

ACCOUNTING AND DOCUMENT FLOW OF INTERNATIONAL TRANSPORT

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Modern realities demand new business conditions, and, accordingly, the requirements for documents and accounting in transport. Having considered in more detail the work of transport, we will determine the necessary changes and innovations in accounting and document flow. More advanced equipment allows you to remotely perform accounting, optimization and redistribution of orders on international transport.

Transportation has existed since the beginning of humanity. With the development of economic relations, the first international transportation appeared. A revolutionary leap in the history of transportation was the invention of the wheel and the use of tamed animals – horses, oxen, dogs – as living pulling power.

The next steps in progress were the creation of mechanical vehicles powered by external and internal combustion engines and electric traction: steam locomotives and steamships, diesel locomotives and motor ships, automobiles.

The modern transport market offers ample opportunities for organizing domestic and international transport.

International transportation is carried out under the conditions of international conventions, as well as the national legislation of the countries along which the routes of such transportation run. At the same time, in most cases, several types of transport are consistently used, represented by the subjects of the transport market, often have a different organizational and legal form.

Therefore, the rational organization of international transport has a complex multidimensional task of organizing tech-

nical, technological and legal interaction, ensures the integrated use of modes of transport. Such an organization is, in principle, impossible without representing in the form of a complex system a set of subjects of the international transport market involved in solving specific transport problems, united by a common goal – the delivery of cargo and passengers on time with a given level of quality at minimal cost.

Transport satisfies one of the most important human and economic needs, the need to move. However, practically no mode of transport (except, perhaps, automobile, and even then, not always) can independently provide a full cycle of movement according to the «door-to-door» scheme. Such movement is possible only with a clear interaction of the individual parts of the transport complex.

The specificity of transport in the world lies in the fact that due to the prevailing geopolitical conditions in many regions, one type of transport is monopoly, while other types of transport complement it, mainly at the final and initial points of movement of goods and people. This is especially true in the western part of Europe. This is a normal natural monopoly.

The most effective use of modes of transport in this case is their rational interaction, confirms world experience.

In the developed countries of the world, they believe that the main thing is not competition, but the organization of intermodal transport. And the variety of forms of ownership of transport resources are not an obstacle to such interaction. The best confirmation of this is the creation of transport infrastructures.

Which, in turn, can be considered as transport systems that include certain elements, depending on the organization of the corresponding transport structure.

An integral part of international transport are transport systems divided into:

– the transport system is a complex of technical means, personnel, transport management systems on the lines of communication, a set of goods, passengers and vehicles circulating through them to meet the needs of the economy and the population in transportation in a single technological and commercial legal space;

– the International Transport System (MTS) inherits all the characteristic features of transport systems, but has the following feature.

A transport system can be called international if the transportations carried out in this system extend beyond the borders of one country.

It is advisable to reflect this in the definition of the transport system as follows: international transport systems are a complex of technical means, personnel, transport management systems on the routes of communication between two or more countries, a set of goods, passengers and vehicles circulating through them to meet the needs of the economy and the population in transportation in a single technological and commercial legal space.

According to the scale, international transport systems can be:

- space;
- planetary (Global);
- intercontinental and continental.

By type of transport, they can be of the same type (sea, river, road, rail, air) or mixed.

In MTS, the organization of a single technological and commercial legal space is of great importance, since the technical features of the infrastructure, vehicles and legislation of different countries have some differences.

The organization of a single commercial and legal space provides for the interaction of countries through international organizations in the creation of international legal and com-

mercial foundations for the formation of a single transport space and the harmonization of national legislation in the field of commercial and legal relations in transport in bilateral and multilateral relations between countries.

Basically, this activity is aimed at creating an international commercial and legal framework for:

- functioning of cross-border transport infrastructure;
- relationships between subjects of the international transport market;
- organization of cross-border transportation.

In most cases (with the exception of bilateral and multilateral agreements), this activity takes place under the auspices of the UN and its divisions.

As a result, we can say that international transportation occupies an important place in the present, there are certainly many issues that need to be improved, in the future the relevance will only grow. This is due to the growth in the production of various types of products, more and more countries are opening borders for exports and imports, and the need for resources is increasing.

Therefore, the relevance of transportation from year to year will gain new momentum, and the countries that will develop this structure will have an increasing economic effect every year.

The main task for the development of the country in this direction should be:

- development of transport networks;
- an increase in the number of transport corridors;
- improvement of communication lines;
- reduction of downtime at customs;
- control at the state level;
- government support for innovations in transport itself and transport infrastructure.