

ASPECTS OF DEVELOPMENT AND ACCOUNTING FOR THE OPERATION OF INTERNATIONAL TRANSPORT CORRIDORS

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Modern legislation, taxation is adjusted to new technological possibilities, new modes of transport and changes in transport infrastructure. A natural process, in this case, is a change in the parameters of accounting and analysis of the activities of economic entities of the international transport infrastructure.

In Europe, the most significant organizations in this area are the United Nations Economic Commission for Europe (UNECE) and the European Conference of Ministers of Transport (ECMT).

An example of international activity to create an international commercial and legal basis for the functioning of cross-border transport infrastructure can be documents of joint decisions of the UNECE and ECMT adopted at the 9th Crete Conference on the formation of European international transport corridors, as well as documents in their development. The International Transport Corridor (ITC) is a high-tech transport system that concentrates on general areas of public transport (rail, road, sea, pipeline) and telecommunications.

ITC functions most effectively under conditions of preferential treatment, including a single customs or economic space. The concentration of material, financial and information flows in combination with the high quality of forwarding services ensure the acceleration of capital turnover and the synchronization of the passage of goods and payment and other documents.

The most widely developed European transport corridors. Another example of organizing a single technological and commercial legal space is the organization of the International Motorways of the Seas. This is a transport project of the Euro-

pean Union for the development of maritime transport, envisages a combination of roads and ferry crossings. Enhances communications between Scandinavia, the Baltics, Ireland, Great Britain, the Iberian Peninsula, Italy, Malta and Cyprus with the main part of continental Europe. Cargoes are sent bypassing the main part of continental Europe, where, for example, in Germany there are restrictions on the transit of heavy vehicles.

The implementation of the project allows to reduce the load on highways, the number of traffic jams, improve the ecological state of the natural environment, and in many cases increase the efficiency of transportation. There are four potential sea areas (Baltic, North, Mediterranean and Irish Seas).

In the direction of the relationship between the subjects of the international transport market and the organization of cross-border transportation, the activities of the UN specialized agencies are of great importance: the International Maritime Organization (IMO) The International Civil Aviation Organization (ICAO), as well as other international organizations of the Inland Transport Committee of the UNECE, the United Nations Conference on Trade and Development (UNCTAD), the International Federation of Freight Forwarders Associations (FIATA). Unified commercial and legal approaches based on international conventions and agreements make it possible to find a balanced combination of various ITC in the interests of all participants in the transport market. The unity of such approaches is ensured by the legal regulation of international transport.

A number of international organizations operate in international transport systems.

International organizations fall into two categories: inter-governmental organizations (IGOs) and international non-governmental organizations (INGOs), which can act as associations, federations, unions or other associations representing business, industry, professional and other interests.

National government and commercial transport organizations are actively involved in international transport systems. This participation consists in the entry of these organizations into government delegations or international associations, unions and federations. Intergovernmental Organizations (IGOs) – eng. international intergovernmental organizations – as defined in the resolution of the UN Economic and Social Council of February 1950 «these are organizations created by agreement between states, of which the states themselves are members». The signs of an international intergovernmental organization are the international legal basis of activity (charter or international treaty), special standing governing bodies, personnel, availability of financial resources, the existence of state obligations to implement decisions. Such organizations have the status of a subject of international law, allowing them to independently conclude transactions, acquire property, act as parties to transactions, including international treaties. International intergovernmental organizations are usually classified on the basis of two criteria, one according to the territorial principle, the other according to the field of activity.

On a territorial basis, they differ into:

- regional, for example, the European Union;
- interregional, for example, the Union of Independent States;
- subregional, for example, Benelux.

According to the second criterion, there are a number of areas, within the framework of this manual are of interest: organizations whose sphere of interest covers trade, for example, the World Trade Organization (WTO) organizations operating in certain sectors of the world economy, for example, the International Atomic Energy Agency (IAEA) universal organizations, for example, the United Nations, (UN). This classification, one of the available, is undoubtedly conditional. International non-governmental organizations – (eng. Non-governmental organizations) – a type of international organizations, in the for-

mation of which there is no official participation of states (governments). Consequently, for the implementation of international transport separately, the country is trying to create the necessary conditions to ensure a continuous traffic flow through its territory. Also, international associations are being created for international commercial and legal support.

Road transport plays an important role in international transport systems. Among other modes of transport, road transport is largely distinguished by a longer length of roads. When delivering goods «from door to door», road transport can participate as the only mode of transport, but it can also be involved in combined (multimodal) transportation.

Motor vehicle insurance is carried out by concluding an agreement with a domestic insurance organization licensed to insure motor vehicles, on the terms of the relevant Rules, developed and applied by the insurer itself.

The present sets new tasks for companies engaged in international transportation, which are formed under the auspices of rapid technological and technical development, new environmental standards. Addressing these issues is a priority in the strategic planning of the activities of international transport institutions.

НОРМАТИВНО-ПРАВОВА БАЗА ОБЛІКУ ВИРОБНИЧИХ ЗАПАСІВ

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Нормативне регулювання будь-якого об'єкту бухгалтерського обліку є принциповим питанням для досягнення достовірності облікових даних та задоволення інформаційних потреб користувачів.