its members are liable for the company's obligations with their property in a multiple of the value of their contributions. In case of bankruptcy of one of the participants, his responsibility is distributed among other participants. The difference from a general partnership is that the amount of liability is limited. Liability may, for example, be limited to three times the size of the deposit.

All the organisational and economic forms listed above are characteristic of small enterprises. For large transport enterprises, another form of capital investment is needed, which would ensure the stable functioning of the association. In most countries of the world, such enterprises are created in the form of a joint-stock company.

A company whose authorised capital is divided into a certain number of shares is defined as a joint-stock company (JSC); members of a joint-stock company (shareholders) are not responsible for its obligations and bear the risk of losses related to the company's activities within the value of the shares owned by them.

A joint-stock company can be open or closed. A joint-stock company whose members can withdraw their shares without the consent of other shareholders is defined as **an open joint-stock company (OJSC).**

A joint-stock company, the shares of which are distributed only among its founders or other predetermined circle of persons, is usually defined as **a closed joint-stock company (CJSC).**

The authorised capital of the JSC consists of the nominal value of the company's shares purchased by the shareholders.

Shareholders cannot directly control JSC operations. They elect the board of directors, which manages the JSC's business activities in order to generate profit for the benefit of shareholders.

The highest governing body is the general meeting of its shareholders. The profit per share is called a dividend.

Advantages of JSC:

- a guarantee that when its members leave, the company's capital will be reduced;
- the ability to accumulate large capital;

- the possibility of quick withdrawal of shares, which makes it possible to transfer large capital almost instantly from one sphere of activity to another in accordance with the complex situation;

- limited liability of shareholders (within their shares) in case of bankruptcy of the company.

The **disadvantages** include the lack of opportunity for all shareholders to participate in the management of a joint-stock company, since for real control it is necessary to have at least 20% of shares. Huge capital is concentrated in the hands of individuals, which in the absence of proper legislation and control by shareholders can lead to abuse and incompetence in its use.

A production cooperative is a voluntary association of citizens for joint production or economic activity, based on the personal labour participation of cooperative members and the pooling of their property shares.

The main difference between a production cooperative and a partnership or association is that it is based on a voluntary assembly of individuals (citizens) who are not entrepreneurs, but participate in the activities of the cooperative through personal labour. Accordingly, each member of the cooperative has one vote in the management of its affairs, regardless of the size of its property contribution. The profit received in the cooperative is distributed taking into account the labour participation of its members, who should be at least five people.

Advantages of the cooperative:

- the profit is distributed in proportion to the labour contribution, which creates the interest of the members of the cooperative in a conscientious attitude to work;
- the legislation does not limit the number of members of the cooperative, which provides great opportunities for individuals to join it;
- equal rights of all members, because each of them has only one vote.

The main disadvantages of the cooperative:

- the number of members of the cooperative is not less than five, limiting the possibilities for their creation;
- each member of the cooperative has limited liability for its debts.

Only state and municipal enterprises can be created in the form of unitary enterprises.

A unitary enterprise has a number of features: the founder (that is, the state) remains the only owner of the property; the property of a unitary enterprise is indivisible, that is, under no circumstances can it be distributed according to deposits, shares, pools, including distribution among employees of the unitary enterprise; the enterprise is headed by a sole manager appointed by the property owner.

Unitary enterprises are divided into two categories: unitary enterprises based on the right of economic trust; unitary enterprises based on the right of operational management.

The right of economic management is the right of an enterprise to own, use and dispose of the owner's property within the limits established by law or other legal acts.

The right of operational management is the right of the enterprise to own, use and dispose of the owner's property assigned to it within the limits established by law, in accordance with the goals of its activity, the tasks of the owner and the purpose of the property.

The right of economic management is broader than the right of operational management, that is, an enterprise that functions on the basis of the right of economic management has greater autonomy in management.

Despite some restrictions in the disposal of property, a unitary enterprise has greater rights in the field of production and economic activity.

2.4. The procedure for formation and liquidation of the enterprise

The creation of a new enterprise begins with making an appropriate decision. The decision to create an enterprise is made by the capital owner. If the capital of one person is insufficient, a search for business partners is carried out. From the moment of making a decision to create an enterprise, there is a need to fulfil a number of conditions defined by legislation.

The first step is the meeting of the founders, at which the circle of legal entities and individuals involved in business is determined.

The meeting of founders approves the charter of the enterprise, which specifies: the name and legal address of the enterprise, determines the organisational and legal form, the main goals of activity,

specifies the amount of the authorised capital, the rights and obligations of the founders, the structure of the company and the procedure for managing its activities, as well as the procedure for liquidation.

Enterprise registration is carried out by the district or city administration at the place of establishment of the enterprise within a month. In order to register an enterprise, it is necessary to provide the statement of the founder, the charter of the enterprise, the decision on the establishment of the enterprise or the agreement of the founders, and a certificate of payment of state duty. The registered enterprise is included in the unified state register of legal entities. The enterprise receives a temporary certificate of registration.

The enterprise must also be registered with the state tax administration, and a bank account must be opened. In the cases established by law, licences for the right to carry out certain types of activities are issued.

The created enterprise can function for an unlimited time, except for those cases when the enterprise is created to achieve a specific goal and is liquidated after its achievement within the term specified in the charter.

In all other cases, termination of activity occurs with the voluntary consent of its owners, or with the decision of judicial authorities.

Notices about the liquidation of the enterprise are published in the press. Creditors are given a deadline to file claims.

A certain order is followed during liquidation. At first, all the claims of the personnel regarding payment for work are satisfied, then the company's obligations to the tax authorities, property and monetary claims of creditors.

Bankruptcy is a special case of liquidation. An enterprise that is unable to satisfy property and monetary claims of creditors is recognized as bankrupt. Liquidation of the enterprise is carried out by the decision of the arbitration court. The liquidation of a legal entity is considered completed, and the legal entity ceases to exist after an entry is made in the unified state register of legal entities.

2.5. Motor transport enterprise as a single system. Organisational and production structure of motor transport enterprise

Motor transport enterprises carry out planning, organisation and execution of transportation of goods and passengers, maintenance, ongoing repair and storage of automobile rolling stock.

Motor transport enterprise includes: rolling stock (cars, trailers, semi-trailers); production and service premises and equipment; personnel engaged in the use, maintenance and storage of rolling stock.

Each motor transport enterprise has: a management service that carries out management, planning, accounting and supply; operating service that performs transportation; technical service that performs maintenance, repair and storage of rolling stock. In large motor transport enterprises, departments are created: operational, technical, chief mechanic's, who issues equipment, heating and ventilation, lighting, planning department, etc.

On road transport of general use, cargo motor transport enterprises and production associations of cargo road transport are subordinated in their activities to the transport administration; passenger-oriented motor transport enterprises and their associations are governed by the passenger road transport administration. In departmental road transport, the work of motor transport enterprises is managed by transport departments of ministries or transport offices of other organisations.

Production preparation crews assemble the necessary units, spare parts and materials and also deliver them to workplaces, transport units removed from the car, move cars from the parking lot to the production premises and vice versa.

The organisational and production structure of motor transport enterprises is understood as an ordered collection of production divisions (their number, size, specialisation, relationship, methods and forms of interaction).

Building the right organisational structure is the main task of any motor transport enterprise. The efficiency of the enterprise as a whole depends, to a large extent, on the rational composition of the divisions of the management bodies, their connection with each other and interaction with the production divisions.

Features of an optimal management structure are:

- a small number of units with highly qualified personnel;
- a small number of management levels;
- availability of specialist groups in the management structure;
- customer-oriented work schedule;
- speed of reaction to changes;
- high productivity and low costs.

The basis of the linear-functional management structure is the principle of construction and specialisation of the management process by functions, where the general manager clearly defines the rights and duties of functional managers. In a special order, it is indicated which decision can be made by the manager himself individually, and which decisions he makes together with this or that group or the whole staff.

The structure of the management apparatus has 3 levels of management:

- 1st level (director);
- 2nd level (deputy directors, heads of departments, etc.);
- 3rd level (column mechanics, senior dispatchers, etc.).

The organisational structure is built according to the criterion of compliance with functional duties.

Personnel policy is aimed at maintaining qualified personnel, increasing the professional level of employees for effective work in market conditions.

Horizontal connections are located at the levels of management. Vertical connections are divided into:

- upward communication: the movement of the flow of information from a lower level of management to a higher level, and is used to provide feedback from subordinates to managers in order to inform about performance.

For example: Head of the garage - Deputy director of transportation - Director.

- downward communication: movement of the flow of information from a higher level of management to a lower level - 'manager - subordinate'. It is used by the manager to set tasks and/or describe the work to their subordinates.

For example: Director - Chief Engineer - Production and Technical Department (PTD).

Advantages of the structural management scheme:

- substantial preparation of decisions and plans related to the specialty of employees
- releasing the director of the enterprise from in-depth analysis of problems;
- construction of relationships between the supervisors and their subordinates along the hierarchical ladder, according to which each employee is subordinate to only one supervisor;
- the possibility of engaging consultants and experts at the enterprise.

Disadvantages of the structure:

- each link of the chain is interested in achieving their narrow goal, but not the general goal of the enterprise;
- the lack of close relationships and interaction at the horizontal level between production units;
- reduction of flexibility in the relations of employees at the management apparatus due to numerous procedures and rules;
- excessive subordination in the management hierarchy.

2.2. Questions for consolidation of the material and individual studies

1. Define the enterprise.
2. What are the types of enterprises depending on the forms of ownership?
3. What are the types of enterprises in road transport?
4. What are the types of enterprise associations?
5. Define entrepreneurship.
6. What are the principles of entrepreneurial activity?
7. What documents are needed to start a business?
8. What is meant by licence and licensing?
9. What documents are mandatory for carrying out business activities on road transport?
10. What types of transportation are subjected to licensing?
11. What is the statutory fund?
12. What is the 'organisational structure of enterprise management'?

13. Describe the main requirements for the organisational structure of enterprise management.
14. What is the difference between bureaucratic and adaptive organisational structures of enterprise management?
15. Describe the linear type of organisational structure of enterprise management.
16. Name the advantages and disadvantages of linear organisational structures of enterprise management.
17. Describe the functional type of the organisational structure of enterprise management.
18. Name the advantages and disadvantages of functional organisational structures of enterprise management.
19. Describe the linear-functional (combined) type of organisational structure of enterprise management.
20. Name the advantages and disadvantages of linear functional organisational structures of enterprise management.
21. Describe the product type of the organisational structure of enterprise management.
22. Name the advantages and disadvantages of product organisational structures of enterprise management.
23. Describe the regional type of enterprise management organisational structure.
24. Name the advantages and disadvantages of regional organisational structures of enterprise management.
25. Describe the matrix type of organisational structure of enterprise management.
26. Name the advantages and disadvantages of matrix organisational structures of enterprise management.
27. What is 'corporate governance'?
28. Describe the typical organisational structure of the management of a road transport enterprise.
29. Describe the functional duties of the head of a road transport enterprise.
30. Describe the functional duties of the deputy head of the road transport enterprise.

1.4. Self-assessment test tasks for topic 2

1. Signs according to which enterprises belong to the group of small enterprises:

- a) size of the statutory fund;
- b) amount of profit received;
- c) the number of employees;
- d) amount of gross income for the year.

2. The scheme of unification of enterprises working in a system of mutually beneficial partnership relations, in which the transfer of a trademark, technology or production line takes place on a paid basis, is called:

- a) leasing;
- b) factoring;
- c) franchising;
- d) option.

3. A temporary statutory association of industrial and banking capital for the realisation of a common goal is called:

- a) consortium;
- b) a cartel;
- c) a concern;
- d) a corporation.

4. By legal status and form of business, enterprises are classified into:

- a) commercial, non-commercial;
- b) sole proprietorships, cooperatives, rental companies, business companies;
- c) private, collective, communal, state;
- d) leasing, industrial, banking, trade, insurance.

5. A corporation is:

- a) contractual association of economic entities based on the integration of their scientific and technical, industrial and commercial interests, with the delegation of separate powers of centralised regulation as for the activities of each participant;

- b) the simplest form of contractual association of enterprises (firms, companies, organisations) for the purpose of permanent coordination of economic activity;
- c) the form of statutory associations of enterprises characterised by unity of ownership and control;
- d) contractual association of enterprises mainly of the same industry for the implementation of joint commercial activity of regulating the sale of manufactured products.

6. The simplest form of enterprise association is:

- a) concern;
- b) corporation;
- c) association;
- d) consortium;
- e) holding.

7. Participants of the limited liability company are responsible for the debts of the company:

- a) within the limits of shares belonging to them;
- b) within the limits of contributions due to them;
- c) within the limits of contributions due to them and property in the amount that is a multiple of the contribution;
- d) all property belonging to them;
- e) all answers are incorrect.

8. The industrial and financial group has the status of a legal entity:

- a) yes;
- b) no.

9. An enterprise or other business entity created by legal entities and/or citizens by pooling their property and participating in business activities for the purpose of making a profit is called:

- a) a joint-stock company;
- b) a subject of entrepreneurial activity;
- c) business association;
- d) a production cooperative;
- e) a company with additional liability.

10. An enterprise in which foreign investment is 10% of the authorised capital is a(an):

- a) national enterprise;
- b) enterprise with foreign investments;
- c) foreign enterprise.

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TOPIC 3. THE QUALITY OF TRANSPORT SERVICES

3.1. The main questions of the topic

3.1. Basic concepts and definitions.

3.2. Quality indicators of transport services.

3.3. Market quality standards.

3.1. Basic concepts and definitions

The domestic practice of economic relations in road transport and in the industries served by it was adopted from the SU and built on a system of centralised planning. Motor transport enterprises received a list of mandatory clientele and the nomenclature of transported goods from the decision-making bodies, and the clientele received a list of motor transport enterprises whose services they could use.

Rigid centralised planning led to a lack of competition. In such a system, motor transport companies had the opportunity, without spending any effort, to dictate their terms to customers. Most of the enterprises performed only transport operations, not being interested in the needs of customers in other services.

In the transport chain ‘producer - transporter - consumer’, there are the following shortcomings:

- low level of interaction between transport companies and consumers of their services;
- significant separation in interests of the parties;
- low level of communication between the participants of the transportation process;
- significant downtime of cargo units (containers) at hub points while waiting for service by transport companies;
- impossibility of informing the consumer about the location of the shipment and the time of arrival at the destination;
- imperfect document management system, etc.

As the planned economy was abolished and its effects weakened, there was a need to transition the country's economy to market relations. The functioning of Ukraine's economy in market conditions presents road transport with a number of problems regarding adaptation to the market economy. **The characteristic features of the functioning of**

motor vehicles in the conditions of a market economy are such objective circumstances as:

- new economic conditions of operation of road transport and consumers of its services;
- formation of the transport services market;
- increased competition between motor transport companies and different types of transport.

No enterprise can develop normally without taking into account the requirements of the market. The ultimate goal of any transport enterprise is profit based on the production of services needed by the consumer.

The motor transport industry is one of the most accessible from the point of view of property privatisation. Buying one or more cars for private or collective use is not as difficult and expensive as establishing a large production enterprise.

Countries with a developed market economy are characterised by the specialisation of the activities of transport enterprises, which allows each individual participant in the delivery process to achieve a high level of service quality at lower costs in the segment of the transport services market that it occupies. Specialisation is manifested, first of all, in the different status of enterprises, that is, in the type of activity proposed by them on the basis of the obtained permit (licence). **Transport enterprises are divided into the following groups: transport, forwarding, information and mediation, stevedore, leasing, repair of rolling stock and equipment, etc.**

In addition to specialisation by type of activity, there is also territorial specialisation, in other words, the right to serve a certain region, specialisation by the type of cargo transported, by the nature of routes, etc. Forwarding companies, along with customer service, provide services to motor transport companies, offering and implementing optimal options for cargo delivery.

One of the main conditions for the successful operation of transport enterprises in market conditions is knowledge and mastery of basic market concepts and regulations.

Until the 1990s, the concept of 'transport service' was not used in the practice of planning and organising the work of road transport. The exception was such a field of activity as transport and forwarding services, where this concept is generally accepted.

This approach was conditioned by the traditional consideration of road transport on a par with production industries. At the same time, only transportation measured by such gross indicators as transportation amounts and capacity, freight traffic, etc., was considered as a product of road transport. These indicators have traditionally been used as indicators of the quality of the activity of road transport enterprises. In market conditions, a new approach to this issue is required. Therefore, there is a need to consider such a market concept as a service.

Services include all types of work that are not directly involved in changing and transforming the forms of matter and forces of nature, and produce a special consumer value, which is expressed in the socially beneficial activity of labour itself in various branches of the social economy (science, education, health care, etc...). Services also include those types of work that, being engaged in material production, do not turn into a tangible, separate product of work (transportation, communication and so on).

According to B.A. Raisberg, a service is a type of activity / work, in the process of which a new, previously non-existent tangible product is not created, but the quality of an already existing, created product changes. These are benefits that are provided not in the form of things, but in the form of activity.

Thus, it is the provision of services that creates the desired result. Transport services are a final and (or) anticipatory process of material production. These services are defined as a subtype of transport activity aimed at satisfying consumer requests and characterised by the presence of the necessary technological, financial, informational, legal and resource support. The service, therefore, means not only the transportation of cargo, but also any other operation that is not part of the transportation process, but is related to its preparation and implementation.

Road transport services include:

- transportation of goods, mail;
- loading and unloading services (loading, unloading, overloading, internal warehouse operations);
- cargo storage services;
- providing means of transport on the terms of lease, rental;

- transport-forwarding and additional services, performed during the transportation of cargo, luggage, etc., for the provision of enterprises, organisations, and the population;
- driving of new and repaired means of transport, etc to a new location.

Cargo transportation is the main type of transport services. Cargo transportation is usually accompanied by the provision of one or more types of other services (loading, unloading, forwarding, etc.).

The analysis of domestic and foreign experience allows us to give the following classification of transport services:

1. According to the relationship with the main activity of transport enterprises: transportation (in this case they include an element of transportation in one form or another) and non-transportation.
2. By type of consumer to whom the service is provided: external (provided to non-transport enterprises and organisations) and internal (i.e. provided to other enterprises and organisations of road transport or motor transport industries).

The demand for transportation services is determined, in particular, by the development of other types of transport in the region, the degree of their integration, the level of transportation costs of various types of transport, and the quality of services provided to consumers by enterprises of various types of transport.

There are two trends in the organisation of transport services:

- adaptation of the range of offered services to the specific requirements of consumers;
- active formation of requirement and demand with the aim of the most profitable implementation of available services (offer of unified services).

As the economy develops, the specific weight of transport services usually increases or stabilises. A similar situation can be observed in almost all the countries.

The solution to the problem of the efficiency in the distribution of goods and the improvement of the quality of service for consumers of transport services in market conditions are closely intertwined with the problem of the quality of services. Only a high level of service quality can ensure a reliable sales market for the services of transport enterprises. A high level of service quality and efficiency should be accompanied by an appropriate level of material and technical support,

including a developed system of warehouse and container terminals, modern loading and unloading equipment, computerised IT and management tools.

Research and analysis of the problem of the quality of transport and forwarding service for consumers of transport services showed that the basis of existing concepts of service is the speculation, which claims that a high level of quality of service for consumers of transport services is achieved under the condition of providing comprehensive service, i.e. the more services are provided to consumers, the higher the level of service quality will be. At the same time, in the conditions of the service market with a wide range of offered services, it will be more expensive for the consumer than necessary.

Of course, the problem of evaluating the quality of services is quite difficult. The quality of services is defined as a set of properties and characteristics of a service that give it the ability to satisfy stipulated or anticipated needs. Thus, the requirements made by consumers for the delivery of goods are directly derived from their needs. These needs are stipulated quite clearly in the business contracts. In other cases, the expected needs must be established and determined with the help of marketing research. Needs change over time, which necessitates periodic marketing research. The need for transport services must be met quickly, and sometimes immediately. In many cases, as mentioned above, a need that is not satisfied at the appropriate time becomes unnecessary for the consumer, in other words, the demand is temporary in nature.

When determining the quality, it is necessary to take into account the following features of transport services: the service cannot exist outside the process of its production, and, therefore, it cannot be accumulated in this way. The sale of a service is, in practice, the sale of the labour process itself, and the quality of the service is the quality of this process. The service represents a specific consumer value only at a certain time in a certain direction, which sharply limits the possibility of its replacement in the market. There are significant fluctuations in demand for services both in time and space; transport does not have greater opportunities to smooth out unevenness and especially peaks in demand. The offer of services is characterised by low flexibility in adapting to demand that changes in time and space. Creating additional carrying capacity to smoothly meet all fluctuations

in demand is quite expensive. Thus, in market conditions, quality is defined as the level of consumer properties and reliability of services that the market (consumer) needs and that manufacturers are able to provide at an acceptable price.

Quality is defined as compliance with requirements that must be clearly stated so that they can be understood. Measurements are then performed to determine compliance with these requirements. A detected discrepancy means a lack of quality. Quality problems become poor performance problems and, as a result, quality is defined.

A special problem is the determination of the quality of cargo delivery. The time (terms) of cargo delivery is considered one of the most significant parameters of the quality of customer service. In the conditions of a market economy, it is important to achieve an optimal ratio of costs to the quality of consumer service. The latter is attracted by minimum delivery terms, maximum preservation of the cargo, convenience of receiving and handing over cargo, the possibility of obtaining reliable information about costs, conditions of transportation and location of the cargo, and only then is the customer ready to bear the corresponding costs. Transport activities should be based on the needs of the client. The consumer is not interested in how much the transport company spends for providing the service.

The study of the demand for transport services shows that consumers attribute the timeliness of delivery to the main requirements for the delivery of goods. With the strengthening of consumer demands for the quality of goods, the needs of manufacturers for timely and reliable delivery are increasing more and more.

The following are the main demands placed by consumers on transport services:

- reliability of transportation;
- minimum terms (duration) of delivery;
- regularity of cargo delivery;
- guaranteed delivery terms, including delivery of goods exactly on time;
- transportation safety;
- ensuring the safety of the cargo during delivery;
- facilities for receiving and delivering cargo;
- availability of additional services;
- availability of different levels of transport service;

- adaptability to customer's requirements (flexibility of service);
- established system of information and documentation;
- cargo escort to the final destination;
- organisation of cargo delivery - from door to door;
- acceptable cost of transportation;
- possibility of customs clearance (payment of custom duty, etc.);
- convenient location of departure and delivery points;
- the possibility of obtaining reliable information about costs, conditions of transportation and location of cargo;
- availability of necessary transport containers;
- availability of necessary transshipment equipment at transshipment points;
- elimination of intermediate transshipment operations.

Mixed delivery occupies an intermediate position, and according to the parameters of duration, accuracy, cost of delivery, level of service, simplicity of paying the customs duty and other fees, flexibility of service is evaluated better than railway delivery.

In terms of transport safety, mixed delivery received the worst ratings compared to road and rail delivery.

When considering the issue of the quality of transportation services, it is necessary to take the following into account:

- a) when signing a contract, the consumer's demand is clearly determined, while in other conditions the expected needs must be established and determined with the help of marketing research;
- b) in many cases, the needs may subsequently change, which makes it necessary to periodically conduct market research and review the requirements for the services provided;
- c) needs are usually expressed in properties and the number of characteristics of these properties.

Needs may include certain aspects, such as functional suitability, safety, operational readiness, reliability, economic factors, environmental protection, etc. The term 'quality' is used neither to express the highest degree in terms of comparison, nor with a quantitative meaning when conducting technical evaluations. For example, the following terms may be used:

- relative quality, when services are classified depending on their degree of superiority or method of comparison;

- quality level and quality measure, when the exact technical assessment is carried out quantitatively.

All information related to the quality of the service should be carefully studied, compared and analysed. Such information helps to determine the nature and extent of problems related to the quality of service, based on the experience and wishes of the consumer. Speaking about the quality of motor transport services, special attention should be paid to the economic aspect.

3.2. Quality indicators of transport services

The quality of transport services is the main group of indicators. The increase in the level of demands made by transport customers in modern supply chains and the growth of competition between transportation operators have brought the factor of transport service quality to the foreground. It is especially important in the logistics of consumer goods and high-tech products, where the share of transport costs does not exceed 7 to 10% of the final price of the product and the consumer is ready to pay extra to the transport operator for 'a set of service characteristics that determine its ability to satisfy the established or anticipated needs of the consumer' - namely this is how the concept of service quality is defined by the Ukrainian standard.

Despite the growing attention paid to the issues of service quality in theoretical studies, there is no single generally accepted system of transport service quality indicators. This is due to the exceptional variety of conditions in which transport operators and consumers of their services have to work. The set of quality indicators and their relative importance may change even for the same client depending on the type of transported goods.

Most of the indicators used in practice, characterising the quality of transport services, can be attributed to one of three groups:

- 1) temporary indicators;
- 2) reliability indicators;
- 3) flexibility indicators.

Temporary indicators. This group of indicators characterises the operator's ability to meet the requirements related to the temporary aspects of transport service. It includes, in particular:

1) **Speed of cargo delivery.** Contrary to popular opinion, the maximum possible delivery speed is not the main temporary requirement in modern logistics, but there are groups of goods for which it is relevant. They include:

- a) goods for which the transportation time is compared to the life cycle: flowers, frozen food, some biological items and medicines, etc.;
- b) goods that should appear on the market as soon as possible in order to eliminate the resulting deficit. Such situations arise, for example, before holidays, when some trade networks, having underestimated the level of demand, seek to compensate for the missing supply by switching the delivery of goods from sea transport to air transport;
- c) more expensive consumer goods (primarily household electronics), for which a long transportation period requires too much working capital;
- d) equipment and spare parts necessary for the urgent elimination of accidents at factories, the failure of which brings significant losses.

2) **A certain time for vehicles to be loaded.** For many customers, this requirement is determined by the desire to reduce the time between the need for transportation and its fulfilment. In some cases, the submission window is related to the work technology of the consignor: for example, if delivery from the warehouse is carried out within a certain time interval.

3) **A certain time of delivery to the final recipient** ('delivery window'). In modern logistics, this requirement for transport systems is one of the most significant. It is undesirable not only to be late, but also to deliver very early, which can create the problem of shortage of warehouse space for the recipient. Guaranteed delivery accuracy allows the customer to plan deliveries in production and distribution chains with high reliability, thus reducing inventory levels and costs.

4) **The frequency of shipments** characterises the quality of linear services. It is generally accepted that in modern supply chains, line services can be requested on the condition that at least one shipment per week is fulfilled. More shipments are made by users, as it allows them to more flexibly adapt to market needs and production capabilities. At the same time, increasing the frequency of services increases the operator's costs and may lead to a loss of profitability of the line.

Reliability indicators. Reliability means the ability of the transportation system to provide the declared performance characteristics. Reliability is assessed by the following indicators:

- *punctuality* - characterises the reliability of providing temporary service characteristics. Punctuality is measured by the percentage of maintenance of temporary characteristics within the interval declared or agreed with the client (for example, the percentage of timely submissions, deliveries, etc.). In addition, such a value as the average delay time can be estimated. For example, if two operators have the same delivery rate at the agreed time, then the market advantage will be given to the one with the shorter average delay time;

- *cargo safety*: can be measured by the share of goods (measured in terms of amount, value or in the number of cargo spaces) delivered without damage. An additional indicator can be the average amount of damage per unit of weight or per unit of value caused to transported goods.

Flexibility indicators. Service flexibility refers to the ability of the transport system to adapt to changes in service conditions. Indicators of flexibility are the least measurable, but it is possible to more or less reliably assess the service features characteristic of a particular transport operator, in particular:

- acceleration or delay of delivery at the request of the client;
- cargo forwarding;
- provision of additional transportation opportunities upon prior agreement;
- successful completion of delivery in case of unforeseen changes in transportation conditions (traffic jams, bad weather), etc.

Transport service quality management tools. Despite the diversity of transport services and the conditions under which they are provided, there are certain applied quality management tools. The most common are the ISO 9000 series of standards and market standards for the quality of transportation services.

The ISO 9000 series standards represent a system that has summarised many years of global experience and has become a universally recognized basis for achieving stable quality by any enterprise, regardless of the type of its products or services. These standards are adopted as national standards in almost 200 countries.

In today's conditions, the voluntary certification of a company for compliance with the requirements of the ISO 9001 standard is often a key factor in success in many markets or even entering them, confirming the company's belonging to a civilised business. At the same time, it should be taken into account that the standards of the ISO 9000 system are not service quality standards as such. Compliance, for example, with the requirements of ISO 9001 indicates only that the company has a quality management system and that its management and staff are constantly working in this field.

3.3. Market quality standards

Along with the ISO 9000 system, market standards of service quality have become widespread in countries with developed market economies in all spheres, including transport. They refer, as a rule, to rather narrow segments of entrepreneurial activity, where the uniformity of conditions and extensive experience accumulated by the market make it possible to form a stable system of indicators and standards that determine the level of quality. Similar standards are developed by market participants in the form of associations and unions of entrepreneurs, often together with users of transport services. Not being mandatory, market quality standards establish certain points of reference both for transport operators themselves, who can find their way in matters of service quality to market leaders, and for consumers, who get the opportunity to compare operators and the prices they charge, bearing the actual existing in this market segment of service quality in mind. The process of forming similar standards is underway in the Ukrainian transport business.

Class A logistics operator standard.

Approval of transportation order:

- 1) in the city: up to 15 hours at night (after 00:00 of the next working day), up to 16 hours the next morning (after 8:00 of the next working day);
- 2) Long-distance (intercity): 24 hours before the start of transportation;
- 3) international: 3 days in advance with clarifying the day before the start of transportation.

Arrival of the car for loading:

- 1) around the city: ranged from 10 minutes to 0 minutes from the appointed time;
- 2) long-distance (intercity): ranged from 1 hour to 0 minutes from the appointed time;
- 3) international: ranged from 2 hours to 0 minutes from the appointed time.

Arrival of the car at the place of unloading:

- 1) in the city: ranged from 10 minutes to 0 minutes from the appointed time agreed with the delivery term under the terms of the contract;
- 2) long-distance (intercity): ranged from 1 hour to 0 minutes from the appointed time agreed with the delivery term under the terms of the contract;
- 3) international: ranged from 2 hours to 0 minutes from the appointed time agreed with the delivery term under the terms of the contract.

The permissible idle time of transport without fines (time for loading and unloading of goods) for all types of transport except intercity lasts for 2 hours. For international transportation: 24 hours for loading and customs clearance (export from Ukraine), 48 hours for customs clearance (import) and unloading.

Prevention of defects in transportation for transport reasons:

- 1) appropriate experience of the transporter and the availability of means of fixing loads in the vehicle (belts, special hooks in the semi-trailer for fixing belts, inflatable pillows, padding material) are required;
- 2) availability of an insurance policy;
- 3) the number of rides in which the amount of defects does not exceed the permissible limits - not less than 98% of the total number of rides.
- 4) Absence of defects for transport reasons (road accidents, crime): not less than 99.5% of the total number of rides.

Return of documents with confirmation of delivery:

- 1) around the city: a scan - within 24 hours of unloading, originals - within 5 working days;
- 2) long-distance (intercity): a scan - up to 48 hours, originals - up to 12 working days from the date of unloading;

- 3) international: a scan - up to 48 hours, originals - up to 15 working days from the date of unloading.

The only universal (aggregated) indicator of the transportation quality, DIFOTAI, which is determined by the formula: percentage of exported orders \times percentage of orders delivered on time \times percentage of documents returned on time / 10,000. This indicator should be above 80%.

In addition, the mandatory conditions are:

1)conducting the so-called white business, absence of grey VAT avoidance schemes, payment of wages to employees in full, absence of possible tax claims from working with the transportation company;

2)annual revenue of the enterprise is not less than 60 million UAH per year, the number of rides - at least 2,000 per year;

3)long-term business, regular tax reporting;

4)at least 80% of transportation is carried out by rolling stock with a service life of up to 8 years and environmental standards no worse than EURO-2, while 100% of one's own fleet should also meet these requirements;

5)in the case of transporting dangerous goods, the presence of an IMO expert on the transportation of dangerous goods in the company;

6)if it is necessary to transport expensive or oversized cargo, have a contract with a licensed organisation capable of providing escort or armed security;

7)regular control of contractors by its own security service;

8)regular staff trainings according to quality standards;

9)knowledge of cargo acceptance and delivery procedures in accordance with the client's requirements;

10) availability of a TMS (Transport Management System) with the ability to measure both the KPI mentioned above and additional ones (punctuality, quality of equipment, quality of invoicing and supporting documents, presence of defects and lack thereof), storage of accompanying documentation.

In case the supplier does not fulfil the specified KPIs, he must provide the client with an action plan for reaching them.

Additional features that are a competitive advantage of the logistics operator:

- 1) availability of a system that allows electronic document management with the customer, and thus provides the customer

- with direct access to information about all the customer's transportation;
- 2) availability of own rolling stock, regular technical routine work with rolling stock (including contractors);
 - 3) communication with the driver during the ride, navigation in the car and cargo tracking system, availability of a scanner for documents in the car;
 - 4) at the request of customers, additional service options, including the availability of drivers' medical records, the driver's readiness to unload cargo on the ramp, the availability of reflective vests, gloves and helmets;
 - 5) regular implementation of anti-corruption procedures within the company;
 - 6) availability of environmental regulations.

3.2. Questions for consolidation of the material and individual studies

1. What are the shortcomings in the transport chain 'manufacturer - transporter - consumer'?
2. What circumstances are characteristic features of the operation of motor vehicles in the conditions of a market economy?
3. What groups are transport companies divided into?
4. What is included in transport services?
5. What are transport services?
6. What belongs to road transport services?
7. What is the problem of evaluating the service quality?
8. What features of transport services must be taken into account when determining their quality?
9. What is selling a service?
10. How to determine the quality level of cargo delivery?
11. What are the main demands made by consumers for transport services?
12. Describe the concept of mixed delivery.
13. List the indicators characterising the quality of transport services.
14. What are temporary indicators?
15. What is shipment frequency?

16. What are reliability indicators?
17. Name the indicators of flexibility.
18. ISO standards. What are they?
19. Logistics operator standard. By what criteria can it be characterised?
20. What is the only universal (aggregated) indicator of the quality of transportation known as DIFOTAI?
21. Is the maximum possible speed of delivery in modern logistics the main temporary requirement?
22. According to the logistics operator's standard, what is the norm for approving an order for the arrival of a car for loading?
23. According to the standard of the logistics operator, what is the norm of arrival of the car at the unloading place?
24. What indicator is measured by the percentage of maintenance of temporary characteristics within the interval declared or agreed with the client?
25. List the main requirements that consumers have for transport services?

3.3. Self-assessment test tasks for topic 3

1. In the transport chain 'producer - transporter - consumer', there are the following shortcomings:

- A) low level of interaction between transport companies and consumers of their services;
- B) significant separation of interests of the parties;
- C) door-to-door delivery;
- D) manoeuvrability.

2. In the transport chain 'producer - transporter - consumer', there are the following shortcomings:

- A) manoeuvrability;
- B) low level of communication between the participants of the transportation process;
- C) significant downtime of cargo units (containers) at hub points while waiting for service by transport companies;
- D) low level of transportation quality.

3. Road transport services do not include:

- A) transportation of goods, mail;
- B) loading and unloading services (loading, unloading, transshipment, internal warehouse operations);
- C) cargo storage services;
- D) sorting and processing.

4. Road transport services do not include:

- A) providing means of transport on the terms of lease, rental;
- B) assemblance and packaging;
- C) transport-forwarding and additional services, performed during the transportation of cargo, luggage, etc., for the provision of enterprises, organisations, and the population;
- D) driving of new and repaired means of transport, etc. to a new location

5. The following are the main demands made by consumers for transport services:

- A) reliability of transportation;
- B) minimum terms (duration) of delivery;
- C) regularity of cargo delivery;
- D) all answers are correct.

6. The following are the main demands made by consumers for transport services:

- A) guaranteed delivery terms, including delivery of goods exactly on time;
- B) transportation safety;
- C) ensuring the safety of the cargo during delivery;
- D) all answers are correct.

7. The following are the main demands made by consumers for transport services:

- A) facilities for receiving and delivering cargo;
- B) availability of additional services;
- B) speed first of all;
- D) there is no correct answer.

8. *The following are the main demands made by consumers for transport services:*

- A) availability of different levels of transport service;
- B) adaptability to customer requirements (flexibility of service);
- C) established information and documentation system;
- D) there is no correct answer.

9. *When considering the issue of the quality of transportation services, it is necessary to take into account, in particular, the following:*

- A) when signing a contract, the consumer's demand is clearly determined, while in other conditions the expected needs must be established and determined with the help of marketing research;
- B) in many cases, the needs may subsequently change, which makes it necessary to periodically conduct marketing research and review the requirements for the services provided;
- C) needs are usually expressed in terms of properties and the number of characteristics of these properties;
- D) there is no correct answer.

10. *Most of the indicators used in practice, characterising the quality of transportation services, can be attributed to one of three groups:*

- A) temporary indicators;
- B) reliability indicators;
- C) flexibility indicators;
- D) stability indicators.

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CHAPTER 2. ORGANISATIONAL COMPONENTS OF A TRANSPORT ENTERPRISE

TOPIC 4. ORGANISATION, ESTABLISHMENT, FUNCTIONING AND REGULATION OF BUSINESS ACTIVITIES IN UKRAINE

4.1. The main questions of the topic

- 4.1. General conditions of establishment of an enterprise*
- 4.2. The statutory fund of the enterprise, the order of its formation*
- 4.3. State registration and statute of the enterprise*
- 4.4. Responsibility of business entities.*
- 4.5. Termination of business activity*
- 4.6. Business plan as a tool of entrepreneurial activity*

4.1 General conditions for the creation of an enterprise

Having chosen the type of entrepreneurial activity, the entrepreneur begins to create an enterprise. The enterprise is created according to the decision of the property owner or the body of the founding enterprise or an organisation authorised by it as well as by the decision of the labour team.

The decision to create an enterprise is made with the approval of the Antimonopoly Committee of Ukraine.

An enterprise may be created as a result of the forced division of another enterprise in accordance with the Anti Monopoly legislation of Ukraine, as well as a result of separation from the existing enterprise, the organisation of one or more structural units, as well as on the basis of a structural unit of existing associations by the decision of their staff, if there is the consent of the owner or his authorised body. In cases where natural resources are required for the creation and operation of the enterprise, permission for their use is issued by the local Council of Deputies, and in some cases, specifically mentioned in legislative acts, by the Verkhovna Rada of Ukraine at the request of the primary nature user, on condition that there is a positive conclusion of the state ecological examination or the corresponding Council of Deputies. A

plot of land may be transferred to the enterprise in collective ownership or provided for use, on different terms, including lease, in accordance with the procedure established by the Land Code of Ukraine. The enterprise acquires the rights of a legal entity from the day of its state registration.

4.2. The statutory fund of the enterprise, the order of its formation

The statutory fund is the financial resources in the form of cash or investments in property, valuables, intangible assets, securities allocated to the enterprise or attracted by it on the basis determined by the current legislation, secured by the enterprise on the right of ownership or full economic control. At the expense of the statutory fund, the enterprise forms its own fixed and working funds. The rights of entrepreneurs regarding the formation of a statutory fund are enshrined in the Laws of Ukraine 'On Property' and 'On Business Partnerships'. The size of the authorised fund changes, it can grow due to:

- direct joining it with a part of the received profit for the increase of own financial resources;
- implementation of capital investments at the expense of own funds (profit, depreciation deductions);
- revaluation of fixed assets in the process of revaluation (established by the government).

It can decrease due to the results of unprofitable business activity. State enterprises increase their statutory funds at the expense of their own accumulations.

So, the enterprise can use within 30-80% of the amount of profit that remains at the disposal of enterprises after they pay taxes and accounting payments.

In this way, the value of fixed assets of enterprises is increased and the increase in the authorised capital is reflected accordingly.

Entrepreneurs should remember that in order to ensure the normal operation of enterprises, it is necessary to build up the statutory fund and working capital.

Joint-stock companies form a statutory fund through the sale of shares. Limited liability companies are able to do it at the expense of

participants' contributions. These contributions determine the part of each participant in the company's statutory fund. The use of the statutory fund is characterised by determining the indicators of the use of the main production funds (fund return, fund profitability) and circulating funds (the ratio of circulation and the duration of one cycle).

4.3 State registration and charter of the enterprise

The enterprise is considered established and acquires the rights of a legal entity from the date of its state registration.

State registration of the enterprise is carried out in the executive committee of the city, district administration at the location or place of residence of the given business entity, unless otherwise provided by law.

The following documents are submitted for state registration of a business entity (a legal entity):

- the decision of the owner (owners) of the property or the body authorised by them to create a legal entity (except for a private enterprise). If there are two or more owners or bodies authorised by them, such a decision is called the founding agreement, and in some cases, mentioned by law, it can be the minutes of the founding meeting (conference);
- charter, if it is necessary for the organisational form of the enterprise to be created;
- a registration card of the established kind, which is at the same time an application form for state registration;
- a document certifying payment by the owner of a contribution to the statutory fund of the entity of entrepreneurial activity in the amount provided for by law;
- a document certifying payment of the state registration fee.

Citizens who intend to carry out entrepreneurial activity without creating a legal entity submit a registration card of the established kind, which is at the same time an application form for state registration, a copy of the certificate on the assignment of an identification number and a document certifying the payment of the state registration fee.

The location of the business entity (legal entity) on the date of state registration may be the location (residence) of one of the founders

or a location at another address, which is confirmed by a lease agreement or another relevant agreement.

State registration bodies are prohibited from demanding additional documents not provided for by this law from business entities. State registration of business entities is carried out when all the necessary documents are available according to the application principle within five working days. During this period, the state registration authorities are obliged to enter the data from the registration card into the register of business entities and issue a certificate of state registration of the established kind with an identification code (for legal entities), which is provided to the state registration authorities by the state statistics authorities, or an identification number of an individual, a taxpayer, and other mandatory payments.

Within five days from the date of registration, the state registration authorities send a copy of the registration card with a note on state registration to the relevant state tax authority and the state statistics authority and submit information about the state registration of the business entity to the authorities of the special insurance fund and the Pension Fund of Ukraine.

The certificate of state registration of the business entity and a copy of the document confirming its registration with the state tax authority is the basis for opening accounts in any banks of Ukraine and other countries at the choice of the business entity and with the consent of these banks in accordance with the procedure established by the National Bank of Ukraine.

Within three working days, the business entity is obliged to send a notification about the opening or closing of bank accounts to the state tax authority in which it is registered as a payer of taxes and fees (mandatory payments).

Cancellation of state registration is carried out at the request of the owner or a body authorised by them or at the personal request of the entrepreneur, as well as on the basis of a court decision in the case of:

- recognition of constitutive documents as invalid or contradicting the law;
- carrying out activities that contradict the constituent documents and legislation of Ukraine;

- untimely notification by subjects of entrepreneurial activity about a change in its name, organisational norm, form of ownership and location;
- recognition of a business entity as bankrupt;
- failure to submit tax declarations and accounting reporting documents to the state tax service authorities during the year, provided for by law.

The state registration body deprives the business entity of its rights as a legal entity within ten days, which is the basis for excluding it from the unified state register of enterprises and organisations of Ukraine.

The enterprise operates on the basis of the charter. The charter is approved by the owner of the property, and for state enterprises - by the owners of the property with the participation of the staff during the general staff meeting. The charter of the enterprise defines the owner and name of the enterprise, its location, object and aims of activity, its management bodies, the order of their formation, the competence and powers of the staff and its electoral bodies, the order of forming the enterprise's property, conditions of reorganisation and termination of the enterprise's activities. The name of the enterprise is also defined clearly (plant, factory, workshop, etc.) as well as its type (individual, private, collective, state, etc.). The charter of the company defines the body that has the right to represent the interests of the staff (the council, the board of the company, the trade union committee, etc.).

4.4 Responsibility of business entities.

The essence of the responsibility of business entities is in the following:

- for violation of contractual obligations, credit/settlement and tax discipline, product quality requirements and other rules of economic activity, the enterprise bears the responsibility provided for by the legislation of Ukraine.
- payment of fines for violation of the terms of the contract, as well as compensation for damages, do not release the company without the consent of the consumer from fulfilling its obligations regarding the supply of products, the work performance or providing services.

The company is obliged to:

- protect the environment; compensate the relevant council for damages caused by irrational use of land and other natural resources or for environmental pollution;
- to ensure the safety of production, sanitary and hygienic standards and requirements for the protection of the health of its employees, the population and consumers of products;
- in cases stipulated by the legislation, the enterprise is obliged to pay fines to the relevant local councils of deputies (or other local authorities).

4.5 Termination of business activity

The activity of the entrepreneur is terminated:

- on their own initiative;
- on the basis of a court decision in cases provided for by the legislation of Ukraine;
- in case of expiration of the licence or its cancellation;
- liquidation of the enterprise is carried out by the liquidation commission, which is formed by the owner or a body authorised by them. According to their decision, liquidation can be carried out by the enterprise itself represented by its management body.

4.6. Business plan as a tool of entrepreneurial activity

The business plan plays an important role both at the stages of organising and at the stages of functioning of entrepreneurial activity in the conditions of market economic relations, since it substantiates the activity of the enterprise and forecasts the results of this activity.

A business plan is a document that contains a rationale for the main activities that will be implemented to start a certain commercial project or create a new company. A business plan is a document that covers all the main aspects of production, commerce and other types of activity. It is created for a period of 3 to 5 years and divided into separate years. It is systematically adjusted depending on market conditions and thus adapts to market situations.

A business plan begins to be created from the end, that is, from a resume. This section is compiled last, when all sections of the plan have been compiled and all financial indicators of the project have been

calculated. It contains a summary of the project objectives and a description of the most important indicators.

The list of main issues that should be reflected in the resume:

1. What kind of goods will your company produce and sell (what kind of services will it provide)?
2. Who will be your buyer?
3. What will be the volume of sales (revenue) for the 1st year of work?
4. What is the total cost of the project?
5. What should be the volume of financing for project implementation?
6. What are the sources of funding for the project?
7. The main indicators of the project: total profit (income) for the period, amount of cash at the end of the first year of operation, profitability of activity, profitability of investments of own funds, profitability of general investments.

4.2. Questions for consolidation of the material and individual studies

1. With the approval of which state body of Ukraine is the decision to create an enterprise made?
2. Which state body allows the implementation of activities in cases where natural resources are needed for the creation and operation of the enterprise?
3. When does the enterprise acquire the rights of a legal entity?
4. What is the Statutory Fund?
5. What or who determines the size of the authorised fund?
6. At the expense of what do joint-stock companies form a statutory fund?
7. At the expense of what is the statutory fund of a limited liability company formed?
8. The statutory fund of the enterprise and the procedure for its formation.
9. What documents are submitted for state registration of a business entity (a legal entity)?
10. Explain the procedure for obtaining a certificate of state registration of a business entity.

11. For what types of activities and what state registration procedure is required?
12. What is the responsibility of business entities?
13. What are the sanctions for violation of contractual obligations, credit and settlement and tax discipline, product quality requirements and other rules of economic activity?
14. Name the cases of termination of business activity.
15. What is a business plan?
16. List the main questions that should be reflected in the resume.
17. Explain the main idea of the business plan section 'Characteristics of the product (service)'.
18. Explain the main idea of the business plan section 'Sales market assessment'
19. Explain the main idea of the 'Competition' section of the business plan
20. Explain the main idea of the 'Marketing Strategy' section of the business plan
21. Explain the main idea of the business plan section 'Production plan'
22. Explain the main idea of the business plan section 'Organisational plan'
23. Explain the main idea of the business plan section 'Risk assessment and insurance'
24. Explain the main idea of the section of the business plan 'Start-up capital of the enterprise'
25. Explain the main idea of the business plan section 'Sources of enterprise financing'
26. Explain the main idea of the business plan subdivision 'Sources of enterprise financing,' 'Determination of variable and fixed costs'
27. Explain the main idea of the business plan subdivision 'Sources of enterprise financing', 'Production cost calculation'
28. Explain the main idea of the business plan subdivision 'Sources of enterprise financing' 'Calculation of enterprise performance indicators'

29. Explain the main idea of the business plan subdivision ‘Sources of financing of the enterprise’ ‘Balance of income and expenses of the enterprise’.

4.3. Self-assessment test tasks for topic 4

1. The primary link in the structure of the national economy is:

- a) set of legal entities;
- b) enterprise;
- c) a group of individuals.

2. The market conditions of enterprise management do not provide for:

- a) competition;
- b) centralised planning;
- c) availability of private property;
- d) freedom of entrepreneurial choice.

3. The main task of the enterprise is to:

- a) satisfy the market needs in order to obtain profit;
- b) effectively use fixed assets and working capital;
- c) increase labour productivity and effectively use the labour motivation system;
- d) improve the quality of manufactured products.

4. The main document regulating the activity of the enterprise is:

- a) Economic Code of Ukraine;
- b) charter;
- c) licence;
- d) patent.

5. The enterprise acquires the rights of a legal entity from the date of:

- a) creating and signing constituent documents;
- b) opening a bank account;
- c) state registration.

6. The enterprise loses the rights of a legal entity and is considered liquidated from the moment of:

- a) loss of its own seal;

- b) exclusion from the state register;
- c) creation of a liquidation commission.

7. A collective agreement is created:

- a) only at state enterprises;
- b) at all enterprises;
- c) at enterprises where the state's share in the property is more than 50%;
- d) at all industrial enterprises.

8. The classic enterprise model is focused on:

- a) renewal of the economic system of the state;
- b) active use of new management solutions for continuous growth of economic and social efficiency of the enterprise;
- c) search for external additional sources of funding and resources;
- d) maximum efficient use of available resources.

9. What does the economic activity of the enterprise include?

- a) preparation of strategic reporting;
- b) strategic and current planning, accounting and reporting, pricing, wage system, production resource support;
- c) control over the enterprise's activities.

10. What does the social activity of the enterprise mean and what does it include?

- a) training and retraining of personnel;
- b) constant maintenance of the working and living conditions of the personnel at an appropriate level;
- c) timely transfer of funds to the pension fund.

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CHAPTER 3. RESOURCE PROVISION OF THE TRANSPORT ENTREPRENEURSHIP

TOPIC 5. CLASSIFICATION OF COSTS

5.1. The main questions of the topic

- 5.1. The economic essence of fixed capital.*
- 5.2. The structure of the fixed capital of motor transport enterprises.*
- 5.3. The concept of costs in motor transport enterprise .*
- 5.4. Classification of costs.*
- 5.5. Types of norms and standards of work of motor transport enterprise.*

5.1. The economic essence of fixed capital

Means of labour and objects of labour are indispensable elements of the production process without which the latter cannot be carried out.

The means of labour include things with the help of which people influence nature and the objects of labour for the purpose of producing various material goods: machines, equipment, buildings, means of communication, etc.

Objects of labour are all things to which human labour is added, which can be used and changed in the production process in order to adapt them for personal and industrial consumption: coal, ore, oil, natural gas, wool, etc.

Labour tools participate in the creation of labour products during a long time and a number of production cycles, transferring part of their value to the product created with their help or the work performed.

The objects of labour are completely consumed in one production cycle and transfer their value completely to newly created products.

The means of labour constitute the tangible content of fixed capital, and the objects of labour constitute working capital. So we offer to consider the economic essence of fixed capital in more detail.

According to the forms of advancing the capital involved in the company's assets, it is divided into fixed and working capital.

Fixed capital is a general indicator that characterises the entire capital of an enterprise, both physical and monetary, in monetary terms.

Naturally, here we are talking about the capital which has been operating for a long time.

In other words, fixed capital includes the following during a long time of operation:

- material assets (manufacturing equipment, machines, buildings, etc.);
- financial investments (enterprise's own securities, investments in other enterprises, debts of other enterprises);
- intangible assets (patents, licences, trademarks, projects).

The amount of fixed assets is calculated in monetary terms, in the form of their value.

Fixed capital forms the part of the company's assets which participates in many production cycles, partially transferring its value to the value of finished products. The main assets are the production basis of enterprises (buildings, structures, machines, equipment, etc.) - as the name suggests.

Unlike current assets, fixed assets do not participate in the turnover of funds. They reproduce their value through current assets, gradually transferring it to the value of manufactured products. Therefore, the main assets are outside the direct circulation of funds, hence their two other names: non-current or non-distributable assets.

Working capital defines the part of the capital that is advanced in labour items, is used only in one production cycle and is returned to the enterprise in one turnover.

The concepts of 'capital' and 'assets' (for example, 'main capital' and 'main assets') are very close in meaning. And yet there is some meaningful difference. Capital is a more general concept that characterises the condition of value formation. Assets are specific forms of capital that implement certain economic functions (for example, production). Depending on what kind of meaning they want to convey, one or another term is used. They are often used as identical concepts.

5.2. The structure of the fixed capital of motor transport enterprise

A motor transport enterprise's need for fixed assets is determined by the production programme of its activities, which, in turn, is formed

in accordance with the size and structure of demand for specific transportation services. The number of physical units for individual types of fixed assets is generally calculated by correlating the amounts of work for individual items of the production programme and the productive characteristics of the unit of each type of fixed assets. Such characteristics can be called the daily performance of the car or the throughput of diagnostic equipment.

The sources of financing capital investments in fixed assets are as follows:

- state budget; centralised off-budget investment funds, etc.;
- profit directed by the transport company to accumulation;
- amortisation charges (depreciation deductions) for recovery of wear and tear of fixed assets;
- loans from commercial banks;
- funds of private investors, etc.

However, reproduction of fixed assets (updating them by purchasing new ones, reconstruction and capital repair of previously acquired ones, etc.) is carried out not only at the expense of capital investments, but also at the expense of the free transfer of motor transport enterprise's fixed assets; as a result of the lease, as well as when making contributions to the authorised capital of the enterprise.

The structure of fixed assets is the ratio of the value of individual groups of fixed assets to their total value.

The production structure of the fixed assets is the ratio of different groups of the main production funds by their material and natural composition in their total average annual value.

Their technological structure is a structure that characterises their distribution by structural subdivisions of the enterprise as a percentage of their total value.

The age structure of fixed assets is a structure that characterises their distribution by age groups (under 5 years, 5-10, 10-15, 15-20, over 20). The average age of the equipment is a weighted average value. Such a calculation can be carried out for the enterprise as a whole and for particular groups of machines and equipment. The enterprise should not allow excessive ageing of the main production assets (especially the active part). The level of their physical and moral wear depends on this, which means the results of the enterprise depend on it, as well.

The fixed assets of enterprises, e.g. road transport companies, include funds that participate for a long time in the production process, transfer their value to the newly created product in parts, as they are used, while maintaining their natural value.

To simplify planning, financing and accounting, fixed assets do not include the following:

- items whose service life is less than one year, regardless of their value;
- items worth up to 30 minimum wages per unit, regardless of their service life.

The main productive assets are classified according to a number of characteristics:

According to the principle of material and natural composition, they are divided into:

1. Buildings - architectural and construction objects that create the necessary conditions for work and storage of material values;

2. Constructions – engineering and technical objects that perform technical maintenance functions of the production process, but are not related to changes in the subject of work.

3. Transmission devices – devices that transmit electrical, thermal, and mechanical energy, as well as liquid and gaseous substances.

4. Machines and equipment, including:

- power machines and equipment - they are intended for energy conversion and distribution;
- working machines and equipment - they directly participate in the technological process, influencing the objects of work or moving them in the process of creating products;
- measuring and regulating gadgets and devices - they serve to regulate production processes manually or automatically, measure and control the parameters of technological process modes, conduct laboratory tests and research;
- computers;
- other machines and equipment (automatic switchgear, fire engines, etc.).

5. Vehicles - means for moving people and goods.

6. Tools - means that participates in the implementation of the production process as a direct form-creating element with a service life of more than 1 year.

7. Production inventory and accessories - serve to ensure the performance of production operations, create safe working conditions, store labour items, liquid and bulk products and substances.

8. Household equipment - performs functions of maintaining production and ensuring working conditions (copiers, printers, cabinets, etc.).

According to the functional purpose, the main funds are divided into:

1. The main productive assets which are those means of labour that directly participate in the production process; they create conditions for its normal implementation and serve to store and move labour resources.
2. The main non-production funds are the main funds that are in the possession of industrial enterprises, but do not directly participate in the production process (residential buildings, kindergartens, etc.).

By ownership, fixed assets are divided into owned and leased.

Depending on the degree of influence on the subject of work, the main productive assets are divided into:

1) **Active assets** are fixed assets that directly affect the subject of labour in the production process.

2) **Passive assets** are basic funds that create the necessary conditions and thereby contribute to the transformation of labour items into finished products (buildings, structures, etc.).

Accounting for fixed assets is carried out in order to determine their actual availability and value. Therefore, fixed assets are taken into account in natural (factual) and monetary terms.

Accounting data of fixed assets in natural terms allows us to determine the production capacity and capabilities of enterprises, the service life of fixed assets, and their technical condition. At the same time, taking into account funds in natural terms, they are also taken into account in terms of their value.

The monetary assessment of fixed assets makes it possible to determine their total value in total, with all the diversity of types and groups and differences in natural indicators characterising their technical and operational parameters.

5.3. The concept of costs at a motor transport enterprise

An enterprise of any form of ownership during its activity incurs certain expenses (material, immaterial, monetary and labour resources) associated with simple and extended reproduction of fixed and working assets, production and sales of products, providing services, performance of works, social development team, etc.

One of the most important conditions for the effective management of a motor transport enterprise is the reduction of production costs.

Production costs are a monetary expression of the costs of production factors (capital, labour, natural resources), which are necessary for the enterprise to carry out its production and commercial activities.

Production costs do not coincide with the cost of products, but are a component of it, as it includes additional value created by the entrepreneur.

The cost of products, in addition to general costs, includes profit directed to expanding production, creating reserves, meeting the needs of owners and paying income tax.

Costs for the performance of transport work, i.e. transportation of goods and passengers, are one of the most important generalising economic indicators of the activity of motor transport enterprises, they act as a qualitative indicator of the work of transport enterprises. Based on their size, it is possible to draw conclusions about the economic efficiency of the use of certain types of transport for the transportation of various cargoes.

The sum of the incurred costs forms the cost of transportation. The cost of products (works, services) is a value estimation of natural resources, raw materials, fuel, energy, fixed assets, labour resources, as well as other costs for its production and sale, used in the production process of products (works, services). The cost of transport is the current expenses of transport enterprises, expressed in monetary terms, directly related to the preparation and implementation of the process of transportation of goods and passengers, as well as the performance of works and services that provide transportation. The cost of transportation is the basis for setting costs. A decrease in the first cost contributes to an increase in the company's profit.

A decrease in the cost of transportation and other transport services creates favourable conditions for reducing transportation fares, which leads to an increase in the competitiveness of the enterprise in terms of the price factor.

5.4. Classification of costs

In a market economy, a distinction is made between explicit, alternative and sunk costs.

Explicit expenses represent monetary expenses for the purchase of materials, depreciation of fixed assets, salaries and other expenses for the production and sales of products (services).

The costs of using any factor of production, measured from the point of view of the best alternative options, are called **alternative costs**. They appear when it comes to making an economic decision.

Sunk costs are irrevocable expenses that cannot be returned even if the enterprise ceases to exist (expenses for registering the enterprise, ordering seals, advertising inscriptions).

Correct classification of costs is necessary for planning, accounting and cost analysis of work (services) at enterprises.

Expenses are classified by:

1. Expenses related to operational, investment and financial activities of the enterprise are distinguished **by type of activity**.

*Costs that are determined by the main activity of the enterprise (manufacturing of products, provision of services, performance of work), or those that ensure its implementation, are called **operational**.*

***Expenses related to investment activities** are incurred by the enterprise in the long-term investment of capital for the purpose of obtaining profit (capital construction, expansion and development of production, purchase of securities, etc.).*

*The company incurs **expenses related to financial activities** in the case of interest payments for financial funds received from other legal entities and individuals in the form of credits and loans, during the initial placement of shares, bonds of its own issue on the securities market, etc.*

Operating costs have the largest specific weight in the total costs of the enterprise.

2. Transportation costs (work, services) are grouped according to **the place of occurrence** in the section of separate structural subdivisions of transport enterprises.

3. Depending on the **nature and purpose of the processes performed**, production is divided into main, assisting and service (non-production) management.

The main production includes separate structural divisions of enterprises that directly carry out transportation, perform work and services belonging to the main type of activity: transportation of goods, transportation of passengers, transport and forwarding services for enterprises, organisations and the population; loading and unloading operations; rigging works, operation of warehouses, transfer points, freight stations, containers, other kinds of work and services.

Assisting production is designed to serve the divisions of the main production: maintenance work, repair of rolling stock, other fixed assets, provision of tools, spare parts for the repair of vehicles and equipment, various types of energy, transport and other services. It includes repair shops, mechanical stations, workshops, energy, experimental and other departments.

The non-productive management includes: housing and communal management, cultural and household institutions, assisting agricultural enterprises, research, health, sports and other structural subdivisions that do not participate in the implementation and provision of transportation.

4. By economic elements and cost entries. Cost elements mean economically homogeneous types of expenses. The grouping of expenses by economic elements is carried out to organise control over the level of expenses throughout the enterprise, to determine the total volume of material, labour and monetary resources used by the enterprise.

Operational costs of transport enterprises are grouped according to their economic content by the following elements:

- material costs (raw and other materials, purchased semi-finished products and component products, fuel and energy, packaging, construction materials, spare parts, small and medium-sized enterprises);
- labour costs (basic salary, additional wages);

- deductions for social measures (state (compulsory) social insurance levy, including compulsory social insurance levy in case of unemployment; deduction for state (compulsory) pension insurance (to the Pension Fund of Ukraine), as well as deduction for additional pension insurance, other mandatory fees and deductions for social activities defined by legislation;

- depreciation of fixed assets and intangible assets;

- other operating expenses (rent payment, payment of commercial bank services, amount of taxes, etc.).

The grouping of costs by cost entries is intended for the organisation of analytical accounting of costs and calculation of the cost of individual types of transportation, calculation of costs in terms of structural divisions of the enterprise.

The production cost of transportation includes: *direct material costs; direct labour costs; other direct costs; total expenditures.*

5. Costs are divided into direct and indirect according to the **methods of assigning them to the cost of transportation.**

Direct costs include costs that can be directly included in the cost of certain types of transportation (work, services). These include expenses for the salaries of the main workers (drivers and repair workers), fuel and lubricants, maintenance and repair, car tires, depreciation deductions for the full reproduction of the rolling stock.

Indirect costs include costs not directly related to the performance of transportation work and services. Such costs include general production costs, which include the costs of managing and maintaining the production process. These include salaries of management personnel, assistant workers, depreciation of buildings and structures, taxes.

6. **By the degree of influence of volumes** of transportation (works, services) on the level of expenses, expenses are divided into variable and permanent (fixed).

Variable costs include costs whose absolute value changes (increases or decreases) along with the change in mileage. In particular, costs for fuel and lubricants, electricity, spare parts and components, salaries for workers engaged in transportation, deductions for social events, costs for maintenance and current repairs of rolling stock,

restoration and repair of car tires, depreciation deductions for rolling stock, etc.

Fixed costs are costs, the absolute value of which does not change significantly with an increase or decrease in the volume of transportation (work, services). They include expenses related to the maintenance and management of the activities of production units and expenses for the provision of general economic needs, depreciation accrued by the non-production method, rent.

7. By composition, expenses are divided into single-element, that is, economically homogeneous (labour fund, depreciation of rolling stock), and complex, which consist of several elements.

8. By reporting periods, transportation costs (work, services) are divided into current, future and past costs.

9. By expediency, expenses are divided into productive, non-productive and extraordinary.

Productive costs are provided by the technology and organisation of production. Non-productive costs are considered to be costs incurred as a result of insufficient organisation of production and management, deviations from technological standards, deterioration of material values.

Expenses from extraordinary events (losses from natural disasters, from man-made disasters and accidents, others) include both losses as a result of these events, as well as expenses for the implementation of measures related to the prevention and elimination of such consequences (compensation, payment to third-party organisations, salaries of workers engaged in restoration works, cost of used raw and other materials, etc.).

10. By calendar periods, expenses are divided into current, long-term and one-time expenses.

Current expenses are regular, ordinary expenses or expenses with a frequency of less than a month.

Long-term expenses are costs related to the implementation of a long-term contract, that is, a contract that is not planned to be completed earlier than 9 months after the first costs are incurred or an advanced payment is received.

One-time expenses are costs that are incurred once (with a frequency of more than a month) and are directed to ensuring the production process during a long time.

11. **By the possibility of regulation**, costs are divided into regulated and non-regulated.

5.5. Types of norms and standards of work at a motor transport enterprise

Rationing is the determination of the necessary expenditure of working time for the performance of a specific amount of work in specific organisational and technical conditions.

Working time is the legally established length of the day (working week) during which the worker performs the work assigned to him.

The norm is the maximum allowable planned value of the absolute consumption of means of production and live labour per unit of production or for the performance of a certain amount of work.

The standard is a planned indicator that characterises the elemental components of the norms of consumption of raw and other materials, fuel, energy, labour costs and the degree of their effective use.

Norms and standards are the initial values used for the development of the entire system of planned indicators of the enterprise.

Labour regulation is based on the system of labour standards.

The system of labour standards is a set of regulated labour costs for the performance of various elements and complexes of work by the personnel of an enterprise or company.

The following types of labour norms and standards are distinguished:

1) ***time norms*** - express the necessary or scientifically justified costs of working time for the production of an item of product, the performance of one job or service in minutes or hours (min/piece, hour/piece);

2) ***production standards*** set the required production amount for the corresponding planned period of working time (pieces, meters and other units);

3) ***service standards*** characterise the number of workplaces, the size of the area and other production facilities assigned to one worker, group, team or staff unit;

4) *personnel standards* determine the required number of employees of the appropriate category to perform a given amount of work or maintain production processes;

5) *management standards* regulate the number of subordinate employees of one head of the corresponding division of the enterprise;

6) *normalised production tasks* set the planned volumes and nomenclature of manufactured products, performed work or services for a given working time period (shift, week, month, quarter) for one worker or team (pieces, tons, standard hours, standard currency).

5.2. Questions for consolidation of the material and individual studies

1. What are fixed assets?
2. What is practically classified as the main production assets?
3. What is the structure of the main production assets in the automotive industry?
4. What are the types of fixed assets assessment?
5. What is meant by wear and tear of fixed assets and what are its types?
6. What is meant by depreciation of fixed assets?
7. What are the established depreciation rates for fixed asset groups?
8. What are the methods of calculating the depreciation of fixed assets?
9. How are utilisation indicators of fixed assets calculated?
10. How are the indicators of the use of rolling stock calculated?
11. What is meant by leasing and what are its types?
12. What are the main ways to increase the efficiency of the use of the main production assets?
13. What measures to increase the efficiency of the use of fixed assets can be attributed to the extensive direction?
14. What measures to increase the efficiency in the use of fixed assets can be attributed to the intensive direction?
15. What is the 'branch structure of fixed assets'?
16. What is the "age structure of fixed assets"?
17. Name the sources of formation of the company's property.

18. What factors determine the composition and structure of the company's fixed assets?

19. Name directions for improving the structure of fixed assets at the enterprise.

20. What are the types of cost of fixed assets of the enterprise? Describe them.

21. Give the definition of physical and moral wear and tear of the company's fixed assets.

22. Describe the forms of moral wear and tear of the company's fixed assets.

23. What are the main sources of saving working capital (material resources) at the enterprise?

24. Name the main ways of saving material resources, describe their specificity in certain branches of production.

25. Describe the composition and structure of working capital of the motor transport enterprise.

26. What is the peculiarity of the circulation of working capital at motor transport enterprises?

27. Describe the method of direct calculation of the working capital ratio.

28. How is car fuel rationing carried out at motor transport enterprises?

29. How is the rationing of lubricants and other operating materials carried out at motor transport enterprises?

30. How is the rationing of repair and construction materials carried out at motor transport enterprises?

31. How is the rationing of car tires carried out at motor transport enterprises?

32. How is the rationing of spare parts carried out at motor transport enterprises?

33. How is the rationing of the stock of circulating units carried out at motor transport enterprises?

34. How is the rationing of low-value and fast-wearing inventory and tools carried out at motor transport enterprises?

35. How is work-in-progress rationing carried out at motor transport enterprises?

5.3. Self-assessment test tasks for topic 5

1. What is the economic idea of fixed assets?

- A. It is part of the means of production that participate in one production cycle, while changing their material form, and transfer their value to the value of finished products immediately and completely.
- B. This is the whole lot of all means of production that participate in the production of the enterprise.
- C. This is a part of the means of production, which participate in the production process for a long period, while preserving the natural form and properties, and also transfer their value to the cost of the finished product in parts according to the degree of wear.
- D. These are items of means of production that cost less than 2,500 UAH per unit and have a useful life of more than one year.

2. Which of the following can be attributed to the main productive assets?

- A. Buildings, structures, vehicles, equipment.
- B. Catering places, medical centres, resting houses.
- C. Motor roads, driveways.
- D. There is no correct answer.

3. Which of the following is classified as an active part of the main production assets?

- A. Vehicles, equipment, tools.
- B. Buildings, structures, transmission devices.
- C. Spare parts, repair materials, low-valuable and fast-wearing items.
- D. Mechanisms, overalls, tires.

4. Indicators of the use of rolling stock are:

- A. Coefficient of extensive use.
- B. Depreciation factor.
- C. Coefficient of intensive use.
- D. Coefficient of integral loading.

5. The residual value of the main production assets is:

- A. Their actual cost at the time of implementation or purchase.
- B. Difference between original cost and depreciation cost.

- C. The cost of reproduction of fixed assets in modern conditions.
- D. Their value in new, unused conditions.

6. Depending on the degree of influence on the subject of work, the main production funds are divided into:

- A. Active and passive;
- B. Constant and variable;
- C. Tangible and intangible;
- D. All answers are correct.

7. Basic funds that directly affect the labourforce in the production process are called:

- A. Passive;
- B. Active;
- C. Active-passive;
- D. There is no correct answer.

8. Basic funds that create the necessary conditions and thereby contribute to the transformation of labour items into finished products (buildings, structures, etc.):

- A. Passive;
- B. Active;
- C. Active-passive;
- D. There is no correct answer.

9. In a market economy, the following costs are distinguished:

- A. Explicit;
- B. Alternative;
- C. Irreversible;
- D. All answers are correct.

10. Cash costs for the purchase of materials, depreciation of fixed assets, wages and other costs for the production and sale of products (services) are costs:

- A. Explicit;
- B. Alternative;
- C. Irreversible;
- D. All answers are correct.

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CHAPTER 4. PLANNING THE EFFICIENCY OF TRANSPORT ENTERPRISES

TOPIC 6. COST OF TRANSPORTATION

6.1. The main questions of the topic

6.1. Planning the cost of transportation (work and services) at transport companies.

6.2. Calculation of the cost of transportation.

6.1. Planning the cost of transportation (work and services) at transport companies.

The cost of transportation (work, services) is the current costs of transport enterprises, expressed in monetary terms, directly related to the preparation and implementation of the process of transportation of goods and passengers, as well as the performance of work and services that provide transportation.

Transportation costs characterise current period costs for these purposes. Transportation costs are included in the cost of the reporting period in which they occurred, regardless of the date of payment of funds.

Calculating the cost price is the determination of the amount of costs in monetary form for the production of a unit of a certain type of work (services) by individual types of costs. With the help of calculating, the cost of a unit of work (services), their entire amount, the cost of production for individual structural units of the enterprise, for various production processes and for the enterprise as a whole are determined.

Planning the cost of transportation (work, services) is an integral part of the plan of economic and social development of transport enterprises, which are developed by them independently on the basis of indicators of the planned amount of goods and passenger transportation, other work and services, labour productivity, the fund for its payment and others and is a system technical and economic calculations that determine the cost of transportation (works, services).

The purpose of cost accounting and determining the cost of transportation (work, services) is the timely, accurate and reliable determination of actual costs for their implementation, calculation of

the actual cost of certain types of transportation (works, services), control over the use of material, labour, and monetary resources.

6.2. Calculation of the transportation cost

To calculate the cost of transportation, data from the production and financial plan of the enterprise is used, namely: the transportation plan, the production programme for the operation, maintenance and repair of rolling stock, the labour and salary plan, the plan of material and technical supply, as well as the financial plan.

The objects of calculation of the cost of transportation on railway transport are:

- freight transportation;
- passenger transportation;
- baggage and cargo transportation;
- mail transportation

10 ton-kilometres, 10 passenger-kilometres, and 10 wagon-kilometres are taken as a unit of calculation of the cost of transportation of cargo, baggage and cargo baggage, passengers and mail respectively.

The most important stage of calculation of railway transportation is the distribution of operational costs between types of transportation, types of connections and types of traction. The allocation of costs is carried out by each structural unit (management) of the railway according to individual entries or groups of entries.

If the enterprise carries out different types of transportation, then the cost calculation is carried out for each type of transportation or work separately.

The methodology for calculating the cost of transportation for the following cost items is considered below:

1. Direct material costs. This entry includes the costs of all types of fuel, lubricants and other materials (including transportation and procurement costs) used both directly for transportation (work, services) and for technological operations in the process of preparing rolling stock for operation.

2. Car fuel costs include costs for all types of car fuel used by a motor transport enterprise for transportation: petrol, diesel fuel, gas.

3. Direct labour costs. This entry includes all expenses for the payment of basic salaries and additional wages to employees directly

engaged in transportation (work, services), incentive and compensation payments.

The basic salary is a reward for work performed in accordance with established labour standards. It is established in the form of tariff rates (salaries), hourly rates, kilometre and other unit rates for workers and official salaries for officials.

Additional wages is a reward for work above the established norms, for labour successes and ingenuity, and for special working conditions. It includes additional payments provided for by the current legislation, bonuses related to the performance of production tasks and functions. It contains surcharges, allowances, guarantees and compensatory payments provided for by law, bonuses for the performance of production tasks and functions, namely: allowances and surcharges to tariff rates and salaries in the amounts provided for by law (for work in difficult and harmful conditions, at night, for team leadership, high skill, etc.). It also includes bonuses and rewards, e.g. those for years of service; payment for work on holidays and weekends; payment for time not worked in the amount provided by law.

Incentive and compensation payments include bonuses that are one-time in nature; compensatory payments that are not provided for by law or are prescribed by law in excess of the norm (annual payments for years of service, bonuses by special bonus systems, for the performance of particularly important production tasks, etc.).

There are 2 forms of payment: hourly and piecework.

The hourly form of payment provides for payment depending on the actual time worked and the level of qualification and provides for the following payment systems:

- direct hourly;
- hourly premium;
- the salary system, which is a type of hourly bonus system.

According to this system, labour of a stable nature is paid, not the actual work itself.

The piecework form of payment involves the dependence of the amount of earnings on the number of manufactured products or the amount of work performed during the period. It includes the following payment systems:

- straight unitary (piecework);
- unit-premium;

- piecework-progressive.

The fund of the basic salary of truck drivers is determined on the basis of the specified amount of transportation, freight traffic and the corresponding piece rates for 1 ton of cargo and 1 tkm, taking into account the specified coefficient, related to the amount of allowances, surcharges and bonuses for drivers:

$$F_{basic} = (C_t * Q + C_{tkm} * P) * K_{add}, \quad (6.1)$$

where, Q stands for amount of cargo transportation, thousand tons;

P – cargo turnover, thousand tkm;

K_{add} – a coefficient that takes into account drivers' allowances and surcharges;

C_t – piece rate for 1 ton of transported cargo;

C_{tkm} – piece rate for 1 tkm of transport work.

Salary costs for repairmen are determined based on the total labour intensity of repair work:

$$FS_{rap} = T_{gen} * C_{h.rap} * K_{add}, \quad (6.2)$$

where, T_{gen} stands for total labour intensity of repair works, person-hours;

$C_{h.rap.}$ – hourly tariff rate of a repairman, UAH;

K_{add} – coefficient that takes into account allowances, surcharges and bonuses of the repairman.

The salary fund of other categories of employees (support workers, managers, specialists, technical performers and apprentices) is part of general economic expenses in the cost of road transport.

4. Other direct costs. This type of expenses includes:

4.1. Deductions for social measures from the wages of employees directly engaged in transportation (work, services), including a single contribution to mandatory state social insurance. The single contribution is set as a percentage of wages in accordance with the classes of occupational risk of production to which the payers of the single contribution are classified, taking into account the types of their economic activity: from 36.76% to 49.7%.

4.2. Amounts of amortisation deductions from the value of rolling stock are calculated in accordance with the procedure, norms and conditions established by the current legislation.

The amount of depreciation deductions for the complete restoration of rolling stock can be calculated using the following methods:

- *rectilinear*,

- *cumulative*. According to this method, the annual amount of depreciation is determined as the product of the depreciable value and the cumulative coefficient. The cumulative ratio is calculated by dividing the number of years remaining until the end of the useful life of the fixed assets object by the sum of the number of years of its useful operating:

- *industrial*. The amount of depreciation deductions according to the production method is determined as the result of multiplication of the actual amount of production by the production rate of depreciation.

The production rate of depreciation is calculated by dividing the depreciable value by the total volume of products that the company expects to produce using the fixed assets.

The amount of depreciation deductions is also determined based on the current norms of depreciation deductions ($N_a = 0.3\%$ per 1000 km of mileage), as well as the total annual mileage of all the cars at the motor transport enterprise:

The depreciation rate is defined as dividing 1 by the planned vehicle mileage (thousand km). If $N_a = 0.3\%$, then the mileage of the car at the time of its decommissioning will be equal to 333 thousand km.

4.3. Costs for all types of repairs, technical inspection and maintenance of rolling stock directly involved in transportation, related to the improvement of rolling stock and/or ensuring that its technical condition meets traffic safety requirements and other operational requirements, as follows:

- the cost of spare parts, devices, equipment, fuel and materials used for repairs by own divisions;
- the cost of repair works and services performed by third-party enterprises and organisations;
- labour costs and corresponding deductions from it for workers who perform repair and maintenance of vehicles;
- the cost of tools issued to renew their stock on vehicles;

- the cost of materials used to maintain preserved vehicles, the costs of their preservation and depreservation;
- vehicle insurance costs in case of their repair abroad;
- the cost of materials used for repair, installation and disinfection of household equipment in passenger cabins.

4.4. Automobile tires. This entry includes all costs related to the operation of car tires, such as:

- costs related to the replacement and installation of car tires on wheels;
- transport and procurement costs and markups of supplier enterprises in the part corresponding to the cost of automobile tires issued from the warehouse in the current month;
- costs related to the repair of car tires.

The costs of updating and repairing car tires are determined depending on the total mileage of cars of the same tire type and the actual tire mileage standards.

Costs for replacing and repairing car tires per 1,000 km:

$$B_{uu} = \frac{n_k \times N_{uu} \times U_k \times L_{3az}}{100 \times 1000} B_{uu} = \frac{n_k \times N_{uu} \times U_k \times L_{3az}}{100 \times 1000}, \quad (6.3)$$

where, n_k stands for the number of wheels on the car, not including the spare one, pcs.;

N_{uu} – the norm for restoring wear and repairing car tires per 1000 km of mileage, %;

U_k – price of one set of tires, UAH

L_{3az} – total mileage of cars with tires of the same size, km.

5. Total expenditures. This cost entry includes expenses related to the management and maintenance of the production process, which are not provided for in the previous entries, e.g.:

- expenses for maintaining the production management apparatus (wages, deductions for social events, expenses for the payment of business trips of the management apparatus employees at production structural units of the enterprise, technical and informational support of production management, etc.);
- depreciation of fixed assets and intangible assets of general production purpose;

- expenses for maintenance, operation, major and current repairs, insurance, operating lease of fixed assets, other non-current assets, general production equipment, including maintenance of reserve rolling stock;
- expenses for improving technology and organisation of production (wages and deductions for social activities of employees engaged in improving technology and organisation of production, improving the quality of work, services, increasing their reliability, other operational characteristics in the production process, expenses for materials, purchase of components and semi-finished products, payment for services of third-party organisations, etc.);
- maintenance costs of industrial buildings, structures and premises (heating, lighting, water supply, drainage, etc.);
- costs for maintenance of the production process (wages, including for unworked but paid time in production, deductions for social events, mandatory insurance for general production personnel, the amount of benefits in connection with the sale of uniforms for production personnel at reduced prices, expenses for business trips and for the movement of production personnel, expenses for the implementation of technological control over production processes and the quality of works, services, maintenance of paramilitary, fire and security guards);
- expenses for labour protection, safety equipment, industrial sanitation and environmental protection;
- taxes, fees and other legally required payments included in the cost of production;
- other costs (losses from defects, payment of downtime, costs caused by accidents and disasters, violating the rules of technical operation of transport, shortages within the norms of natural damage, etc.).

6.2. Questions for consolidation of the material and individual studies

1. How are working assets of the enterprise classified?
2. What are the methods of rationing working assets?
3. What are the indicators of the use of working assets of the enterprise?
4. Name the factors of effective use of working assets at motor transport enterprises.
5. What is the idea of the company's working assets?

6. What elements form the composition of the company's working assets?
7. Describe the circulation of working assets at the enterprise.
8. What is the purpose of rationing material resources?
9. What should be the norms of material costs and according to what criteria are they established?
10. Describe the main types of production stocks.
11. How are production inventory standards calculated?
12. What is 'work in progress'?
13. How is the rate of work in progress calculated?
14. What is 'future expenses'?
15. How is the cost standard for future periods calculated?
16. What is a 'finished product'?
17. How is the standard of finished products calculated?
18. What methods are used for rationing the company's working capital?
19. Describe the system of material and technical support of the enterprise.
20. What are 'logistics costs'?
21. How are logistics costs classified?
22. What indicators characterise the efficiency of the use of working capital? How are these indicators calculated?
23. In what ways is it possible to increase the efficiency of using working capital of the enterprise in modern conditions?
24. What is the significance of saving working capital (material costs) for an enterprise?

6.3. Self-assessment test tasks for topic 6

1. What is the economic idea of working capital?

- A. This is a part of the means of production that participate in one production cycle, while changing their material form, and transfer their value to the value of finished products immediately and completely.
- B. This is part of the means of production, which participate in the production process for a long period, while preserving their natural form and properties, and also transfer their value to the value of the finished product in parts.

C. This is a part of the means of production, which characterises the maximum possible amount of production.

D. These are means of production that cost more than 2,500 UAH per unit and have a service life of less than 1 year.

2. *What is the largest specific weight in the value of working capital of a motor transport enterprise?*

A. Production stocks.

B. Work in progress.

C. Expenses of future periods.

D. Remaining finished products in the warehouse.

3. *Circulating funds include:*

A. Cash at the cash desk.

B. Cash in accounting.

C. Cash on a bank account.

D. Accounts receivable.

4. *The stock standard in days includes:*

A. Preparatory and technological stock.

B. Insurance reserve.

C. Transport stock.

D. All together.

5. *General production costs are calculated for a specific object:*

a) are not accrued;

b) are charged directly;

c) are accrued by the distribution method.

6. *The cost of production is:*

a) the monetary form of expenses for the preparation, manufacture and sale of products;

b) monetary expression of the total value of the company's resources;

c) monetary expression of living labour.

7. *Cost serves as a basis for:*

a) calculation of labour productivity;

b) determining the price of the product and the lower limit for the manufacturer;

c) calculation of indicators of the use of fixed assets.

8. *Cost management is:*

- a) the process of finding reserves to increase the number of jobs;
- b) the process of developing new types of products;
- c) the process of purposeful formation of costs by place of origin and types of products under constant control of their level and stimulation of reduction.

9. *The process of purposeful formation of costs according to the place of origin and types of products under constant control of their level and stimulation of reduction is called:*

- a) cost management;
- b) management of the use of natural resources;
- c) management of the labour potential of the enterprise.

10. *Cost management is:*

- a) a set of social development measures of the workforce;
- b) an important function of the economic mechanism of each enterprise;
- c) measures to preserve the environment.

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TOPIC 7. COST ESTIMATION

7.1. The main questions of the topic

7.1. Concept of cost estimate.

7.2. The method of drawing up an estimate for production.

7.1. Concept of cost estimate

The cost estimate is a calculation of costs for the execution of one or another type of work or, in general, the work plan of the enterprise. It determines the amount of necessary monetary, labour and material costs.

The calculation of costs for the execution of a unit of this or that type of work is called a unit estimate, which is determined on the basis of cost calculation. The calculation of costs for the execution of the entire scope of this or that type of work is called a private estimate. The calculation of costs for the performance of all types of work at an enterprise or facility is called a consolidated estimate or a consolidated estimate and financial calculation.

The estimate determines the maximum amount of costs for the object or a separate type of work. It allows you to control the correctness of the expenditure of funds in the production process and acts as a basis for technical and economic analysis of the enterprise's activities.

Estimating documentation is developed at the stage of planning work for the future period or at the stage of designing construction, reconstruction or capital repair of buildings, structures and other objects of industrial, residential and cultural or household purpose.

The cost estimate is the main document for planning capital investments, financing works and for settlements with construction and assembly contracting organisations. It is also the main document which regulates the amount of overhead costs for the cost items of the enterprise's management activities or the regulatory document for spending the funds of the material incentive fund and the fund of socio-cultural activities and housing construction.

7.2. The method of drawing up an estimate for production

When drawing up an estimate, all costs are grouped by economic elements. The distribution of the estimated amount of costs by elements with an indication of their specific weight in the total estimated cost of the work is called the structure of the estimate of the cost of the work or object.

The summary estimate of production costs includes the costs of all structural divisions of the enterprise involved in the manufacturing of products. The summary estimate of production costs (with a breakdown by quarters) is made on the basis of the following calculations:

- ***costs of raw and other types of materials, purchased semi-finished products and components, technological fuel and energy in the main production.*** It is compiled on the basis of data on the production amounts of individual products and technically justified norms of expenditure of material resources per unit of production or work, established for the planned year, taking into account the expected changes in the use of equipment, technology and organisation of production. On the basis of natural norms of costs and prices for material resources consumed, norms of costs are determined in value terms;

- ***basic salaries and additional wages of workers*** engaged in the production of products (execution of work, provision of services), with deductions for social events. It is carried out separately for workers who are on unit wages and workers who are on hourly wages. Additional wages are planned in the amounts stipulated by legislation, general and branch agreements. Deductions for social events are carried out in accordance with the laws of Ukraine;

- ***cost estimates*** (calculations of the production cost of products) of assisting production workshops. They are compiled on the basis of data on the planned amounts of their products, the norms of material and labour costs, which are reflected in the cost estimates. For this, the total amount of expenses of assisting workshops is distributed on the basis of a separate calculation of the use of their products in the relevant areas;

- ***cost estimate for equipment maintenance and operation.*** It consists of workshops of the main production. Each item of the estimate

is substantiated by planned calculations, the source data for which are: the planned composition of equipment and vehicles, the norms of expenditure of purchased materials for the operation of the equipment, the norms of depreciation deductions, the norms of equipment and vehicles maintenance by assisting workers, calculations of the need for small and medium-sized enterprises;

- *estimate of general production costs.* The initial data for calculations are the structure of the management organisation, norms of fuel consumption for heating, lighting and other general production needs, norms of amortisation deductions, calculation of costs for labour protection, costs for maintaining fire and security guards, for professional training and retraining of personnel, norms of taxes, fees, other mandatory payments provided for by law;

- *estimate of other production costs.*

The total amount of costs in the summary estimate includes not only costs for the production of goods, but also costs associated with the increase in the balance of work in progress, costs of future periods.

The estimated cost of the work or object, approved in the prescribed manner, is the basis for determining their price.

7.2. Questions for consolidation of the material and individual studies

1. What is an estimate?
2. To reveal the concept of a summary estimate of production costs.
3. What does the calculation of costs for raw and other types of materials, purchased semi-finished products and components, technological fuel and energy in the main production include?
4. What does the calculation of the basic salaries and additional wages of workers engaged in the production of products (performing works, providing services) with deductions for social activities include?
5. What does the calculation of manufacturing cost estimates include?
6. What does the calculation of equipment maintenance and operation costs include?
7. What does the calculation of general manufacturing costs include?

8. What does the calculation of other production costs include?
9. What is the basis for determining the cost of work or services?

7.3. Self-assessment test tasks for topic 7

1. The production cost of products includes:

- a) all costs of the enterprise for manufacturing products;
- b) all costs of the enterprise for the production and sales of products;
- c) all costs related to manufacturing products and general production costs.

2. Enterprise production costs include:

- a) costs of raw and other materials, wages of workers, value added tax;
- b) expenses for raw and other materials, wages of workers, value added tax, profit tax;
- c) costs of raw and other materials, wages of workers, costs of labour protection, safety equipment, environmental protection.

3. Variable costs are:

- a) costs that can be directly attributed to a specific type of product;
- b) expenses, the total amount of which for a certain time depends on the amount of products manufactured;
- c) expenses, the size of which changes per unit of production.

4. The following groups of costs are distinguished by economic elements:

- a) costs of raw materials, wages of production workers, depreciation deductions, other costs;
- b) material costs, labour costs, deductions for social events, depreciation of fixed assets and intangible assets, other costs;
- c) direct material costs, direct costs for wages, other direct costs, general production costs.

5. Expenses are recognized in case of:

- a) availability of a computer network at the enterprise;
- b) having a permit to carry out entrepreneurial activity;
- c) when they are carried out simultaneously with the recognition of income for a certain period.

6. The production estimate is:

- a) the total amount of the company's expenses related to its activities for a certain period;
- b) composition of costs for the purchase of basic and assisting materials;
- c) composition of costs for maintenance of administrative premises.

7. Calculation is:

- a) calculation of the specific weight of products to be exported;
- b) calculation of the cost of individual products;
- c) calculation of the cost of work and services provided to the enterprise by third-party organisations.

8. The calculation unit of the calculation object is:

- a) the unit of definition of the trading area;
- b) the unit of determining the marginal income of the enterprise;
- c) the unit of its quantitative measurement.

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CHAPTER 5. ENSURING THE EFFICIENCY OF THE ENTERPRISE

TOPIC 8. ANALYSIS OF THE SERVICES COST

8.1. The main questions of the topic

8.1. The task of analysing the services cost.

8.2. Factors affecting the cost of transportation.

8.3. Calculation of cost reduction in transportation.

8.1. The task of analysing the services cost

The cost of production is the main qualitative indicator of the enterprise's work. Its level reflects the achievements and shortcomings of the work of both the enterprise as a whole and its structural units. The systematic reduction of the cost of production has an important national economic significance, because it makes it possible to increase the profit for each hryvnia of expenses at stable market prices, and increases the competitiveness of products.

Under market conditions, the task of reducing the cost of production is not centrally planned, and the efficiency of enterprises is evaluated using the profit indicator. However, such an approach further increases the importance of the problem of cost reduction, because the competitiveness of products, the financial condition of the enterprise, the material and cultural standard of living of its employees, and the fulfilment of revenues to the country's budget depend on the cost level.

Analysis of the cost of production has the following tasks: verification of the validity of management decisions regarding cost; an objective assessment of the implementation of the decisions made, during which deviations of actual costs from planned ones are revealed; clarification of the factors of these deviations; calculation of reserves for further reduction of production costs; development of measures to mobilise internal production reserves and use them in production.

The following sources of information are used for the analysis: planned production cost; analytical calculations, norms and standards

of resource consumption; reporting information, in particular ‘Report on financial results’ f. 2, ‘Labor report’, operational accounting data (primary documents, summaries, registers of release of materials for production, payroll, material consumption norms, deviations from norms; materials of surveys, inspections, observations, meetings, technological documentation, passport data).

8.2. Factors affecting the cost of transportation

The cost of transportation changes under the influence of a large number of factors, which are divided into 2 groups:

1. Factors that do not depend on the activity of the enterprise (changes in supply and demand in the market of motor transport services, prices for material and technical resources, standards for the restoration and repair of automobile tires, the capacity of the enterprise, the distance of transportation, the nomenclature and structure of transported goods, tax rates and fees, changes in tariffs regulated by the state, natural and climatic conditions).

2. Factors that depend on the activity of the enterprise (acceleration of scientific and technical progress both in the field of design and production of cars, and in the field of organising technical maintenance, repair and operation of rolling stock; introduction of progressive forms and methods of organisation of the transportation process; improvement of labour and production organisation; saving material resources, changing the structure of transportation).

Most of the factors that depend on the activity of the enterprise are reflected in the improvement of the technical and operational indicators of the use of rolling stock, which have an impact on increasing its productivity and reducing the cost of transportation.

A change in the indicators of the first group does not affect the total mileage of cars, but directly proportionally affects the amount of transport work.

At the same time, the amount of variable and fixed costs almost does not change, and the unit cost of transport work changes due to the change of variable and fixed costs per 1 tkm.

A change in the indicators of the second group causes a change in the total mileage of cars and the amount of transportation work. In this regard, variable costs change with unchangeable constants. At the same

time, the unit cost of transport work changes only due to a decrease in the share of fixed costs.

8.3. Calculation of cost reduction in transportation

1. Cost savings after implementing achievements of scientific and technical progress, progressive forms and methods of transportation organisation, improvement of labour and production organisation.

2. Savings as a result of improving the work organisation and operation of vehicles include savings on wages as a result of improving the organisation of transport work, as well as savings from reducing the consumption of fuel, electricity, and materials.

3. Salary savings are calculated based on the calculation of increased labour productivity due to the improvement of the transport work organisation. The amount of savings is calculated by multiplying the number of laid-off workers by their average salary in the base year (taking into account deductions for social insurance and the cost of work clothes).

4. Savings from reducing fuel consumption norms

5. Cost savings as a result of improving management takes into account savings from improving transport management and reducing administrative and management costs (as a result of firing employees performing management functions). Savings are determined by salaries and charges as well as other types of management costs in the form of a direct (absolute) reduction in costs.

6. Savings of fixed costs with an increase in the volume of transportation.

7. A relative decrease in the cost of transportation due to a relative decrease in costs by individual categories.

The reduction in the cost of transportation products has a direct impact on the formation of fares for the transportation of goods and passengers, the application of which determines the competitiveness of a motor transport enterprise in the market of motor transport services.

8.2. Questions for consolidation of the material and individual studies

1. Define the cost price in a general sense.

2. What is the cost of transportation?
3. What costs are included in the costs of production and sale of products?
4. How are production costs classified?
5. What is the production cost and what elements does it include?
6. What are the items of expenses for the transportation of goods or passengers?
7. What is the cost calculation?
8. Name the units of calculation.
9. List the general ways of reducing the cost of road transport.
10. What specific measures in a motor transport enterprise lead to a reduction in the cost of transportation?
11. What are the advantages of the cost minimization strategy at the motor transport enterprise?
12. What is the essence of direct-cost and standard-cost systems?
13. What are 'realised products'? Explain the procedure for calculating this indicator of the company's production program.
14. What is 'clean production'? Explain the procedure for calculating this indicator of the company's production program.
15. What are 'conditionally clean products'? Explain the procedure for calculating this indicator of the company's production program.
16. What is the 'optimal production program of the enterprise'?
17. Describe the products of automobile transport enterprises.
18. Characterise the impact of technical and operational indicators of the use of rolling stock on the cost of transportation.
19. Give an example of cost savings after the implementation of achievements of scientific and technical progress.
20. Give an example of cost savings as a result of improving work organisation.
21. Give an example of saving expenses on wages.
22. Give an example of savings from reducing fuel consumption norms.
23. Give an example of cost savings as a result of improving management.

24. Give an example of a relative decrease in the cost of transportation due to a relative decrease in costs by individual categories.

25. Give an example of saving fixed costs with an increase in the amount of transportation.

8.3. Self-assessment test tasks for topic 8

1. The production cost includes:

- A. Costs for labour and social activities.
- B. Material costs.
- C. Amortisation of fixed assets and intangible assets.
- D. Other costs related to operational activities.

2. Calculation units for transport are:

- A. A ton of fuel.
- B. Ton-km and pass-km.
- C. Mileage.
- D. Passenger.

3. If the total cost of transportation is 500,000 UAH, and the total mileage is 100,000 km, then the cost of transportation is:

- A. 0.2 UAH/km.
- B. 5 UAH/km.
- C. 100 UAH/km.
- D. 50 UAH/km.

4. Variable costs of motor transport enterprises include:

- A) wages of drivers;
- B) wages of conductors;
- C) salary of the management apparatus;
- D) all answers are correct.

5. Fixed costs of road transport enterprises include:

- A) expenses for maintenance and repair of rolling stock;
- B) wages of drivers and conductors;
- C) expenses for restoration and repair of automobile tires;
- D) there is no correct answer.

6. *A motor transport enterprise costs for fuel for cars are determined based on:*

- A) the market price of 1 litre of fuel;
- B) volume of transportation work performed;
- C) specific norms of fuel consumption per 100 tkm of transport work;
- D) norms of fuel consumption per 1000 km of mileage.

7. *Decrease with increasing transportation distance...*

- A) unified tariffs;
- B) sifting tariffs;
- C) overlapping tariffs;
- D) discount tariffs.

8. *Variable costs of road transport enterprises include:*

- A) salaries of managers;
- B) expenses for petroleum, oils and lubricants
- C) electricity costs;
- D) there is no correct answer.

9. *What is not an entry of costing:*

- A) salaries of managers;
- B) rent;
- C) insurance payments under an insurance contract;
- D) there is no correct answer.

10. *The price is calculated without value added tax (VAT), if:*

- A) the enterprise operates on a fixed tax basis;
- B) the enterprise works on the general taxation system;
- C) correct answers A and B;
- D) there is no correct answer.

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TOPIC 9. ACCOUNTING OF COSTS

The main questions of the topic

- 9.1. The main tasks and principles of cost accounting organisation.*
- 9.2. Display of various types of expenses in financial statements.*
- 9.3. Accounting and calculation of transportation cost.*
- 9.4. Norms of consumption of fuel and lubricants.*
- 9.5. Operating standards of the pneumatic tires average resource.*

9.1. The main tasks and principles of cost accounting organisation

The purpose of cost accounting is the timely, complete and reliable determination of actual costs associated with the production and sales of products, as well as control over the use of resources and funds.

The organisation of costs is based on the following principles:

- documentation of expenses and their full reflection on accounting;
- invariance of the accepted methodology in accounting for production costs and calculation of the production cost during the year;
- timely, complete and correct assignment of expenses and income to reporting periods;
- grouping of costs by accounting objects and places of their occurrence;
- consistency of cost accounting objects by product costing objects, actual cost indicators - with standard, planned indicators;
- feasibility of costs related to the manufacture of certain products and the provision of services;
- implementation of operational control over production costs and the formation of production costs;
- regulation of the production cost structure;
- development of the methodology and organisation of accounting for production costs in order to bring them closer to international standards and world practice.

In Ukraine, the elements of the production cost are regulated by the state. The main principles of the formation of the cost of production

are determined by UAS (Ukrainian Accounting Standards) 16 'Expenses', the Tax Code of Ukraine and specified by the industry standard provisions on planning, accounting and calculation of the cost of production.

In relation to the cost of production, the state also regulates the procedure for calculating the depreciation of fixed assets, the amount of deductions for social events, etc.

Expenses are recorded in accounting simultaneously with a decrease in assets or an increase in liabilities.

The following are not recognized as expenses and are not included in the financial results report:

- payments under commission agreements, agency agreements;
- preliminary (advance) payment for stocks, work, services;
- repayment of loans received.

9.2. Display of various types of expenses in financial statements

In order to determine the financial results of the enterprise, it is necessary to divide the costs into exhaustible and inexhaustible. As you know, the financial result is the difference between income and expenses of the reporting period.

Suppose the company has spent money on the purchase of goods and equipment. These expenses are not the expenses of the reporting period, since there was only an exchange of money, that is, one type of asset for other types of assets (goods and equipment). So, spent funds are unexpended (unconsumed) costs that will bring benefits in the future.

Let's assume that the company sold the goods and put the equipment into operation. Instead of goods, it received income (in the form of money or receivables), and a certain amount of equipment (in the form of depreciation) was used to obtain this income. Therefore, the cost of goods sold and depreciation deductions are exhaustible (consumed) expenses. If part of the goods were damaged/destroyed by fire or other accident, it means losses, because the goods were not exchanged for other things and did not give any profit.

The costs may not coincide in time with the real costs of the assets. For example, accrued wages for January, which will be paid at the beginning of February. Since the labour of the workers and employees

was used in January, and the salary is a monetary form of labour costs, it is clear that these costs are related to the incurrence of liabilities, for the settlement of which assets will be transferred later.

Based on this, **exhaustible (consumed) costs** are an increase in liabilities or a decrease in assets in the course of current activities to obtain income for the reporting period.

Sunk (inexhaustible) costs are increases in liabilities or decreases in assets in the course of current activities to generate income or other benefits in future periods.

Unexpended inexhaustible expenses are shown in the assets of the balance sheet, while exhaustible expenses are in the statement of financial results.

9.3. Accounting and calculation of transportation cost.

Accounting and calculation of the actual transportation cost at transport enterprises is carried out using normative (standard costing), non-contractual methods or simple calculation of costs.

The normative method provides for the distribution of both variable and fixed costs per unit of production.

The normative method of accounting and calculating production costs provides for:

- creation of a system of active progressive norms and standards;
- current accounting and calculation of standard cost;
- identification and accounting of costs associated with deviations from current norms and standards;
- identification of places, causes of deviations and people responsible for them;
- system accounting of changes in norms and regulations;
- determination of the actual cost as an algebraic sum of its normative value and deviations from norms.

The main tasks of the normative method are timely prevention of irrational spending of material, labour and financial resources of the enterprise, assistance in identifying reserves for reducing the cost of transportation, and operational management of the forming production costs.

Summary accounting of costs for the operation of rolling stock, its maintenance and repair under the normative method is carried out

by cost items in the section of individual types of transportation (work, services) with the detection and accounting of deviations from the norms for each of the indicators.

Cost standards must be developed taking into account the specifics and particular conditions of the enterprise's activity, separately for each production unit, which is necessary for timely detection of deviations, analysis of their causes, and introduction of changes to the standards.

A deviation from the norms includes both overspending and oversaving in material, labour and other costs (i.e. those caused by the replacement of materials and spare parts, payment of work not foreseen by the technological process, additional payments for deviations from normal working conditions, etc.).

A single nomenclature of expenditure items is used for the preparation of regulatory, planning and reporting calculations.

Actual costs exceeding the standard are not included in production costs, if such cost overruns are associated with misuse, shortages, theft, non-technological use and violation of storage rules.

The out-of-order method of cost accounting and costing involves separate accounting of costs for each type of transportation (work, services) in terms of cost items.

The object of accounting and calculation when applying this method are separate types of transportation (work, services), and the calculation units are the corresponding units of their measurement.

The total cost of transportation, i.e., the amount of expenses incurred per calculation unit, is determined by dividing the sum of actual expenses for each calculation object by the corresponding amount of performed transportation.

As a generalising calculation unit of transport work, an indicator of the expenses amount per 1 hryvnia of income received by the enterprise is used.

Accounting for various cost elements is carried out as follows.

1. Labour costs for the main workers engaged in the performance of certain types of transportation are directly included in the cost of the corresponding costing objects.

If the direct attribution of labour costs to the cost of certain types of transportation is difficult, they are distributed based on the specific weight of this type of transportation in the structure of the company's income.

2. Deductions for social measures/events from the wages of the main workers are included in the cost of transportation based on the size of the corresponding labour costs in accordance with the procedure established by the current legislation.

3. The cost of fuel, lubricants and other operational materials spent on carrying out certain types of transportation is included in their cost price on a direct basis.

If some lubricants and other operating materials cannot be attributed to certain types of transportation, their cost is included in the cost of individual calculation objects by dividing them proportionally to the cost of fuel consumed.

Costs according to a certain entry - Direct material costs are recorded in the accounting at the actual cost of material resources actually used directly for transportation.

4. Depreciation deductions are included directly in the cost of certain types of transportation (work, services).

Depreciation deductions for vehicles used for several types of transportation (work, services) are distributed among calculation objects in proportion to the volume of transportation (work, services).

5. Expenses for maintenance and current repair of rolling stock, directly employed in a certain type of transportation (work, services), are included in the cost price on a direct basis.

If the costs of maintenance and current repairs or their individual elements cannot be attributed to certain types of transportation (work, services), they are allocated according to one of the following methods:

- in accordance with the specific weight of the planned amount of costs for maintenance and repair in the total amount of the planned cost of certain types of transportation (work, services);
- based on the specific weight of this type of transportation (work, services) in the structure of the company's income;
- based on the planned labour intensity of repair work.

6. Expenses under the entry 'Car tires' are included directly in the cost of certain types of transportation. If the car carried out several types of transportation, then the costs associated with the operation of the tires

installed on it are distributed among the calculation objects in proportion to the amount of transportation services.

7. The actual amount of general production costs of transport enterprises is distributed monthly between:

- main production with further distribution between types of transportation;

- assisting production in the part of work intended for the needs of own capital construction, non-industrial economies, as well as for sale;

- service industries;

- capital construction, conducted in an economical way.

Depending on the types of transportation performed (work, services), technical equipment of the rolling stock and other conditions, general production costs attributed to the main production are distributed among individual types of transportation according to one of the following methods:

- in proportion to the salary of the main employees;

- in accordance with the specific weight of the planned amount of general economic expenses in the total amount of the planned cost of individual types of transportation;

- for 1 hryvnia of actual income for certain types of transportation;

- in proportion to the amount of expenses for other costing items;

- in proportion to the given number of cars at motor transport enterprises.

During the reporting period, the enterprise must ensure the continuity of the selected methods of distribution of indirect costs.

At transport enterprises, assisting productions include shops, workshops and other production units that perform one of the following:

- work on maintenance and repair of rolling stock;

- work on repair, maintenance and management of buildings, structures, equipment and other fixed assets;

- repair of aggregates, junctures and parts of rolling stock;

- repair and restoration of automobile tires;

- truck and carpentry works;

- diagnosis and technical control;

- washing of vehicles;

- blacksmithing and welding works;

- energy production (boiler plants, power plants, substations);
- operation and maintenance of treatment facilities;
- other works and services.

The cost of works and services of assisting production is planned and accounted for according to the nomenclature of costing entries established for the relevant branches of the national economy. The cost of work and services provided by some assisting units to others, as well as to the main production, is determined based on the actual amount of costs. The cost of work and services performed by production units for their own needs is determined based on direct costs.

In consolidated accounting, expenses are grouped by types of transportation, structural units, etc. Summary accounting of production costs is carried out on the basis of summarised data obtained as a result of processing primary documentation. At enterprises with a workshop management structure, consolidated accounting ensures the allocation of costs of individual structural divisions in the cost price of transportation. At enterprises with a branchless management structure, summary accounting of production costs is conducted by types of transportation throughout the enterprise. The summary accounting data is used while calculating the actual cost price.

At enterprises that use the standard method of accounting, the actual cost of each type of transportation is determined by adding (with a '+' or '-' sign) to the standard cost the amount of deviations found in the consolidated accounting and changes in norms for each cost entry.

If the current standards at enterprises differ significantly from the planned ones, the summary accounting of costs and the calculation of the actual transportation cost is carried out using normative calculations. At enterprises, where the current standards differ slightly from the planned ones, the standards included in the planned cost calculations of individual types of transportation are taken as the basis for accounting deviations. If the cost standards change in the process of transportation, the detected difference is taken into account separately as related to the change in standards, and the planned cost price remains preliminary.

Based on data from the consolidated accounting of production costs, actual cost calculations are made, which are used to control the implementation of the cost plan for both individual types and the entire

volume of transportation. Reporting calculations are made for all types of transportation carried out by the company. In the case of applying the normative method of accounting, before filling out the report costing form, a statement of the cost calculation of each type of transportation is drawn up, in which the unit cost is determined in terms of production units by individual cost items with the allocation of costs according to norms, changes in norms and deviations from norms.

9.4. Norms of fuel and lubricants consumption.

Norms of fuel and lubricant consumption in motor transport were approved by the order of the Ministry of Transport of Ukraine dating back to February 10, 1998 No. 43.

Fuel and lubricant consumption norms in motor transport are intended for planning the needs of enterprises, organisations and institutions for fuel and lubricants and controlling their consumption, reporting, introducing a mode of economy and rational use of petroleum products, and can also be used to develop specific norms of fuel consumption.

Standardisation of fuel consumption is the establishment of an acceptable rate of its consumption under certain conditions of operation of cars, for which basic linear norms established by car models (modifications) and a system of standards and correction coefficients that allow taking into account the performed transport work, climatic, road, and other operating conditions.

Rationing of motor oil and lubricant consumption is carried out in proportion to fuel consumption in accordance with established standards.

The following types of fuel consumption norms are established for vehicles:

1) **The basic linear rate H_b** is set:

- for trucks (with the exception of tipper trucks) - in an equipped condition;
- for passenger cars and buses (whose gross weight does not exceed 3.5 tons) and tipper trucks - with half the load;
- for buses (the total weight of which exceeds 3.5 tons) - with a full load (full weight);

- for cargo-passenger cars - in equipped condition with half the mass of passengers.

The basic linear norms of fuel consumption are set in the following units of measurement:

- for petrol, diesel cars and cars running on liquefied petroleum gas - in litres per 100 km (l/100 km);

- for cars running on compressed natural gas - in normal cubic metres per 100 km (m³ /100 km);

- for gas-diesel cars, consumption standards for compressed natural gas are given in the tables in m³/100 km, and for diesel fuel in l/100 km.

2) The norm for the performance of transport work H_w applies to flatbed trucks and semi-trailer trucks as part of road trains, vans and passenger cars that perform work calculated in ton-kilometres (can be applied to passenger cars and buses with trailers that perform transport work, which is calculated in ton-kilometres).

The maximum allowable norms for the performance of transport work H_w , depending on the type of fuel, are:

- petrol – 2.0 l/100 t·km;
- diesel fuel – 1.3 l/100 t·km;
- liquefied petroleum gas – 2.5 l/100 t·km;
- compressed natural gas - 2.0 m³ /100 t·km;

3) The rate per ton of H_g curb weight (truck, car, trailer or semi-trailer) is used when calculating the linear rate of fuel consumption when changing the curb weight of the car relative to the curb weight of the base car, when calculating the linear rate of trucks, etc. Norms per ton of equipped mass of H_g (l/100 t·km), depending on the type of fuel, are equal to the corresponding norms for the performance of transport work.

4) The load rate H_z applies to tipper lorries and trucks with tipper bodies and takes into account the increase in fuel consumption associated with manoeuvring and loading/unloading operations for each trip with a load. H_z is set as follows:

- 0.25 l of liquid fuel (0.25 m³ of natural gas) for each unit of tipper truck;
- 0.2 m³ of natural gas and 0.1 l of diesel fuel with gas-diesel engine power.

For example, for BelAZ heavy-duty tipper trucks, $H_z=1.0$ l per drive is set.

5) The norm for the operation of special equipment installed on N_{ob} cars applies to special and specialised cars that perform special work during parking (truck cranes, compressors, drilling rigs, etc.). Norms for operating special equipment in litres per hour of equipment operation or in litres per one technological operation (automotive cranes, fire engines).

6) The standard for mileage when performing special work H_{sc} is used for special and specialised vehicles that perform special work while driving (snow ploughs, water washers, etc.).

7) The norm for the operation of an independent heater H_{no} applies to cars equipped with independent heaters. The norms of fuel consumption by independent car heaters are determined for one hour of operation of the heater.

The use of heaters is allowed at an ambient temperature of 0 to +10°C - up to 50% of the duration of the car's operation on the line, at a temperature below 0°C - from 50 to 100% of the duration of the vehicle's operation.

8) Standard fuel consumption Q_n is the amount of fuel expressed in volume units (l, m³), which must be consumed by a car when making a certain mileage, performing certain transport or special work, taking into account certain operating conditions.

Road, climatic and other operational factors are taken into account using a number of correction factors, given in the form of percentage increases or decreases in the basic value of the norm.

The maximum values of the coefficients of adjustment of fuel consumption norms correspond to the maximum allowable standards for the most difficult operating conditions of rolling stock.

The right to establish specific values of the coefficients within the regulated limits and their validity period is granted to the heads of enterprises and is approved by an order (instruction) for the enterprise.

9.5. Operating norms of the pneumatic tires average resource

The norms were approved by the order of the Ministry of Transport and Communications of Ukraine 'On the approval of operational norms on the average resource of pneumatic tires for

vehicles and special machines made on wheeled chassis' dated 05/20/2006 No. 488.

Norms are intended for use by enterprises and organisations that operate and maintain vehicles, special machines made on wheeled chassis, moving on the street and road network for public use and under special operating conditions.

Norms do not apply to pneumatic tires of trolleybuses, special vehicles, which are operated for their direct purpose by units of the Ministry of Internal Affairs of Ukraine, the Ministry of Defense of Ukraine, the Ministry of Emergency Situations of Ukraine and in matters of public protection against the consequences of the Chernobyl disaster; for vehicles and special machines, made on wheeled chassis, which perform only agrotechnical, forestry and other technological operations, not defined by this document, which do not move on the street and road network of public use; for large-sized and extra-large pneumatic tires, as well as for pneumatic tires that are used in vehicles not for their intended purpose or in violation of the requirements of their operating rules, or the requirements of the operational documentation of the vehicle manufacturer, as well as the mandatory requirements of standards, technical regulations, codes established practice (codes of rules and other regulatory documents).

The norms of the average resource of new pneumatic tires are used in cases when:

- plan and predict the economic activity of enterprises and organisations;
- develop transportation fares;
- develop business plans;
- evaluate vehicles as property;
- determine the grounds for worn pneumatic tire disposal;
- predict the operational safety of vehicles;
- predict or estimate environmental pollution by fine-dispersed - wear products of pneumatic tires on roads;
- control the rational use of operational resources;
- predict the amounts of worn pneumatic tires disposal.

Norms (also known as Standards) are used to dispose of pneumatic tires, if their actual mileage reaches the established norms. However, this is not mandatory and not the only condition for disposal.

In the case of detecting operational or manufacturing defects, with which pneumatic tires are not allowed to be used due to their dangerous technical condition or are not repaired due to unacceptable costs, the tires are disposed of on the basis of an act drawn up in accordance with the requirements of the current rules for the use of tires, regardless of whether or not their actual resource meets the standards.

Standards are developed both for normal operating conditions of pneumatic tires and for special technological conditions in which vehicles are used. Depending on the specific technology of using the vehicle, the appropriate norms of the average resource of pneumatic tires are applied.

The operating norms of the average resource of pneumatic tires of wheeled vehicles and special machines made on a wheeled chassis for normal operating conditions are given in the above-mentioned instruction, where the norm of the average resource (earnings) in thousand km is specified depending on the brand and model of a vehicle, the load index, trademark of the tire manufacturer.

Separately defined operating norms of the average resource of pneumatic tires of vehicles and special machines, made on wheeled chassis, for special operating conditions (in the technological processes of airports, road construction, geological exploration and oil or gas production, seaports, utility companies, electric power companies).

If there are special conditions for the operation of pneumatic tires or new designs of pneumatic tires and the vehicle are put into operation, which are not reflected in the Norms, the leading organisation for the development of operating standards for the average life of pneumatic tires develops and establishes temporary standards for the average life of pneumatic tires on a contractual basis with customers.

9.1. Questions for consolidation of the material and individual studies

1. What are 'costs'?
2. How are expenses classified by types of enterprise activity?
3. How are costs classified depending on the change in production amount?
4. What is 'marginal cost'?
5. What is the 'cost of products (services, work)'?

6. Name and describe the types of cost depending on the time of cost formation.
7. Name and describe the types of cost depending on the place of cost formation.
8. Name and describe the types of cost depending on the duration of the calculation period.
9. Name and describe the types of cost according to the composition of products.
10. Name and describe the types of cost according to the degree of enterprise coverage.
11. What is a 'cost estimate'?
12. What is 'costing of products (services, work)'?
13. How are the material costs of the enterprise determined?
14. How are the company's costs for personnel wages determined?
15. How are the company's costs for paying a single social contribution determined?
16. How are the company's depreciation deductions for the renovation of the main production assets determined?
17. What expenses are included in the article 'Other operating expenses'?
18. How is the workshop cost calculated?
19. How is production cost calculated?
20. How is the total cost calculated?
21. Describe the main ways of reducing the cost of production (services, work) at domestic enterprises.
22. What is 'shipping cost'?
23. How are the costs of transportation by road classified according to the place of origin?
24. How are the costs of transportation by road classified by economic elements?
25. How are the costs of transportation by road classified according to cost entries?
26. How are the costs of transportation by road classified according to costing methods?
27. How are the costs of transportation by road classified according to the degree of influence on their level of transportation capacity?

28. Name the technical and economic indicators of the use of rolling stock that do not have a significant impact on the variable costs of motor transport enterprises.

29. Name the technical and economic indicators of the use of rolling stock that have a significant impact on the variable costs of motor transport enterprises.

30. How are operating expenses at motor transport enterprises grouped according to their economic content?

31. Describe the composition of material costs at motor transport enterprises.

32. Describe the composition of other operating costs at motor transport enterprises.

33. Describe the composition of general production costs at motor transport enterprises.

9.2. Self-assessment test tasks for topic 9

1. In Ukraine, the cost structure of products is regulated by:

- a) the Constitution of Ukraine;
- b) UAS 16 'Expenses'
- c) UAS 12 'Cost'
- d) there is no correct answer

2. Which of the following are not included in the gross costs of the enterprise and are not taken into account in the report on financial results

- a) payment of interest on received loans
- b) repayment of received loans
- c) income from equity participation
- d) advertising expenses

3. Which of the following are included in the gross costs of the enterprise and are taken into account in the report on financial results

- a) payments under commission agreements, agency agreements
- b) payment of interest on received loans
- c) preliminary (advance) payment of stocks, work, services
- d) repayment of received loans

4. A salary calculation for the drivers for the past month means

- a) exhaustible expenses
- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

5. The purchase of spare parts for consumption in the coming year is:

- a) exhaustible expenses
- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

6. Repayment of received loans is

- a) exhaustible expenses
- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

7. A payment for the electricity consumed in the past period is

- a) exhaustible expenses
- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

8. The purchase of equipment for the opening of a new type of activity is

- a) exhaustible expenses
- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

9. Deductions for social events for the past period are

- a) exhaustible expenses
- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

10. Advance payments for work to be performed next year are

- a) exhaustible expenses

- b) sulk expenses
- c) not part of expenses
- d) there is no correct answer

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CHAPTER 6. TAXATION OF TRANSPORT BUSINESS

TOPIC 10. TAXATION SYSTEM OF UKRAINE. VALUE ADDED TAX ACCOUNT

10.1. The main questions of the topic

10.1. The concept and functions of taxes.

10.2. The taxation system. Direct and indirect taxes.

10.3. Taxes and fees provided for by the legislation of Ukraine.

10.4. Primary registration of value added tax (VAT).

10.5. Types of transactions of taxpayers that are subject to taxation.

10.6. The essence of income tax, its elements.

10.7. Procedure for calculating income tax.

10.1. The concept and functions of taxes

Taxes are one of the mandatory signs of the state's existence. Taxes in society are the main source of funds for the functioning of various government institutions and the financing of social programmes. Taxes act as a tool for collecting fees for the services that the state provides to business entities and citizens.

A tax and a fee (mandatory payment) to budgets and state trust funds means a mandatory contribution to the budget of the appropriate level or a state trust fund, which is made by payers in the manner and under the conditions determined by law.

State trust funds are funds created in accordance with the Laws of Ukraine and formed at the expense of taxes and fees of legal entities regardless of the forms of ownership and individuals.

The economic idea of taxes is manifested in their essence. Taxes perform the following main functions:

1) Fiscal function means that they act as a tool for the formation of the revenue part of the budget. This function is considered the main one.

2) Distribution function means that, with the help of taxation, financial funds are redistributed between different groups of taxpayers, different branches of the national economic complex. With the help of

this function, social programmes are carried out, unprofitable industries are financed, especially those whose existence is important for the national economy.

3) Stimulating function provides for the introduction of a flexible system of tax benefits and a special procedure for taxation of certain industries and certain economic transactions.

10.2. The taxation system. Direct and indirect taxes

The basis of the construction of the tax collection mechanism are the elements of the taxation system: **the subject of taxation, the object of taxation, the sources of tax payment and the quota.**

The subject of taxation is the payers of taxes and fees.

All taxpayers can be divided into two groups:

1. Legal entities, enterprises that have a bank account, maintain an independent balance sheet and manage their property and products independently, as well as separate divisions of enterprises that are not legal entities, but in accordance with current legislation are required to have a separate balance sheet and personal Bank account.

2. Individuals, who in their turn are divided into citizen-entrepreneurs (with and without the use of hired labour) and actual citizens, that is, people who do not engage in entrepreneurial activity.

The object of taxation is some economic indicator subjected to taxation. The objects of taxation can be profit, income, property, labour compensation fund, volume of sales, the area of a land plot, the amount of consumed natural resources. Depending on the specific tax, the objects of taxation can be measured both in terms of value (for example, profit, income) and in physical terms (engine volume).

A unit of taxation is a unit of measurement (physical or monetary) of the taxation object.

Sources of tax payment are the payers' income from which they pay tax.

A quota is a part of the tax in the payer's income.

The rate is the amount of tax per unit of taxation.

Depending on the amount of taxed transactions, the rates can be universal or differentiated.

By construction, rates are divided into fixed and percentage.

Fixed rates are set in monetary terms per unit of the taxation object or in natural terms, representing an absolute amount per unit of taxation regardless of the level of income.

Interest rates are set in instalments up to the amount set by the state in monetary terms. They operate in the same percentage ratio to the object of taxation without taking into account the differentiation of its value.

Tax rates can be the same for the entire amount of the tax object or can be progressive, i.e. increase depending on the increase of the tax object.

Progressions can be simple or complex. A simple progression assumes that the tax rate increases in proportion to the growth of the entire object of taxation. With a complex progression, the object of taxation is divided into parts, each of which is taxed at its own rate. The rate of progression is the number of points by which the tax rate increases when moving to each subsequent tax interval.

In the theory and practice of taxation, the issue of determining the optimal tax rate is acute. When the tax rate is increased to the maximum, there is an increase in the amount of tax revenues. With a further increase in the rate, there is a sharp decrease in the amount of taxes coming to the budget. **The marginal value of the optimal tax rate corresponds to 30...35%.**

The principles of construction of the tax system are:

- stimulation of entrepreneurial activity and investment activity, introduction of benefits from income taxation aimed at the development of production;

- mandatory implementation of norms for payment of taxes and fees, determined on the basis of reliable data on objects of taxation for the reporting period and establishment of responsibility of taxpayers for violations of tax legislation;

- equivalence and proportionality, e.i. tax collection from legal entities is carried out in a certain percentage of the received profit and ensuring the payment of equal taxes and fees for the same income, and proportionately higher taxes and fees for higher incomes;

- equality, prevention of tax discrimination, e.i. ensuring the same approach to business entities, both legal entities and entrepreneurs when determining tax payment obligations;

- social justice, provision of social support for low-income groups of the population by maintaining an economically justified non-taxable minimum income of citizens, applying differentiated and progressive taxation of citizens;

- stability, ensuring the immutability of taxes and fees and their rates, as well as tax benefits within the budget year;

- economic justification, e.i. establishing taxes and fees based on indicators of the development of the national economy, taking into account the need to achieve a balance of budget expenditures with its revenues;

- uniformity of payment, establishing the terms of payment of taxes and fees based on the need to ensure timely receipt of funds to the budget to finance expenses;

- competence, establishment and cancellation of taxes and fees, as well as benefits are carried out in accordance with tax legislation.

Direct tax is a tax collected by the state directly from the income or property of the taxpayer.

Direct personal taxes are set personally for a specific taxpayer. Types of personal taxes are income tax, property tax, inheritance tax.

A direct real tax involves taxation of property according to external principles. The real tax includes land tax, fishing tax, tax on monetary capital, income tax.

Indirect taxes are set in the prices of goods and services.

In world practice, there are three types of indirect taxes: excise taxes, fiscal monopoly and import duty.

Universal excise tax is an indirect tax, which is established as a surcharge to the general turnover of goods (work, services) at one or more rates. It can take the form of sales tax, turnover tax or value added tax (VAT).

Specific excise tax is an indirect tax that is set at separate rates for certain types of goods.

Fiscal monopoly is the state's profit from the sale of goods monopolised by the state. Under a partial monopoly, the state monopolises either only the pricing process, pricing and production of certain types of goods, or pricing and sales. Under a full monopoly, the state reserves the exclusive right to produce and sell certain goods at set prices.

Import duty is established when goods are moved across the customs border of the state. Unlike other indirect taxes, the purpose of import duty collection is not so much the fiscal needs of the state, but the formation of a rational structure of export and import.

Indirect taxes have their advantages and disadvantages in relation to direct taxes. They are the most efficient in the fiscal aspect, as they tax the process of consumption, which is a more stable figure than income. Therefore, it is more difficult to avoid paying these taxes. Indirect taxes have a significant impact on general pricing processes.

10.3. Taxes and fees provided for by the legislation of Ukraine

The Tax Code of Ukraine includes chapters on: general positions; administration of taxes, fees (mandatory payments); corporate income tax; income tax; VAT; excise tax; fee for the first vehicle registration; environmental tax; rental fee for the transportation of oil and oil products by main oil pipelines, transit transportation of natural gas and ammonia through pipelines on the territory of Ukraine; rent for oil, natural gas and gas condensate produced in Ukraine; subsoil use fee; local taxes and fees; land fee; special tax modes; fee for using the radio frequency resource of Ukraine; fee for special use of water; fee for special use of forest resources; peculiarities of taxation of taxpayers under the terms of the product distribution agreement; final and transitional provisions. The Tax Code of Ukraine regulates relations arising in the field of tax and fee collection, in particular, it defines the list of taxes and fees collected in Ukraine and the procedure for their administration, taxpayers and fees, their rights and obligations, the competence of controlling bodies, powers and duties of their officials during tax control, as well as responsibility for violations of tax legislation.

The document, in particular, determines that the establishment and cancellation of taxes and fees, as well as benefits to their payers, is carried out by the Verkhovna Rada of Ukraine, as well as the Verkhovna Rada of the Autonomous Republic of Crimea and village, town, city councils in accordance with this Code, and within the limits of their powers in this regard defined by the Constitution and this Code. In Ukraine, national and local taxes and fees are established.

According to the Code, **national taxes and fees include:** corporate income tax; income tax; VAT; excise tax; fee for the first vehicle registration, environmental tax; rent for the transportation of oil and oil products through main oil pipelines and oil product pipelines, transit transportation of natural gas and ammonia through pipelines in the territory of Ukraine; rent for oil, natural gas and gas condensate produced in Ukraine; subsoil use fee; land fee; fee for using the radio frequency resource of Ukraine; fee for special use of water; fee for special use of forest resources; fixed agricultural tax; levy for the development of viticulture, horticulture and hop growing (applied until December 31, 2014); toll; collection in the form of a target surcharge to the current tariff for electricity and thermal energy, except for electricity produced by qualified cogeneration plants; collection in the form of a targeted surcharge to the current natural gas tariff for consumers of all forms of ownership.

Local taxes include: tax on immovable property, other than land, a single tax, and local fees, including a fee for carrying out certain types of business activity; fee for vehicle parking spaces; tourist tax.

The Code stipulates that local councils must establish a tax on immovable property other than land, a single tax and a fee for conducting certain types of business activities. Local councils, within the limits of the powers defined by this Code, also resolve issues in accordance with the requirements of this Code regarding the establishment of a fee for parking spaces for vehicles, a tourist fee. It also contains provisions on special tax modes (a system of measures that determines the special procedure for taxation of certain categories of business entities), which are established and applied in the cases and in the order determined exclusively by this Code.

The document contains provisions on tax control - a system of measures taken by controlling bodies to supervise the correctness of calculation, completeness and timeliness of paying taxes and fees, as well as compliance with legislation on settlement and cash operations, patenting, licensing and other legislation, control of compliance which is entrusted to the controlling authorities. Tax control in terms of the implementation of measures taken by customs authorities in order to verify the correctness of calculation, completeness and timeliness of payment of taxes and fees is a component of customs control.

Tax control is carried out by: keeping records of taxpayers; information and analytical support for the activities of the state tax service bodies; checks and reconciliations in accordance with the requirements of this Code, as well as checks on compliance with legislation, controlling compliance of which is entrusted to the assessment bodies, in the manner established by other special laws regulating the relevant sphere of legal relations.

The Prosecutor's Office, the Security Service of Ukraine, Office of internal affairs, the tax police and their staff (officials) may not directly participate in inspections carried out by controlling bodies and conduct inspections of business entities on taxation issues.

The Code provides for the creation of an accounting system in terms of taxpayers, their separate subdivisions and taxation objects. In particular, the central body of the state tax service determines the procedure for accounting of taxpayers in the bodies of the state tax service and the procedure for forming the Register of large taxpayers for the relevant year.

The record of persons who, due to their religious beliefs, refuse to accept the registration number of the taxpayer's registration card and have notified the relevant body of the state tax service about it is kept by last name, first name, patronymic, as well as series and number of the valid passport. In the passports of the mentioned citizens, the authorities of the state tax service make a note that they have the right to make any payments according to the series and number of the passport. The procedure for marking is determined by the central body of the state tax service.

The Code envisages the creation of a complete system of information and analytical support for state tax service bodies. According to the document, the authorities of the state tax service have the right to conduct cameral, documentary (scheduled or unscheduled; on-site or off-site) and factual inspections.

The cameral inspection is carried out by officials of the controlling body without any special decision of the head of such a body or referral for its implementation. All tax reporting is subject to internal inspection in a continuous manner.

An inspection conducted in the premises of the state tax service body exclusively on the basis of the data specified in the taxpayer's tax

declarations (calculations) is considered to be a **cameral inspection**. Cameral inspection is carried out without any special decision of the head of the tax office and referral for its implementation, without the presence of the payer. It is subject to all tax reporting in a continuous order.

A **documentary check** is considered to be a check, the subject of which is the timeliness, reliability, completeness of the calculation and payment of all taxes and fees provided for by this Code, as well as compliance with currency and other legislation, the control of compliance with which is entrusted to the supervisory authorities, compliance by the employer with the legislation on the conclusion of an employment contract, registration of labour relations with employees (employed persons) and which is carried out on the basis of tax declarations (calculations), financial, statistical and other reporting, tax and accounting registers, the maintenance of which is provided for by law, primary documents used in accounting and tax accounting, which related to the calculation and payment of taxes and fees, the fulfilment of the requirements of other legislation, the control of compliance with which is entrusted to the bodies of the state tax service, as well as the documents and tax information received by the body of the state tax service in accordance with the procedure established by law, including the results of checks of other payers taxes

An inspection carried out at the place of actual proceedings by the taxpayer of the activity, the location of economic or other objects of ownership of such a taxpayer is considered **factual**. Such verification is carried out by the state tax service body regarding compliance with the procedure for taxpayers to carry out settlement operations, conduct cash operations, the presence of licences, patents, certificates, including certificates of state registration, production and circulation of excise goods, compliance by the employer with the legislation on concluding an employment contract, registration labour relations with employees (employed persons).

Scheduled documentary inspection should be provided for in the plan-schedule of scheduled documentary inspections.

Taxpayers with an insignificant degree of risk regarding the non-payment of taxes and fees are included in the plan-schedule of conducting scheduled document inspections no more than once every

three calendar years, medium - no more than once every two calendar years, high - no more than once per calendar year .

Legal entities exempted from paying income tax until 2016, and those where the amount of value added tax paid to the budget is at least five percent of the declared income for the reporting tax period, as well as self-employed persons, whose amount of taxes paid is at least five percent of the declared income for the reporting tax period, are included in the plan-schedule not more often than once every three calendar years.

The Tax Code prohibits carrying out scheduled documentary audits for certain types of obligations to budgets, the verification of the on time payment of personal income tax and obligations under budget loans and credits guaranteed by budget funds.

An order is issued by the head of the state tax service authority to conduct a scheduled documentary audit.

The right to conduct a scheduled documentary audit of the taxpayer is granted only if a copy of the order to conduct a documentary audit and a written notification stating the date of commencement of such inspection are issued not later than 10 calendar days before the day of the specified audit.

Documentary unscheduled on-site inspection is carried out in case of at least one of the following circumstances:

- as a result of inspecting other taxpayers or based on the tax information if certain facts were found that indicate possible violations by the taxpayer of the legislation, the control of compliance of which is entrusted to the tax authorities, unless the taxpayer provides explanations and their documentary evidence upon a mandatory written request of the state tax authority services within 10 working days from the date of request stated;

- the payer has not submitted a tax declaration or calculations on time;

- the payer submitted to the tax authority a clarifying calculation of the relevant tax for the period that has been checked by the state tax service authority;

- inaccuracies of data are found in tax declarations, if the payer does not provide explanations and their documentary confirmations at the written request of the tax authority within ten working days from the date when the request was stated;

- the taxpayer submits an objection to the audit report or a complaint against the tax notice-decision made as a result of it, in which a full or partial revision of the results of the corresponding audit is required or the cancellation of the tax notice-decision in case the taxpayer refers to circumstances which have not been examined during the inspection, and their objective review is impossible without an inspection. Such verification is carried out exclusively on issues that have become the subject of an appeal;

- the procedure of reorganisation of a legal entity (except for transformation), termination of a legal entity or business activity of an individual entrepreneur has been initiated, proceedings have been initiated in the case of declaring the taxpayer bankrupt or an application has been submitted for deregistration of the taxpayer;

- the payer submitted a declaration in which value-added tax with a negative value of value-added tax amounting to more than 100,000 UAH was submitted for reimbursement from the budget. Such an audit is carried out exclusively with regard to the legality of the declaration of the declared VAT refund from the budget;

- a complaint has been filed regarding the taxpayer's failure to submit a tax invoice to the buyer or violation of the rules for filling out the tax invoice in case such taxpayer does not provide explanations and documentary confirmation upon a written request of the tax authority within ten working days;

- a court decision has been received on the appointment of an inspection or a decision of an inquiry body, an investigator, a prosecutor etc. issued by them in accordance with the law in criminal cases;

- a tax authority of a higher level carried out an inspection of the documents of the mandatory reporting of the payer or the materials of a documentary inspection carried out by a lower-level supervisory authority, and it was found that the conclusions of the inspection act did not comply with the requirements of the law or incomplete clarification was made during the inspection of issues that should be clarified fully during the inspection to issue an objective conclusion regarding the taxpayer's compliance with the requirements of the law.

- in case of retrieving information about tax evasion by a tax agent of wages paid (charged) to employees (including without documentation), passive income, additional benefits, other payments and compensations that are subject to taxation, including those which

happened as a result of the taxpayer not signing labour contracts with hired personnel in accordance with the law, as well as carrying out economic activities by a person without state registration. Such an inspection is carried out exclusively on the issues that became the basis for conducting such an inspection.

The right to conduct an unscheduled documentary inspection of the payer is granted only on condition that, prior to the start of the said inspection, a copy of the order to conduct an unscheduled documentary inspection was handed to them on receipt.

Documentary on-site inspection is carried out in case the head of the tax authority makes a decision to conduct it and in the presence of the above-mentioned circumstances for conducting a documentary inspection. Documentary on-site inspection is carried out on the basis of documents and data provided by the taxpayer or obtained in another way provided for by law.

Such an inspection is carried out by officials of the state tax service exclusively on the basis of the decision of the head of the DPI issued by an order, and on the condition that the taxpayer is sent by registered letter with a notice of delivery or delivery to him under receipt of a copy of the order on conducting such an inspection and a written notification of the date of commencement and place carrying out such an inspection.

Here, the presence of payers is not mandatory.

Actual verification can be carried out on the basis of the decision of the head of the tax service body, formalised by an order, a copy of which is handed to the taxpayer on receipt before the start of such verification, and in case of at least one of the following circumstances:

- when the results of inspections of other taxpayers reveal facts that indicate possible violations by the taxpayer of the legislation regarding the production and circulation of excise goods, the taxpayer's settlement operations, cash operations, the availability of patents, licences, state registration certificates and other documents, control over which is entrusted to the bodies of the state tax service, and there is a need to verify such facts;

- in case of receiving information from state bodies in accordance with the procedure established by law, which indicates possible violations of the law by the taxpayer, in particular, regarding the taxpayer's performance of settlement operations, conducting cash

operations, the availability of patents, licences, certificates of state registration and other documents, control over which entrusted to the bodies of the state tax service, production and circulation of excise goods;

- a written request from the buyer (consumer) about the taxpayer's violation of the procedure for settlement transactions, cash transactions, patenting or licensing;

- non-submission by the business entity of the mandatory reporting on the use of settlement transaction registrars, settlement books and accounting books of settlement transactions within the period established by law, their submission with zero indicators;

- obtaining information about violations of legislation in terms of production, accounting, storage and transportation of alcohol, alcoholic beverages and tobacco products as well as targeted use of alcohol by taxpayers;

- in case of detection of a violation of the legislation on issues subject to actual verification according to its definition based on the results of the preliminary inspection.

- in case of receiving information about the use of hired labour without proper registration of labour relations and payment of income by employers in the form of wages without paying taxes to the budget, as well as carrying out entrepreneurial activity by an individual without state registration.

The actual inspection, which is carried out based on the results of the preliminary inspection, can be carried out once within 12 months from the date of drawing up the act of preliminary inspection.

Before the start of the actual inspection, on issues of compliance with the procedure for carrying out settlement operations and conducting cash operations, officials of the tax authorities may conduct a control settlement operation.

During the actual inspection in terms of the employer's compliance with the legislation regarding the conclusion of an employment contract, the registration of labour relations with employees (hired persons), including those who are on probation, the availability of proper registration of labour relations is checked, issues related to keeping records of work are clarified, performed by the employee, accounting for labour costs, information on the employee's labour payment. In order to clarify the fact of the proper registration of

labour relations with an employee who performs labour activities, documents certifying a person's identity or other documents that allow them to be identified (official ID card, driver's licence, sanitary book, etc.) can be used.

The actual inspection is carried out by two or more officials of the state tax service in the presence of official representatives of the payer and/or the person who actually performs settlement operations.

During the audit, the officials carrying out such an inspection may record the timing of economic transactions. Based on the results of timekeeping, a statement is drawn up, which is signed by officials of the state tax service as well as representatives of the taxpayer and/or persons who actually carry out economic transactions.

Seizure of the originals of primary financial and economic, accounting and other documents is prohibited, except in cases provided for by the criminal procedural law.

The Code introduces a full list of financial sanctions that can be applied to taxpayers in connection with the violation of tax legislation. The following types of legal responsibility are applied for violation of laws on taxation and other legislation, the control of which is entrusted to the control bodies: financial; administrative; criminal.

10.4. Initial registration of value added tax (VAT)

Payment of value-added tax (VAT) to the budget is carried out in accordance with the Law of Ukraine 'On value-added tax' dated 04.03.1997 No. 168/97-VR. This law specifies taxpayers, objects of taxation, tax rates, the procedure for its calculation and payment, etc.

The initial accounting of VAT is carried out in tax invoices.

The main details of this document are:

- serial number of the tax invoice;
- date of issuing the tax invoice;
- the full or abbreviated name specified in the legal entity's statutory documents or the surname, patronymic of an individual registered as a value-added tax payer;
- tax number of the taxpayers (both seller and buyer);
- the location of a legal entity or the location of the tax address of an individual registered as a value added tax payer;

- description (nomenclature) of goods (work, services) and their quantity (amount, volume);
- the full or abbreviated name specified in the statutory documents;
- sales price excluding tax;
- the tax rate and the corresponding amount in numerical value;
- amount of funds to be paid, including tax in total.

A tax invoice is drawn up by a person who is registered as a taxpayer in the tax authority and who has been assigned an individual tax number of a value added tax payer. The serial number of the tax invoice corresponds to the serial number of the accounting book for the sale of goods (work, services).

The paid (charged) amount of value added tax in the tax invoice must correspond to the amount of tax liabilities for the sale of goods (work, services) of the seller in the book of sales of goods (work, services).

If a person who is required to register as a taxpayer, has not completed such registration within the terms specified by law but carries out taxable transactions for the sale of goods (work, services) with the calculation of value added tax and issuing a tax invoice without entering the tax amount into the budget, then such a tax invoice is considered fake. For issuing a fake invoice, the state tax service body imposes a fine on such a person, usually in the amount of twice the amount of the received value added tax, but not less than 1,000 tax-free minimum incomes of citizens.

The tax invoice is drawn up in two instances (the original and a copy) at the moment of the seller's tax obligations appearing, that is, on the date of any of the events that occurred earlier. At the same time, appropriate marks are made in the upper left part of the tax invoice (unnecessary points are marked with an 'X').

The original tax invoice is provided to the buyer of goods (work, services) upon their request.

The document is kept by the buyer together with settlement and payment documents for the purchase of goods (work, services) in the order and during the period specified for the storage of accounting tax documents and tax payment obligations.

The tax invoice entitles the buyer, who is registered as a taxpayer, to be included in the tax credit for the costs of paying the value added tax.

A copy of the tax invoice remains with the seller of goods (work, services) as a reportable tax document and is kept in the order and during the period provided by law for tax payment obligations.

A tax invoice is issued by a taxpayer who supplies goods (services) at the request of their recipient (customer), and is the basis for calculating a tax credit. As an exception to this rule, the basis for calculating a tax credit when delivering goods (services) in cash or with payments by payment system cards, bank or personal checks within the limits of the limit established by the National Bank of Ukraine for cash payments is a properly issued merchandise check, another payment or settlement document confirming the acceptance of payment by the supplier from the recipient of such goods (services), specifying the total amount of such payment, the amount of tax and the tax number of the supplier.

In case of refusal by the supplier of goods (services) to provide a tax invoice or if they violate the procedure for filling it out, the recipient of such goods (services) has the right to add to the tax declaration for the reporting tax period a statement with a complaint against such a supplier, which is the basis for including the amounts of this tax to the tax credit. Copies of sales receipts or other settlement documents certifying the fact of tax payment as a result of the purchase of such goods (services) are attached to the application. The receipt of such a complaint is the basis for conducting an unscheduled on-site inspection of such a supplier in order to clarify the authenticity and completeness of his accrual of obligations from this tax under such a civil-law transaction.

An invoice is not issued if the volume of one-time sale of goods (work, services) does not exceed twenty hryvnias, in the case of the sale of transport tickets and when issuing hotel bills.

At the same time, the basis for increasing the amount of the tax credit is a sales receipt, other settlement or payment document.

In case of importing goods to the customs territory of Ukraine, the document certifying the right to receive a tax credit is considered to be a cargo customs declaration issued in accordance with the requirements

of the law, which confirms the payment of value added tax, or a paid tax bill.

All copies of the tax invoice are signed by a person authorised by the taxpayer to sell goods (work, services) and sealed with the seal of such taxpayer (the seller). The tax invoice is not signed by the buyer of goods (work, services) and is not sealed with their seal.

The tax invoice is the basis for filling in the registers of the analytical accounting of calculations on value added tax.

10.5. Types of transactions of taxpayers that are subject to taxation

Value added tax is an indirect tax. It has a broad tax base, which includes not only goods, but also work and services. Universal rates facilitate both tax assessment and control over the correctness and timeliness of payment.

The disadvantage of VAT is its significant impact on the general level of prices in relation to low-income sections of the population, as well as diversion from the circulation of monetary funds.

VAT payers are legal entities and individuals who are obliged to withhold the tax paid by the buyer and submit it into the budget, or individuals who import goods into the customs territory of Ukraine or receive work (services) from a non-resident for their use or consumption in the customs territory of Ukraine.

A taxpayer is any person who:

- a) carries out or plans to carry out economic activity and is registered as a payer of this tax by their own voluntary decision;
- b) is subject to mandatory registration as a payer of this tax (if the total amount from transactions for the supply of goods (services) during the last twelve calendar months collectively exceeds 300,000; a person who supplies goods (services) to the customs territory of Ukraine using a global or local computer networks, while a non-resident person can carry out such activities only through their permanent representative office registered on the territory of Ukraine; a person carrying out operations for the sale of confiscated property;
- c) imports goods (related services) in amounts subject to this tax in accordance with the provisions of this entry.

The object of taxation are transactions of taxpayers with:

- supplies of goods and services, the place of delivery of which is in the customs territory of Ukraine;
- importing goods (related services) under the customs mode of import or re-import.
- delivery (export, forwarding) of goods (related services) under the customs mode of export or re-export (hereinafter referred to as export).

The following transactions are not considered the object of taxation:

- issuing, placement in any form of management and sale (redemption, ransom) for the funds of securities released into circulation (issued) by business entities, the National Bank of Ukraine, the Ministry of Finance of Ukraine, local self-government bodies; exchange of the specified securities and corporate rights, expressed in forms other than securities, for other securities;
- settlement and clearing, registrar and depository activities on the stock market, as well as asset management activities (including pension assets, banking management funds).
- transfer of property to storage (responsible storage), as well as to leasing (rent), except transfer to financial leasing;
- provision of insurance, coinsurance or reinsurance services by persons who have a licence to carry out insurance activities;
- circulation of currency values (including national and foreign currency), bank metals, banknotes and coins of the National Bank of Ukraine, with the exception of those used for numismatic purposes, the basis of which is the sales value; issue, circulation and redemption of tickets of state lotteries, introduced under the licence of the Ministry of Finance of Ukraine; payment of monetary winnings, monetary prizes and monetary rewards; acceptance of bets, including by exchanging funds for tokens or other hryvnia substitutes, intended for use in slot machines and other gaming equipment, delivery of unredacted postage stamps of Ukraine, envelopes or postcards with unredacted postage stamps of Ukraine, except for collectible stamps, envelopes or postcards for philatelic needs, the basis of taxation of which is the selling price;
- provision of services for collection, settlement and cash service, attraction, placement and return of funds under loan, deposit, deposit

contracts, management of funds and securities (corporate rights and derivatives), assignment, provision, management and assignment of financial loans, credit guarantees and bank guarantees by the person who provided such loans, guarantees or sureties;

- paying cost of public paid services, which are provided to individuals or legal entities by bodies of executive power and local community government and the obligation of a receipt (supplies) which is established by law, including fees for registration, obtaining a licence (permit), certificates in the form of fees, state duties, etc.;

- cash payments of salaries, as well as pensions, scholarships, subsidies, grant-in-aids at the expense of budgets or the Pension Fund of Ukraine or mandatory social insurance funds; payment of dividends, royalties; provision of commission (brokerage, dealer) services for trade and/or securities management.

The tax base for the supply of goods (services) is determined at their contractual (contract) value, based on free prices, but not lower than normal prices, taking into account excise duty, import duty, other national taxes and fees (mandatory payments).

If the normal price for goods (services) exceeds the contractual price for such goods (services) by more than 20 percent, the tax base for the supply of such goods (services) is determined at normal prices.

The value of the container (tare), which according to the terms of the contract (agreement) is defined as returnable (pledged), is not included in the tax base. In case it is not returned to the sender within a period of no more than twelve calendar months, from the moment of receiving the return package, the value of such is included in the recipient's tax base.

In cases where a taxpayer carries out business activities for the supply of used goods (commission trade) purchased from persons not registered as taxpayers, the basis of taxation is the commission fee of such a taxpayer.

When providing services for transit transportation (delivery) of goods (cargo, passengers) through the customs territory of Ukraine, the tax base is calculated based on the cost of such transit transportation (delivery) services provided in the customs territory of Ukraine (taking into account the distance from the point of the first crossing of the state border of Ukraine to point of the last crossing of the state border of Ukraine).

The following transactions are exempt from VAT:

- deliveries of domestic baby food products by dairy kitchens and specialised shops and stalls that perform the functions of distribution points;
- deliveries (subscriptions) of periodicals of printed mass media and books, except for publications of an erotic nature, student notebooks, textbooks and teaching aids of Ukrainian production, Ukrainian-foreign or foreign-Ukrainian language dictionaries;
- provision of services for upbringing and education of children by children's music and art schools, art schools, culture centres; services for preschool education, primary, secondary, vocational and higher education;
- supplies of special purpose goods for the disabled, including passenger cars for the disabled, with their payment at the expense of state or local budgets;
- provision of pension payment and delivery services;
- provision of services for registration of acts of civil status by state bodies;
- deliveries of medical products and healthcare products registered and approved for use in Ukraine;
- provision of health care services;
- delivery of vouchers for sanatorium-resort treatment, rehabilitation and recreation on the territory of Ukraine for individuals under the age of 18;
- delivery of services in the manner and within the limits established by the Cabinet of Ministers of Ukraine with:
 - a) maintenance of children in preschool institutions, boarding schools, distribution rooms of institutions of the Ministry of Internal Affairs of Ukraine;
 - b) maintenance of persons in homes for the elderly and disabled;
 - c) food and accommodation for homeless persons in places specially designated for this purpose;
 - d) food for children in schools, vocational schools and citizens in health care institutions;
 - e) food, provision of tangible property, utility and other services provided to persons held in penal institutions and remand detention centres;

- provision of passenger transportation services (except for taxis) within the locality, fares for which are regulated by the local community government body in accordance with its competence, defined by law.

- supplies of religious services and supplies of religious items (except excise goods) by religious organisations;

- delivery of burial services;

- transfer of confiscated property, finds, treasures or property recognized as ownerless to the state;

- delivery (sale, transfer) of land plots, land shares, except for those located under real estate objects and included in their value;

- free transfer of rolling stock by one railway or general-use railway transport enterprise to another state-owned railways or general-use railway transport enterprises in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

- free privatisation of housing stock;

- provision of housing (housing stock objects), except for their first provision;

- submission of charitable assistance;

- paying the cost of fundamental research, research and development works by a person who directly receives such funds from the state treasury account;

- operations on the supply of cultural values by non-payers of value-added tax.

Taxable objects are taxed at a rate of 20 percent.

The tax is 20% of the tax base determined by Article 4 of this Law and is added to the price of goods (work, services). When exporting goods and related services, the tax rate is 0 % to the tax base.

The object of taxation is value added. The added value is a part of the total value of the product or service, this is the part of it that is created precisely at this stage of production. Taxation of added value creates conditions for the uniform inclusion of tax in the prices of goods and services at all stages of their production and sale.

VAT is 20% of the tax base and is added to the price of goods (work, services). There is also a zero rate for some types of goods.

The amount of VAT that must be transferred to the budget is determined as the difference between the total amount of tax liabilities arising in connection with the sale of goods during the

reporting period and the amount of the tax credit of the reporting period.

10.6. The idea of income tax, its elements

Resident taxpayers are:

- economic entities (legal entities) that conduct economic activities both on the territory of Ukraine and outside its borders;
- the railway administration, which receives profit from the main activity of railway transport;
- railway transport enterprises and their structural subdivisions that receive profit from non-core activities of railway transport;
- non-profit institutions and organisations in case of receiving profits from non-core activities and/or incomes subject to taxation in accordance with this section;
- separate units of taxpayers, with the exception of representative offices.

For the purposes of this section, a tax payer's representative office is a separate subdivision of a legal entity situated outside its location, which represents and protects the interests of the legal entity, is financed by such a legal entity, and receives no income other than passive income.

Non-resident taxpayers are:

- legal entities created in any organisational and legal form and receiving income with a source of origin from Ukraine, with the exception of institutions and organisations that have diplomatic privileges or immunity in accordance with international treaties of Ukraine;
- permanent representative offices of non-residents who receive income from Ukraine or perform agency (representative) and other functions in relation to such non-residents or their founders.

The object of taxation is: income with a source of origin from Ukraine and beyond, which is determined by reducing the amount of income of the reporting period by the cost of goods sold, work performed, services provided and the amount of other expenses of the reporting tax period.

Income is determined on the basis of primary documents confirming receipt by the payer of income tax, the obligation to

maintain and store which is stipulated by the accounting rules. Amounts reflected in the taxpayer's income cannot be re-included in their income.

Income from operating activities is recognized in the amount of the contractual (agreed) value, but not less than the amount of compensation received in any form, i.e. when reducing liabilities, and includes: income from the sale of goods, performed work, services provided, with commission fees among other things (attorney, agent, etc.); the specifics of determining income from the sale of goods, work performed, services provided for certain categories of taxpayers or income from certain operations are established by the provisions of this section.

Other types of income include:

- income in the form of dividends received from non-residents, interest, royalties, from ownership of debt claims;
- income from rental/leasing operations;
- amounts of fines and/or fines or penalties actually received by the parties to the contract or relevant state bodies, courts;
- the value of goods, work, and services received free of charge by the taxpayer in the reporting period, which is determined at a level not lower than the normal price, the amount of non-refundable financial assistance received by the taxpayer in the reporting tax period, bad debts, except for cases when transactions for providing/receiving non-refundable financial assistance is conducted between the taxpayer and their separate divisions that do not have the status of a legal entity;
- amounts of refundable financial assistance received by the taxpayer in the reporting tax period, which remain unreturned at the end of such reporting period, from persons who are not payers of this tax (including non-residents) or persons who have benefits from this tax, including the right to apply tax rates lower than 25%.
- amounts of grants, subsidies, capital investments from the mandatory state social insurance funds or budgets received by the taxpayer;
- income not taken into account when calculating the income of the periods preceding the reporting period and revealed in the reporting tax period;
- income from the sale of fixed material assets, property complexes, working assets;

- other income of the taxpayer for the reporting tax period.

To determine the object of taxation, the following incomes are not taken into account:

- the amount of advance payment and advances, received at the expense of payment for goods, performed work, rendered services;

- amounts of value-added tax received/calculated by the payer of value-added tax, calculated on the value of the sale of goods, work performed, services rendered, except for cases when the seller's enterprise is not a payer of value-added tax

The costs taken into account when calculating the object of taxation consist of the costs of operating activities and other costs determined in accordance with the points mentioned.

Operating costs include:

- cost of goods sold, work performed, services provided;

- expenses of banking institutions, which include:

a) interest expenses on credit and deposit transactions, including on corresponding accounts and demand funds, securities of own circulation;

b) commission costs, including for credit and deposit operations, settlement and cash service, collection and transportation of valuables, operations with securities, operations on the foreign exchange market, operations on trust management;

c) negative result (loss) from operations on the purchase/sale of foreign currency and bank metals;

d) the negative value of exchange rate differences from the revaluation of assets and liabilities in connection with a change in the official rate of the national currency to a foreign currency;

e) amounts of insurance reserves;

f) sums of funds (fees) deposited in the Deposit Guarantee Fund of natural persons;

g) expenses for the acquisition of the right to demand the fulfilment of obligations in monetary form for delivered goods or rendered services (factoring);

h) expenses related to the sale of pledged property;

i) other costs directly related to the implementation of banking operations and the provision of banking services;

j) other costs provided for by this section.

Expenses, which are taken into account for determining the object of taxation, are recognized on the basis of primary documents confirming the taxpayer's implementation of expenses, the obligation to keep and store which is provided for by the accounting rules, and other documents established by Section II of this Tax Code.

If the taxpayer manufactures goods, performs work, provides services with a long-term (more than one year) technological cycle of production, provided that the contracts was signed for the production of such goods, performance of work, and provision of services do not provide for their phased delivery, to the expenses of the reporting tax period includes expenses related to the production of such goods, performance of work, provision of services in this period.

To determine the object of taxation, the taxpayer has the right to take into account expenses confirmed by documents drawn up by non-residents in accordance with the rules of other countries.

For these purposes, the amounts reflected in the taxpayer's expenses, included in the depreciation of fixed assets, are not subject to re-inclusion in the taxpayer's expenses.

10.7. Procedure for calculating income tax

The tax payable to the budget by taxpayers engaged in insurance activities is determined in accordance with the procedure provided by this Code. The responsibility for the completeness of withholding and the timeliness of the transfer to the tax budget rests with taxpayers who make the appropriate payments.

Tax (reporting) periods for corporate income tax, except for the cases provided for in this entry, are calendar-based: quarter, half year, three quarters, year. At the same time, the tax return is calculated using the cumulative total. The tax (reporting) period begins on the first calendar day of the tax (reporting) period and ends on the last calendar day of the tax (reporting) period, except for producers of agricultural products, who can choose an annual tax (reporting) period starting on July 1 of the current reporting year and ends on June 30 of the following reporting year.

If the taxpayer is liquidated (including before the end of the first tax (reporting) period), the last tax (reporting) period is considered to be the period on which the date of liquidation falls.

The annual tax (reporting) period is established for the following taxpayers:

a) taxpayers who were registered during the reporting (tax) year (newly created), paying income tax on the basis of the annual tax declaration for the period of activity in the reporting (tax) year;

b) producers of agricultural products;

c) taxpayers whose annual income from any activity (excluding indirect taxes), determined according to the indicators of the Report on financial results (Report on total income), for the previous annual reporting (tax) period, does not exceed 20 million UAH. At the same time, the annual income from any activity (excluding indirect taxes), determined according to the indicators of the Statement of Financial Results (Statement of Total Income), includes income (revenue) from the sale of products (goods, work, services), other operating income, financial income and other types of income.

If the income taxpayer did not receive a profit in the reporting period, or the amount of income tax is less than the amount of tax on real property, other than a land plot, the balance of the amount of such tax, not included in the reduction of income tax of the current period, is not transferred to the reduction of tax on the profit of the following tax (reporting) periods.

10.2. Questions for consolidation of the material and individual studies

1. What do you understand by tax and fee (mandatory payment) to budgets and state trust funds?

2. What are state trust funds?

3. Reveal the economic idea of taxes.

4. Who or what is subject to taxation?

5. Who or what is object to taxation?

6. Explain the idea of the sources of tax payments.

7. What is a quota?

8. What is the rate?

9. What are the limits of the marginal value of the optimal tax rate?

10. Explain the concept of direct taxes.

11. Explain the concept of indirect taxes.

12. What is universal excise duty?

13. What is a specific excise tax?
14. Explain the idea and concept of fiscal monopoly.
15. According to the Code, what do national taxes and fees include?
16. Which taxes are local?
17. What is cameral inspection and where is it used?
18. What is considered a background check?
19. What is a fact check?
20. Under what circumstances can an unscheduled on-site inspection be carried out?
21. In which documents is the initial accounting of VAT carried out?
22. Name the types of transactions of taxpayers that are subject to taxation.
23. Who can be a taxpayer?
24. What transactions can be and are exempted from VAT?
25. Explain the nature of the objects of taxation, which are taxed at the rate of 20%.
26. What is the economic idea of income tax?
27. List the elements of income tax.
28. What is the procedure for calculating income tax?
29. What will be the taxation procedure if the income taxpayer did not receive a profit in the reporting period?
30. What is a tax period? List them.

10.3. Self-assessment test tasks for topic 10

1. Taxes perform the following main functions:

- a) Fiscal;
- b) Distributing;
- c) Prohibiting;
- d) Stimulating.

2. The fiscal function of taxes is that...

- a) they act as a tool for the formation of the revenue part of the budget. This function is considered the main one;
- b) with the help of taxation, financial funds are redistributed between different groups of taxpayers, different branches of the national economic complex;

- c) with the help of this function, social programmes are carried out, and those unprofitable industries are financed, the existence of which is important for the national economy;
- d) provides for the introduction of a flexible system of tax benefits and a special procedure for taxation of certain industries and certain economic transactions.

3. The distribution function of taxes is that...

- a) they act as a tool for the formation of the revenue part of the budget. This function is considered the main one;
- b) with the help of taxation, financial funds are redistributed between different groups of taxpayers, different branches of the national economic complex;
- c) with the help of this function, social programmes are carried out, and those unprofitable industries are financed, the existence of which is important for the national economy;
- d) provides for the introduction of a flexible system of tax benefits and a special procedure for taxation of certain industries and certain economic transactions.

4. The stimulating function of taxes is that...

- a) they act as a tool for the formation of the revenue part of the budget. This function is considered the main one;
- b) with the help of taxation, financial funds are redistributed between different groups of taxpayers, different branches of the national economic complex;
- c) with the help of this function, social programmes are carried out, and those unprofitable industries are financed, the existence of which is important for the national economy;
- d) provides for the introduction of a flexible system of tax benefits and a special procedure for taxation of certain industries and certain economic transactions.

5. Individuals, enterprises that have a bank account, maintain an independent balance sheet and independently dispose of their property and products, as well as separate divisions of enterprises that are not legal entities, but in accordance with current legislation are required to have a separate balance sheet and a personal bank account, are defined as

- a) legal entities;
- b) individuals-entrepreneurs ;
- c) options a) and b) are correct;
- d) there is no correct answer.

6. Persons, who in turn are divided into citizens-entrepreneurs (with and without the use of hired labour) and actual individuals, i.e. citizens who do not engage in entrepreneurial activity, are

- a) legal entities;
- b) individuals-entrepreneurs ;
- c) options a) and b) are correct;
- d) there is no correct answer.

7. Sources of tax payment are

- a) income of the payer from which they pay taxes;
- b) part of the tax in the payer's income;
- c) amount of tax per unit of taxation;
- d) there is no correct answer.

8. Quota is

- a) income of the payer from which they pay taxes;
- b) part of the tax in the payer's income;
- c) amount of tax per unit of taxation;
- d) there is no correct answer.

9. The rate is

- a) income of the payer from which they pay taxes;
- b) part of the tax in the payer's income;
- c) amount of tax per unit of taxation;
- d) there is no correct answer.

10. The marginal value of the optimal tax rate corresponds to

- a) 50%;
- b) 60%;
- c) 20-25%;
- d) 30...35%.

11. Indirect tax, which is established as a surcharge to the general turnover of goods (work, services) at one or more rates, and can take the form of sales tax, turnover tax or value added tax is

- a) universal excise tax;
- b) specific excise duty;
- c) fiscal monopoly;
- d) import duty.

12. An indirect tax established at separate rates for certain types of goods is

- a) universal excise tax;
- b) specific excise tax;
- c) fiscal monopoly;
- d) import duty.

13. Tax, which is established when goods are moved across the customs border of the state, is

- a) universal excise tax;
- b) specific excise tax;
- c) fiscal monopoly;
- d) import duty.

14. The profit of the state from the sale of goods monopolised by the state is called

- a) universal excise duty;
- b) specific excise tax;
- c) fiscal monopoly
- d) import duty.

15. According to the Code, national taxes and fees include:

- a) corporate income tax; income tax;
- b) rent for oil, natural gas and gas condensate produced in Ukraine; subsoil use fee; land fee;
- c) tax on immovable property, other than a land plot, a single tax;
- d) fee for vehicle parking spaces; tourist tax.

16. According to the Code, national taxes and fees include:

- a) fee for using the radio frequency resource of Ukraine; fee for special use of water; fee for special use of forest resources;

- b) collection in the form of a target surcharge to the current tariff for electricity and thermal energy, except for electricity produced by qualified cogeneration plants;
- c) tax on immovable property, other than a land plot, a single tax;
- d) fee for vehicle parking spaces; tourist tax.

17. According to the Code, local taxes include:

- a) corporate income tax; income tax;
- b) collection in the form of a target surcharge to the current tariff for electricity and thermal energy, except for electricity produced by qualified cogeneration plants;
- c) tax on immovable property, other than a land plot, a single tax;
- d) fee for vehicle parking spaces; tourist tax.

18. The inspection, which is carried out in the premises of the state tax service body exclusively on the basis of the data specified in the tax declarations (calculations) of the taxpayer, is called

- a) documentary;
- b) cameral;
- c) factual;
- d) unpredictable.

19. An inspection, the subject of which is the timeliness, reliability, completeness of the calculation and payment of all taxes and fees provided for by this Code, is called

- a) documentary;
- b) cameral;
- c) factual;
- d) unpredictable.

20. An inspection carried out at the place of the actual proceedings by the taxpayer of the activity, the location of economic or other objects of ownership of such a taxpayer, is called

- a) documentary;
- b) cameral;
- c) factual;
- d) unpredictable.

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Yaroslava Levchenko

**Doctor of Economics, Professor,
Faculty of Education of Foreign Citizens, Kharkiv
National Automobile and Highway University,
Kharkiv, Ukraine
ORCID:/ 0000-0002-4979-1101**



Igor Britchenko

**Doctor of Economics, Professor, Department of
Economics and Security in Transport, University of
Security Management in Košice, Slovakia,
<https://sites.google.com/site/igobrit>
ORCID:/ 0000-0002-9196-8740**

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Natalia Opryshko

**Doctor of Philosophy, Associate Professor,
Faculty of Education of Foreign Citizens, Kharkiv
National Automobile and Highway University,
Kharkiv, Ukraine
ORCID:/ 0000-0003-1964-5821**



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