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FEATURES OF STUDYING

THE ACCOUNTING OF CUSTOMS PAYMENTS AND REPORTING IN THE CONDITIONS OF THE RUSSIAN-UKRAINIAN WAR

***Анотація.** Розкрито особливості вивчення обліку митних розрахунків і звітності в умовах російсько-української війни. Відображено особливості робочої навчальної програми з обліку митних розрахунків і звітності в Національному авіаційному університеті з урахуванням її удосконалення. Акцентовано увагу на проблемних питаннях дисципліни «Облік, контроль і аналіз митних розрахунків» в умовах режиму воєнного стану в Україні.*

***Ключові слова:** облік, контроль, аналіз, митні розрахунки, воєнний стан.*

***Annotation.** The peculiarities of the study of accounting for customs payments and reporting in the conditions of the russian-ukrainian war are revealed. The peculiarities of the working training program on accounting for customs payments and reporting at the National Aviation University are reflected, taking into account its improvement. The problematic issues of the discipline «Accounting, control and analysis of customs payments» in the conditions of the martial law regime in Ukraine are emphasized.*

***Key words:** accounting, control, analysis, customs payments, martial law.*

Introduction. Foreign economic activity could be viewed as the process of the

foreign economic relations implementation. The main forms of foreign economic relations include trade, joint venture, services, and cooperation, while trade is the most common type of foreign economic activity. International trade is the exchange of goods and services between entities located in different countries.

On February 24, 2022, the Russian Federation had launched a full-scale invasion to Ukraine. The Russian-Ukrainian war began. Many foreign countries stood up to support Ukraine by providing with military, financial, material, and humanitarian assistance. Foreign economic relations did expand and strengthen. During the war, the government had to respond to all the challenges in the field of international relations and international trade. Correspondingly, all the academic disciplines related to international relations, international politics, international economic relations, and international trade had to meet the tough challenges. This also regards to foreign economic activity accounting, customs accounting and reporting. Therefore, the chosen research topic is extremely relevant.

The aim of the article is disclosing the peculiarities and making proposals for improving the study of customs accounting and reporting in the context of the Russian-Ukrainian war.

Research results. At the National Aviation University, students majoring in specialty 071 «Accounting and Taxation» (mastering educational and professional program «Accounting and Audit» which belong to the field of knowledge 07 «Management and Administration») do have two classes related to foreign economic activity:

- «Accounting and Taxation of Foreign Economic Activity»;
- «Accounting and Reporting of Customs Payments» («Accounting of Customs Payments and Reporting»).

Let's focus on the second discipline. In 2022 the discipline «Accounting and Reporting of Customs Payments» («Accounting of Customs Payments and Reporting») was taught according to the Working Program of the discipline «Accounting and Reporting of Customs Payments» («Accounting of Customs Payments and Reporting»), developed on the basis of the educational and

professional program «Accounting and Audit», and working curricula № NB-6-071/21, № RB-6-071/22 and № NB-6-071z/21, № RB-6-071z/22 for the training of higher education applicants for the bachelor's degree in the specialty 071 «Accounting and Taxation» and relevant regulations [1]. Accordingly, a syllabus of the discipline «Accounting and Reporting of Customs Payments» was developed [2].

Content of the Working Program of the discipline «Accounting and Reporting of Customs Payments» («Accounting of Customs Payments and Reporting»):

Introduction.

1. Explanatory note.

- 1.1. Role, purpose, and objectives of the discipline.
- 1.2. Learning outcomes.
- 1.3. Competencies to be acquired.
- 1.4. Interdisciplinary connections.

2. Program of the discipline.

- 2.1. Content of the discipline.
- 2.2. Modular structuring and integrated requirements for each module.
- 2.3 Thematic plan.
- 2.4. Control tasks/homework for part-time students.
- 2.5. List of questions for preparing to the final test.

3. Teaching materials for the discipline.

- 3.1. Teaching methods.
- 3.2. Recommended literature (basic and auxiliary).
- 3.3 Information resources on the Internet.

4. Rating system for assessing the knowledge and skills acquired by the student.

The academic discipline «Accounting and Reporting of Customs Payments» («Accounting of Customs Payments and Reporting») is a component of the elective disciplines' block for bachelor's degree in the field of knowledge 07 «Management and Administration», specialty 071 «Accounting and Taxation». It is taught to the 2nd year students.

Let us consider the content of the discipline. The educational material of the discipline is structured on a modular basis and consists of one educational module «Accounting and Reporting of Customs Payments» («Accounting of Customs Payments and Reporting»), which is a logically complete, independent, integral part of the discipline, the mastering of which involves conducting a modular control work and analyzing the results of its fulfillment.

Integrated requirements of module 1:

to know:

- theoretical foundation of the foreign economic activity accounting;
- general principles of customs procedures;
- principles of the foreign economic activity accounting and financial reporting;
- accounting documentation and registers for customs operations accounting;
- reporting forms on customs payments and customs activities;

to be able to:

- master the organization of the foreign economic activity accounting process and customs payments;
- apply the principles of the foreign economic activity accounting and customs payments;
- work with primary documentation and accounting registers of the currency, financial, export and import transactions;
- reflect customs procedures and customs payments in accounting accounts.

First, attention should be drawn to the discipline title. Since reporting is an element of the accounting, it is inappropriate to include «and reporting» to the title. In addition, there is neither such a notion nor such a process as «accounting of reporting». So, it is recommendable to change the title to the following: «Accounting, Control and Analysis of Customs Payments». Control of customs payments constitutes a separate topic of the discipline's content, and this issue is of extreme importance. The analysis of customs payments is quite specific and is practically not considered in disciplines devoted to the economic and financial analysis. However, to our opinion it naturally belongs to the scope of this discipline.

Therefore, the following *should be added to the integrated requirements*:

to know – theory of economic and financial analysis of a business entity;

to be able to – to control the customs payments; to master the organization and methods of analyzing the subject of foreign economic activity and customs payments.

The following topics of the discipline «Accounting, Control and Analysis of Customs Payments» are recommended:

Topic 1. Theoretical foundation of the foreign economic activity and its taxation.

Topic 2. The system of customs payments and its legal regulation.

Topic 3. Customs clearance of foreign economic operations.

Topic 5. Accounting of customs payments for export and import operations.

Topic 6. The concept of import and export duties, the principles of their reflection in the accounting.

Topic 7. Customs payments control

Topic 8. Business entities' liability for the accounting rules violation of customs payments and the implementation procedures of the latter.

Topic 9. Financial statements of a foreign economic entity. Tax and statistical reporting on export-import operations and customs payments.

Topic 10. Analysis of foreign economic activity and customs payments.

It should be noted that these very topics are included into the current Working Program of the discipline «Accounting and Reporting of Customs Payments». Since the curriculum was completed earlier, but the working program had to be developed later, despite the improper name of the discipline approved, the topics have already been developed to eliminate the identified deficiency regarding “accounting for reporting” issue. Thus, topic 10 «Analysis of foreign economic activity and customs payments» had been introduced.

It should be noted that this discipline is taught to the 2nd year students who have not yet studied economical and financial analysis.

Therefore, *the following questions were proposed to cover the topic 10 «Analysis of foreign economic activity and customs payments»:*

10.1. Content, Objectives, and Methods of Economic Analysis in the Field of Foreign Economic Relations.

10.2. Organization and Methodology for Analyzing the Customs Settlements and Payments.

10.3. Analysis and Evaluation of the Export Operations Efficiency. Analysis and Evaluation of the Import Operations Efficiency.

10.4. Analysis of the Financial Condition and Financial Results of a Foreign Economic Activity Entity.

10.5. Analyzing the Decision-Making Level Aimed on the Optimization and Improvement of Customs Payments. Increasing the Efficiency of Foreign Economic Activity.

The disclosure of analytical issues will deepen the special knowledge of higher education applicants on customs payments.

The competencies formation of future specialists in the field of accounting organization, methodology and techniques, customs payments' control and analysis based on the latest achievements in these areas will help to improve the quality of management decision-making to increase the efficiency of Ukrainian enterprises in the international economic environment.

It is necessary to disclose the content of the discipline «Accounting, Control and Analysis of Customs Payments» in close relation to the political and economic situation in the country, accordingly with the martial law regime in Ukraine.

When teaching the topics of the discipline, it is mandatory to disclose the relevant changes to the legislative and regulatory acts of Ukraine due to martial law.

It is important to focus on the effectiveness of the customs authorities of Ukraine activity under martial law, to assess the effectiveness of such activity in terms of timely decision-making on simplification of customs regulation, quality of customs services, and transparency of accounting for the movement of goods across the customs border of Ukraine.

As noted by V. Uhryn, E. Bondarenko, and A. Shevchuk, the full-scale aggression of the Russian Federation against Ukraine on February 24, 2022,

dramatically changed virtually all economic processes in the country, that also affected the dynamics of foreign trade, which had a negative impact on tax revenues from foreign economic activity to the state budget. The rapid decline in goods' imports and exports necessitated the introduction of certain easements in customs clearance of goods, taxation of foreign economic activity and changes in certain customs rules [3].

It is important to convey to higher education applicants that one of the negative consequences of the full-scale aggression of the Russian Federation against Ukraine for the national economy is a long-term blockade of seaports in Odesa and Mykolaiv regions, the occupation of Kherson, part of Zaporizhzhia and Donetsk regions, as these regions were the main ports through which a significant part of foreign trade took place. In addition, the destruction of factories and retail chains, the emigration of a large part of the population reduced consumer demand for imported goods and negatively affected the functioning of export sectors of the economy, which ultimately led to a significant reduction in Ukraine's foreign economic activity [3].

The amendments to the Tax and Customs Codes of Ukraine implemented by the Verkhovna Rada of Ukraine and the Cabinet of Ministers of Ukraine, as well as the adoption of special regulations, were primarily aimed at simplifying and reducing the cost of moving goods across the customs border of the state to meet the needs of the Ukrainian Defense Forces as quickly as possible and to facilitate the support of domestic businesses affected by the hostilities.

They include:

- simplifying the procedure for importing humanitarian aid from donors;
- temporary exemption of critical imports and vehicles from import duty;
- introduction of a simplified procedure for VAT exemption for medicines, medical devices, and auxiliary products for it.

Important actions of the customs authorities include the introduction of protectionist measures to regulate the export of goods which are critical to the population and the Ukrainian Defense Forces.

Ukrainian government introduced zero quotas for exports subject to licensing in 2022:

- rye, oats, buckwheat, millet, sugar and salt suitable for human consumption;
- cattle (live);
- cattle meat (frozen);
- meat and edible meat offal (salted or in brine, dried or smoked);
- edible flour from meat or meat by-products: cattle meat.

This is stated in the Government Resolution No. 207 of March 5 [4; 5].

The introduction of the export licensing of chicken meat, eggs, and wheat helped ensure the country's food security during the war.

Subsequently, a few zero quotas were canceled. For example, the Government lifted the ban on exports of sugar, millet [6; 7], buckwheat, etc. [8; 9].

The above measures developed and taken allow us to recognize the high efficiency of the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, and the customs authorities of Ukraine.

However, the counter-fight against smuggling and the quality improvement of the customs services remains an open issue.

Today, more and more companies are focusing attention on the problems in the customs clearance of the products crossing the country's border when carrying out export and import activities.

It is worth noting that in the context of European and Euro-Atlantic integration, which promotes the accession of Ukrainian enterprises to the joint European market, the list of priorities includes the urgent resolving the problems existing in the customs area.

After all, one of the intornable stages of Ukraine's economic integration into the European Union (EU) is the successful accession of customs authorities to the Customs Union by harmonizing customs procedures with European standards, introducing common customs operational principles and continuous improvement of customs activities based on the advanced customs instruments' introduction.

Under conditions of the prolonged martial law regime in Ukraine, one of the most urgent tasks is to further intensify the process of the state's accession to the North Atlantic Treaty Organization (NATO) to strengthen the security of the country and its citizens, ensure the democracy and rights of society protection.

The customs authorities play an important role in ensuring the Euro-Atlantic and European integration of Ukraine via law enforcement, security, control, protection, regulation, service, fiscal and other functions.

Therefore, higher education applicants must study national customs practice, identify the problems in the customs authorities' activities, expose shortcomings in customs policy, and study foreign economic activity (FEA) entities.

The knowledge possession of accounting, control and analysis of foreign economic activity and customs payments will enable to make the right managerial decisions to optimize them and increase the efficiency of the company's international activities.

All these issues should be covered during the lectures and practical classes on accounting, control, and analysis of customs payments under martial law in Ukraine.

Conclusions. Thus, it is deemed necessary to:

- to implement an academic discipline with the revised title «Accounting, Control and Analysis of Customs Payment»;
- when delivering the lectures and conducting the practical classes, it is obligatory to focus on the changes and adoption of special regulations to simplify and reduce the cost of moving goods across the customs border of Ukraine in order to meet the needs of the Ukrainian Defense Forces as quickly as possible and to facilitate the support domestic businesses affected by the hostilities;
- for empowering the implementation of Ukraine's Euro-Atlantic and European integration, to make real proposals to improve accounting, control and analysis of the foreign economic activity and customs payments, which will facilitate the developing and making of scientifically sound managerial decisions on optimization the latter and increasing the efficiency of international activities of Ukrainian enterprises.

The issues of our further scientific research will be the organization and methodology of teaching the accounting and analysis of foreign economic activity of an enterprise.

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