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INTERCONNECTION BETWEEN ELECTRONIC COMMERCE AND LOGISTICS IN THE CONTEXT OF THEIR ACCOUNTING AND TAXATION

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Abstract.

Introduction. *In the context of intense competition in electronic business, logistics plays a key role in ensuring the continuity of goods and transport flows and in meeting consumer needs. Integration of logistical, commercial, and informational flows requires an effective*

accounting framework for managing e-business operations. The need to scientifically substantiate the role of accounting as an informational intermediary between e-commerce and logistics under the conditions of the digital economy defines the relevance of this study.

Purpose. *The article aims to identify interaction formats between e-commerce and logistics, along with their specific features that influence the methodology and organization of accounting and taxation in the field of electronic business.*

Results. *The interconnection between e-commerce and logistics under the digital economy has been analyzed, with accounting defined as an integrating component in supporting the interests of end consumers across the supply, warehousing, sales, and delivery stages. Four formats of interaction between e-commerce and logistics have been classified, considering accounting and taxation specifics: Intra-organizational logistics (involving detailed warehouse accounting, tracking of delivery costs, cost calculation of logistics services, and separate VAT accrual and payment); Logistics outsourcing (entailing the delegation of accounting and tax functions to external providers and recording of outsourcing service costs); Omnichannel logistics (focused on the integration of commercial and logistical information flows, enabling multi-variant accounting approaches and enhanced communication with clients and logistics operators); Dropshipping (characterized by the absence of warehouse accounting, the constant need to confirm stock availability with suppliers, and taxation minimization). Selection of the interaction format depends on business size, product type, market share, and enterprise strategy.*

Prospects. *The implementation of autonomous robotic transport for goods delivery transforms traditional formats into hybrid models of e-commerce and logistics integration. The necessity to improve accounting and taxation methods for these hybrid formats highlights the importance of continued scientific research and practical developments in the field of electronic business.*

Keywords: *accounting, taxation, logistics, e-commerce, electronic business, integration, digital economy.*

Formulas: 0, fig.: 1, tabl.: 1, bibl.: 13.

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Introduction. Pandemic and war-induced transformations in the financial and economic functioning of Ukraine's economic system have accelerated the development of e-business. E-commerce, as a means of promoting goods and services through electronic communication channels, has long become the dominant format of trade. In an oversaturated market of online stores offering standardized goods (works, services), competition increasingly depends on advertising incentives and the maximization of customer-oriented approaches. The continuity of goods and transport flows, as well as the fulfillment of individual needs of end consumers of goods and services, is ensured by logistics. The formation of the digital economy involves the systemic digitalization of all processes. E-commerce and logistics are positioned as a unified system for meeting the consumer needs of the population. At the same time, accounting for e-business and logistics serves the informational interests of the public regarding the quality of goods (works, services). Another group of stakeholders that rely on accounting information comprises governmental institutions. The digital economy

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synchronizes the informational priorities of stakeholders and e-business enterprises within the shared objective of consumer service enhancement.

Nevertheless, the interrelationship between e-commerce and logistics is multifaceted and is based on the informational intermediation of accounting, which underscores the relevance of further scientific research in this area.

Analysis of research and publications. The academic literature contains a considerable number of studies on the development of logistics in e-commerce. Scientific works substantiate the existence of a close interrelationship between trade and logistics activities of e-business enterprises. However, only a limited number of scholarly publications are focused on the integrated management of trade and logistics processes. Researchers emphasize the importance of applying advanced computer and communication technologies in shaping the mutual influence between trade and logistics activities. In particular, Wang Kang and Liu Zhanqiao developed a methodology for using the Internet of Things technology to manage logistics costs in e-commerce [1]. The potential of artificial neural network technology in managing logistics operations in conjunction with e-commerce has also been highlighted by Bhagyalakshmi R. and Bharti D. [2]. Another area of research is related to managing logistics based on the needs of e-business customers. For example, Damruwan M.V., Jayasinghe Shan and Wijayanayake Janaka examined the level of satisfaction with logistics services in managing e-business enterprises [3]. Similar research was conducted by Chen I-Ching and Lu Jingwen, who substantiated the importance of monitoring and managing the customer experience in the logistics support of electronic platforms for the sale and delivery of goods [4]. The necessity of increasing the level of “green” logistics in managing product deliveries of online stores to reduce harmful environmental impacts is stressed by Peng Jiatong [5]. Zhang Shaohui et al. improved the mechanism for real-time order formation management in the logistics operations of online stores [6].

As Orłowska Małgorzata demonstrates, optimizing logistics processes in e-commerce poses a significant challenge for urban infrastructure management, requiring a revision of urban transportation routes [7]. Saran R. has identified integrated management of logistics and commercial processes as an essential component of fostering sustainable economic development in the country [8]. Only a few scholarly contributions address accounting research on the interrelationship between trade and logistics activities in e-business. Specifically, Doktoralina Caturida and Apollo identified the role of strategic management accounting in the logistics processes of modern e-business [9]. In addition, Zadorozhnyi Z.-M. V. et al. position automated management accounting as the informational foundation for managing both logistics and entrepreneurial activities [10]. Muravskyi V. proposed adopting a security-oriented approach to accounting for trade and logistics processes of modern enterprises in the digital economy [11].

Insufficient scholarly attention to the accounting support of integrated management of trade and logistics activities may lead to the loss of competitive advantages in the dynamic e-commerce market. The significance of accounting as the informational foundation for shaping the relationship between e-commerce and logistics enables the formulation of the purpose of this research.

The purpose of the article is to identify formats of interaction between e-commerce and logistics, as well as to determine their specific features that influence the methodology and organization of accounting and taxation in the field of e-business.

Results. Most large and medium-sized trading companies employ internal organizational logistics. Sales and logistics organizational units closely cooperate to ensure the integrated management of e-commerce enterprise operations. The informational scheme illustrating the interrelationship between e-commerce and logistics under various formats of their integration within the commercial cycle is presented in Fig. 1

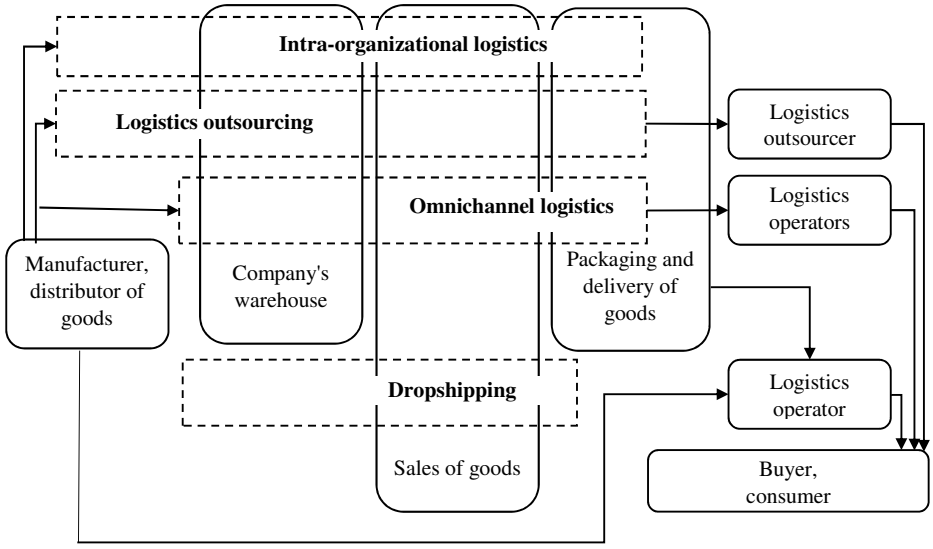

Fig. 1. Organizational formats for combining e-commerce and logistics.
Source: developed by the authors.

Within the framework of internal organizational logistics, accounting information on each stage of e-commerce serves as the basis for managing the preceding phase of the product (work, service) life cycle [12]. Specifically, accounting data on the structure and dynamics of consumer demand for goods are used to plan inventory levels in trading enterprises. The volume of stored goods should correspond to the expected sales during specific time intervals, which minimizes warehousing costs while ensuring an uninterrupted commercial process. The organization of internal logistics requires the application of effective cost-calculation mechanisms for logistics services. Unlike other business entities, trading enterprises additionally disclose the cost of delivery in the final order provided to the customer. An electronic receipt contains separate line items specifying the cost of the ordered goods and additional delivery expenses. In e-business, revenue from logistics activities is generated separately from revenue from core commercial operations. Therefore, it becomes necessary to determine separately the cost of logistics services provided directly by the e-commerce enterprise. To assess the financial results of logistics activities, delivery expenses for transporting goods to end consumers should be classified as production costs. Since the logistics department within a trading enterprise's organizational structure

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may operate as an independent business unit, its operating expenses should be recorded as part of auxiliary or servicing production costs [13].

Such expenses should include the cost of packaging materials, fuel and energy resources; depreciation and current repairs of equipment used for packaging and transporting goods to the buyer; wages and social contributions of employees engaged in logistics operations, among others. In the context of accounting digitalization, these expenses can be calculated individually for each e-order. For example, depending on the weight, physical dimensions of the goods, and the transportation distance, logistics costs will vary. Even at the stage of order placement by the customer, the amount of expenses and revenues from logistics activities can be determined automatically.

Another approach to determining the final cost of goods sold is to incorporate logistics expenses into the product price. If the customer has no alternative choice of logistics channel for the delivery of goods, there is no need to separate the cost of logistics services from the final price of the order. In such a case, logistics costs will remain fixed, while revenue from logistics activities will be established as a percentage of the total value of ordered goods or services.

The separate identification of revenues from trade and logistics activities also requires the dual calculation of value-added tax (VAT) liabilities. For accurate documentation of VAT accruals in the order generated by the customer, tax amounts should be itemized separately. Similarly, after the customer pays for the order, the fiscal receipt should separately reflect VAT amounts for sold goods and for logistics services rendered. The COVID-19 pandemic accelerated the development of logistics outsourcing. Most e-commerce enterprises increased the volume of shipments not only through traditional postal operators but also via numerous logistics companies. Logistics outsourcing has become a component of e-business at all commercial scales. Through outsourcing, e-commerce has been able to eliminate non-core operations, thereby reducing operating costs. At the same time, outsourcing has shaped a new management concept for the rapid transfer of goods and accounting information. While in internal organizational logistics e-commerce enterprises independently determine the time frames for logistics processes, in outsourcing arrangements these terms are set by logistics companies. The efficiency of logistics outsourcing directly depends on the quality of information communications.

The accounting system is tasked with ensuring informational synchronization between the trading platform that processes customer orders and the logistics information system of the outsourcing provider. Accounting information on all product orders received during the day should be grouped into logistics clusters. Each cluster contains information about the goods that need to be consolidated within a single warehouse before being handed over to the logistics company for delivery to customers. It is necessary to consider not only the order time but also the type of goods, their availability in the online store's warehouse or in partner businesses' facilities, the shipping destination within the country or abroad, and other relevant factors.

In addition to transport services, the logistics operator may also be delegated commercial functions. The outsourcer facilitates remote interaction between customers and e-commerce representatives. Product inspection, payment, refusal to accept, or product returns are all carried out using the functional and organizational capabilities of the outsourcer. The costs

associated with organizing outsourcing may be covered either by the e-commerce enterprise or by the end customers. In the first case, for the e-commerce business, such reimbursement for logistics company services can be classified in accounting terms as general production or selling expenses. If an e-commerce entity includes logistics costs, under a cooperation agreement with the logistics operator, in the final price charged to the end consumer, such costs should be recognized as general production expenses. Otherwise, logistics expenses are considered selling expenses, recorded in the current period's financial results, reducing the expected profit from the company's operating activities. In both cases, independent payment by the online store for logistics services can be advantageous as it reduces taxable profit.

On the other hand, when the end customer pays for the logistics outsourcer's services, the e-commerce enterprise is completely relieved of the need to account for and tax the logistics processes. The logistics company can be fully delegated all services related to packaging, picking up goods from the warehouse, and delivering them to the end consumer. It should be noted that the logistics operator may also perform the role of a tax agent, calculating and paying taxes on behalf of the trading enterprise. The logistics outsourcer traditionally exchanges shipment status data with the online store. Such information forms the basis for accounting entries and subsequent management actions. After receiving data on commercial and logistics changes, the corresponding accounting records are made. In particular, once the logistics company independently collects goods from the e-commerce enterprise's warehouse, it is advisable to record in the accounting system the fact of internal movement or transfer of goods to the counterparty. The transfer of goods to the logistics operator's warehouse or distribution point triggers the recognition of logistics expenses in accounting. After successful receipt of goods by the buyer, the seller recognizes revenue from sales and a VAT liability. The commercial cycle of cooperation with the logistics company is completed upon receiving payment from it in cases where the customer paid for the order upon delivery at the logistics company's facility.

An increasing number of e-commerce enterprises are adopting a combined organization of logistics processes. Both trade formats (online and offline) and types of logistics services for delivering goods to the end consumer are being integrated. The concept of omnichannel trade has emerged, where customers place orders online, which are then delivered by logistics companies from retail networks. Conversely, there is also the practice of physically selecting goods in retail premises and then reserving them via online stores. Adhering to omnichannel principles involves creating numerous combinations of e-commerce and logistics, each with its own specific features in financial and operational processes. Regardless of the organizational format combining e-commerce and logistics, higher requirements are placed on the efficiency of accounting and enterprise management.

The accounting system becomes a hub for data on product orders, the current location of goods, and the selected methods of their logistical movement. An important factor to consider is the customer's choice of the logistics channel. A company practicing omnichannel logistics needs mutual accounting and control over goods transferred (or received) for delivery. Online stores should keep chronological records of goods transferred, broken down by types of logistics and logistics operators. Omnichannel accounting enables real-time tracking of goods until they reach the end consumer. Such monitoring simplifies

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the management of returns, both for unclaimed goods at pickup points and for items returned due to unmet consumer expectations. Logistics companies independently handle communication with clients, which simplifies the management of both goods and cash flows. Subsequently, e-commerce enterprises need to reconcile the value and quantity of delivered and returned goods with incoming cash flow data from various sales channels.

Changes in the format of e-commerce, combined with logistics, affect the taxation of electronic business. The variability of logistics channels requires control over the accrual and payment of value-added tax (VAT). Company management must determine whether logistics operators have the status of tax agents. Contractual relations should be established with each logistics outsourcer, specifying the VAT payer. The payer may be a retailer; an online store that collects goods from a warehouse or retail premises; or a logistics company that receives goods and sells them to the end consumer. The level of business relations between the retailer and the logistics company complicates VAT accounting in terms of various groups and types of goods, as well as additional logistics services.

E-commerce based on the principles of dropshipping is gaining increasing popularity, whereby delivery to the end customer takes place directly from the manufacturer or wholesale supplier. In this format of interaction between e-business and logistics, the stages of moving goods between different warehouses are eliminated. Goods remain permanently stored at the manufacturer or supplier, after which the logistics company collects them for transportation to the consumer. However, efficient accounting communications with the manufacturing or supplying company remain necessary. Within the framework of business communications, the online store promptly sends information about product orders to the current owner of the goods to obtain confirmation of their availability. Following a positive response from the supplier, the end customer is provided with final confirmation of the order, and the logistics operator is given a request for the transportation of the goods.

However, the use of dropshipping schemes is often regarded by the state as a method of tax evasion. Dropshippers are usually individual entrepreneurs who pay only the single tax. To avoid paying taxes on a general basis, several individuals may be involved in the operation of a particular online store, distributing the income from trading activities among themselves. Each dropshipper declares income from trading activities only within the limits defined by legislation for the preferential taxation system for individuals. As a result, the need for the registration of an individual for a trading company is eliminated, and the taxable base for corporate income tax and VAT is minimized. The summarized specifics of accounting and taxation of e-business enterprises in the context of various organizational formats combining e-commerce and logistics are presented in Table 1.

The digitalization of trade and logistics processes has led to the development of autonomous delivery technologies for transporting goods to customers. Robotic transport vehicles are capable of independently collecting goods from designated pick-up points and delivering them to their final destination. Autonomous transportation significantly transforms the traditional positioning of formats for integrating e-commerce and logistics. The classical distinguishing features of various organizational models that combine trade and logistics activities become largely diminished, leading to their hybridization.

A problematic issue remains the recognition in accounting of the moment when the right of ownership and material responsibility for goods is transferred in hybrid e-business

models. Since material responsibility cannot be assigned to robotic equipment performing logistics operations, accounting and control must be carried out by an employee of the logistics operator. It is advisable to recognize the revenue from sales in the seller's accounting system at the moment when the goods are collected by the robotic transport, even before they physically reach the customer.

Table 1

Organizational formats for combining e-commerce and logistics, taking into account the impact on accounting and taxation

№	Organizational format	Specifics of combining commerce and logistics	Impact on accounting	Impact on taxation
1.	Intra-organizational logistics	Trade and logistics activities are carried out by the enterprise independently	Detailed warehouse accounting, accounting of production or sales costs for delivery, cost calculation of logistics services	Separate calculation and payment of VAT for trade and logistics
2.	Logistics outsourcing	Logistics processes are performed by one logistics operator	Delegation of accounting functions, operational accounting communications, accounting of costs for outsourcing services	Transfer of functions for calculation and payment of VAT to an outsourcer
3.	Omnical logistics	The enterprise offers various options and their combinations in logistics	Formation of an integrated logistics information environment, multivariate accounting of trade and logistics activities, effective communications with customers and logistics operators	Complex VAT accounting
4.	Dropshipping	The enterprise does not participate in logistics processes	Lack of warehouse accounting, the need for permanent confirmation of the availability of goods from the supplier	Minimization of the tax base

Source: compiled by the authors.

During the delivery process, the logistics company temporarily becomes the owner of the goods. Revenue from the provision of logistics services, which includes the value of the transported goods, should be recognized only after the goods are physically received by the end consumer. In other words, the logistics company acts as an intermediary in transferring the right of ownership and material responsibility between the online store and the buyer.

Conclusions and recommendations. Trading and logistics activities are integrated into a unified system for meeting the interests and needs of end consumers of goods (works, services). Four formats of interaction between e-commerce and logistics, considering the specifics of accounting and taxation, can be distinguished: Internal logistics (detailed warehouse accounting, recording of production or distribution delivery costs, cost calculation of logistics services, separate VAT accrual and payment); Logistics outsourcing (delegation of accounting and tax functions, prompt accounting communications, recording of outsourcing service costs); Omnichannel logistics (creation of an integrated logistics information environment, multiple accounting models for trade and logistics activities, effective communication with customers and logistics operators); Dropshipping (absence

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of warehouse accounting, constant confirmation of goods availability from the supplier, minimization of taxation). The choice of a trade-logistics integration format depends on the size of the business, the type of goods (works, services), market share, entrepreneurial strategy, and other factors, taking into account which maximally ensures the financial and operational interests of e-business enterprises. At the same time, the intensified development of innovative computer-communication technologies, such as robotic transport, has led to a reconfiguration of organizational models combining e-commerce and logistics. The distinctive boundaries of the four identified formats of interaction between e-commerce and logistics may dissolve, giving rise to hybrid models. The need to refine accounting and taxation methodologies for trade and logistics activities in hybrid formats involving autonomous transport defines the priority of further scientific research and applied developments.

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ВЗАЄМОЗВ'ЯЗОК ЕЛЕКТРОННОЇ КОМЕРЦІЇ І ЛОГІСТИКИ У КОНТЕКСТІ ЇХ ОБЛІКУ ТА ОПОДАТКУВАННЯ

Анотація.

Вступ. *В умовах значної конкуренції в електронному бізнесі ключову роль у забезпеченні безперебійності товарно-транспортних процесів і задоволенні споживчих потреб відіграє логістика. Інтеграція логістичних, торговельних та інформаційних потоків потребує ефективного облікового супроводу управління електронним бізнесом. Необхідність наукового обґрунтування ролі бухгалтерського обліку як інформаційного посередника у взаємозв'язку електронної комерції та логістики в умовах цифрової економіки обумовлює актуальність дослідження.*

Мета статті *– виокремити формати взаємодії електронної комерції та логістики з ідентифікацією їх специфічних рис, які впливають на методику та організацію бухгалтерського обліку й оподаткування у сфері електронного бізнесу.*

Результати. *Досліджено взаємозв'язок електронної комерції та логістики в умовах цифрової економіки, обґрунтовано роль бухгалтерського обліку як інтегруючого елемента у системі забезпечення інтересів кінцевих споживачів на етапах постачання, складування, реалізації та доставки. Виокремлено чотири формати взаємодії електронної комерції та логістики з урахуванням специфіки обліку та оподаткування: внутрішньоорганізаційну логістику (характеризується деталізованим складським обліком, обліком витрат на доставку, калькулюванням собівартості логістичних послуг, окремим нарахуванням і сплатою ПДВ), логістичний аутсорсинг (передбачає передачу облікових і податкових функцій зовнішнім постачальникам послуг), омніканальну логістику (інтегрує інформаційні потоки логістики і торгівлі та забезпечує мультиваріантний підхід до їх обліку) та дропшипінг (характеризується відсутністю складського обліку, постійною необхідністю підтвердження наявності товару у постачальника та мінімізацією податкового навантаження). Встановлено, що вибір відповідного формату залежить від розміру бізнесу, виду продукції, ринкової частки та стратегії підприємства.*

Перспективи. *Застосування автономного роботизованого транспорту для доставки товарів призводять до трансформації класичних форматів у гібридні моделі поєднання електронної комерції та логістики. Визначено необхідність удосконалення методики та організації обліку й оподаткування у межах гібридних форматів взаємодії, що зумовлює перспективність подальших наукових досліджень і прикладних розробок у сфері електронного бізнесу.*

Ключові слова: *облік, оподаткування, логістика, електронна комерція, електронний бізнес, інтеграція, цифрова економіка.*

Формули: 0, рис.: 1, табл.: 1, бібл.: 13.

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