

ACCOUNTING, ANALYSIS AND AUDIT

UDC 657.012.32
JEL M41

DOI: 10.26906/EiR.2023.1(88).2881

PROBLEMATIC ISSUES OF CURRENT LIABILITIES ACCOUNTING AND WAYS TO SOLUTION

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Стаття отримана редакцією 13.02.2023 р.

The article was received by editorial board on 13.02.2023

Introduction. In the course of the company's activity, certain economic relationships are formed with counterparties, namely legal and natural persons, state institutions. Current liabilities appear because of such cooperation. They are the objects of accounting, control and analysis, as they affect on the indicators of liquidity, creditworthiness and solvency of the enterprise. Moreover, in the conditions of martial law and an unfavorable economic environment in Ukraine, the problem of ensuring financial stability and increasing the efficiency of enterprises becomes especially urgent. One of the problematic issues of accounting for enterprises' liabilities is the reliability and objectivity of their assessment. Therefore, an urgent task is to study the procedure for evaluating this accounting object.

In the course of activity, the enterprise has current obligations: to the state, to suppliers, when goods or services have been received, and money for them has not been paid, to the bank for a loan, to own employees due to the need to pay wages. These are liabilities that will be repaid during the operating cycle of the enterprise or that must be repaid within 12 months starting from the balance sheet date [2]. In addition, according to the norms of clause 11 of National standard of accounting 11, current liabilities are reflected in the balance sheet by the repayment amount. The main regulatory documents that highlight the issue of current obligations are the Civil and Economic Codes. Their reflection in accounting and financial reports is determined by the Law of Ukraine "On accounting and financial reporting in Ukraine", of the National standard of accounting 1 "General requirements for financial reporting", of the National standard of accounting 11 "Liabilities", of the National standard of accounting 26 "Payments to employees" and of the National standard of accounting 37 "Security, contingent liabilities and contingent assets". Current liabilities are short-term bank loans, current debt for long-term liabilities, short-term promissory notes issued, accounts payable for goods, works, and services. Current arrears according to settlements are calculated from received advances, from the budget, from extrabudgetary payments, from insurance, from wages, from internal settlements, as well as other current liabilities (according to accrued interest, from settlements with other creditors).

Analysis of recent research and publications. In the scientific literature, there are different points of view regarding the definition of the essence and composition of obligations. H. Lebedyk and V. Yatsenko determined as a result of the research that obligations arise as a result of past events, namely: receipt of goods, works, services, advance, as well as calculation of wages, taxes, fees [10, p. 88].

According to T.A. Butynets, L.V. Chizhevska, S.L. Bereza, N.M. Tkachenko, obligations are divided into: monetary and non-monetary; current and future; long-term and current; actual, estimated and conditional [8, p. 50].

N.S. Abalmasova, V.S. Tereshchenko believe that "current liabilities are short-term financial liabilities that must be repaid during the current operating cycle of the enterprise or within a year from the date of drawing up the balance sheet; obligations that are paid at the demand of creditors or are expected to be liquidated within twelve months" [3].

Kermit D. Larson, John J. Wilde, B. Chiapetta state that "current liabilities are those that must be repaid within one year, however, if the operating cycle is more than one year, then they can be paid within that term [5, p. 483].

M. Buffett, D. Clark believe that current liabilities are debts and other obligations that the company must repay within one financial year, that is, these are the funds that the company owes to suppliers for goods and services provided on credit [4].

And such authors as: B. Needles, H. Anderson, D. Caldwell divide current obligations according to the degree of probability into actual, estimated and contingent [7, p. 175]. To actual, they include obligations that arise from an agreement, contract or because of legislation as actual, the amount of which can be clearly and unambiguously calculated. They include accounts receivable, salaries, dividends payable, sales tax and excise duty arrears, current portion of long-term liabilities. Estimated liabilities include liabilities, the exact amount of which cannot be determined until a certain date (as an example, payments under warranty obligations). As for contingent liabilities, they include liabilities that depend on future events; they are also called non-existent liabilities.

In turn, Yu.Yu. Myronova classifies current liabilities as follows: by types: current debt for long-term liabilities, short-term bills issued, accounts payable for goods, works, services, current debt for settlements, current provisions and other current liabilities; by maturity: up to three months, from three to six months, from six to twelve months; upon fulfillment of repayment terms: debt whose repayment term has not yet arrived; deferred debt, overdue debt [6, p. 201].

Scientist S.I. Travinska considers current liabilities as liabilities to be repaid at the request of creditors, as well as that part of liabilities that will be repaid during the operating cycle or one year, starting from the balance sheet date [9, p. 100]. It proposes the division of current obligations according to the relevant criteria: according to the condition of occurrence, according to the ratio of the rights and obligations of the subjects, according to the certainty of the subject of the obligation, according to the nature of the relationship, according to the complexity of repayment, according to the time of occurrence, according to the method repayment, by the possibility of assessment, by the term of repayment, by cost, by the object of the obligation, by the form of involvement and by the type of activity. Thus, first, information on current liabilities must be accurately reflected by their types in reporting.

Objectives of the article. Study of theoretical aspects and methodical principles of accounting of current liabilities of enterprises, in modern conditions, and determination of ways of their improvement:

- 1) To study theoretical aspects of accounting of current liabilities of the enterprise.
- 2) Investigate the methodological principles of accounting for the company's current liabilities.
- 3) Study of theoretical and methodological aspects of accounting for current liabilities in modern conditions.
- 4) Determination of ways to improve the accounting of current liabilities at the enterprise.

The main material of the study. The organization and accounting methodology based on modern electronic accounting systems will provide an opportunity to provide objective information for the analysis and control of current liabilities. The main sources for improving the accounting of current liabilities: financial statements, data of the turnover statement and the general ledger regarding current liabilities, as well as data of primary and consolidated accounting documents that confirm the facts of the occurrence and repayment of current liabilities. Accounting for liabilities begins with the fact of their recognition, assessment and recording in the system of accounts with subsequent disclosure in financial statements. It is necessary to recognize current liabilities under the conditions stipulated in the National standard of accounting 11 "Liabilities" [2] and under the following conditions:

1. The enterprise recognizes the need for future payments to creditors.
2. Obligations must be fulfilled undeniably.
3. The entity with respect to which the debt obligations arose must be identified.

In this regard, it is expedient to adjust the amount of the obligation to the inflation index when concluding contracts. The accountant carries out mandatory registration of tax invoices in the unified register of tax invoices in accordance with the norms of tax legislation.

Taking into account the specifics of record keeping at railway transport enterprises is very important for carrying out financial activities. To obtain reliable information about the peculiarities of accounting management and organization at railway transport enterprises, it is necessary to review the literature sources on the topic of the study presented in Table 1.

Table 1

Review of literary sources on the research topic

№	Literary sources	Content
1	2	3
11.	Desyura S. D Documentation for cargo transportation. URL: https://i.factor.ua/ukr/journals/nibu/2019/september/issue-71/article-70548.html	This article emphasizes that the implementation of international transportation must be confirmed by the Unified International Transport Document SMR. This is a tripartite agreement, which is made with the sender, the recipient and the transporter of the cargo. The carrier does everything to ensure that the customer receives a bill of lading with the stamp and signature of the consignee. 1 copy must remain with each of the contract participants.
22.	Skrynkovsky R., Gladun V., Kramar M. Information technologies in the organization of accounting at the enterprise. Traektoriâ Nauki = Path of Science. Section "Economics". 2019. Вип. 5. № 2. С. 3001–3010. DOI: http://dx.doi.org/10.22178/pos.43-3	The article is devoted to topical issues of organization of control and accounting of receivables and payables of the railway industry. Emphasis is placed on the application of the automated accounting system "FOBOS" for the accounting of settlement transactions at various levels of corporate management in railway transport. Specific aspects of the organization of accounting for intra-economic settlements within the industry are given. It was emphasized that the use of a single consolidated (consolidated) database at the level of the financial and economic service of Joint stock company "Ukrzaliznytsia" will allow the formation of analytical information of various details regarding the main accounting objects in terms of settlement operations.
33.	Manchur I. The level of use of blockchain technology by enterprises of Ukraine in the field of accounting and auditing. Economic analysis. 2021. Volume 31. No. 3. P. 183–189. DOI: https://doi.org/10.35774/econa2021.03.183	The purpose of the article is to investigate the use of blockchain technology in the field of accounting and taxation. The advantage of using block chain technology is that this technology allows a company to record both sides of a transaction simultaneously in a shared ledger in real time, rather than simply keeping verified records of financial transactions in separate privately created databases or ledgers.
44.	Kovova I.S., Dobrovolska O.A. Domestic means of automation of accounting and control of settlements with counterparties. International scientific journal "Internauka". Series: "Economic Sciences". 2018. No. 11. DOI: https://doi.org/10.25313/2520-2294-2018-11-4320	It was emphasized that the use of a single consolidated (consolidated) database at the level of the financial and economic service of JSC "Ukrzaliznytsia" will allow the formation of analytical information of various details regarding the main accounting objects in terms of settlement operations. It has been proven that the automated system "Debtors-Creditors" in the environment of the Unified corporate information portal of the railway industry is an effective tool for monitoring the state of receivables and payables.
55.	Balanyuk I.F., Ivanyuk T.L. Application of digital technologies in accounting and taxation consulting. Section "Problems of accounting and auditing". 2022. No. 2(18). P. 8–15. DOI: https://doi.org/10.15330/apred.2.18.8-15	The article describes the use of digital technologies in accounting and taxation consulting. It considers the current problems of the development of the regional economy.
66.	Accounting policy of the joint-stock company "Ukrainian Railways" / Appendix No. 23 to the protocol No. Ts-56/33 Kom.t. meeting of the board of JSC "Ukrzaliznytsia" on March 25, 2021.	The article focuses on the fact that since July 2021, Ukrzaliznytsia has a single reinforced specialized unit for compliance and corruption prevention – the Compliance and Anti-Corruption Office of Ukrzaliznytsia JSC.
77.	Automated accounting system of the structural subdivision of the railway (ASBO FOBOS): Instructions / edited by I.D. Vasylyshyn. Kyiv, 2020.	The issue of ASBO "FOBOS", which provides the functional possibility of analytical accounting with the appropriate coding of economic transactions by analytical levels, was studied. Automated formation of financial reporting is also based on analytical accounting data.

1	2	3
88.	<p>Chepizhko S. EKIP UZ (Unit corporate information portal of Ukrzaliznytsia). URL: http://www.pktb.dp.ua/#/detail?idpage=10</p>	<p>The purpose of the development of the project of the Unified corporate information portal of the railway industry (hereinafter – UCIP RI) is to create a concept, develop a technical task and design solution for the formation of a central information resource to provide information support for the activities of the management apparatus of Ukrzaliznytsia. UCIP RI serves as a single entry point for the. The portal is a web application that runs in the user's web browser and therefore does not require the installation and configuration of additional software</p>
99.	<p>System approach and system analysis in marketing and logistics management of transport systems 656.07 AKSENOV I.M., Doctor of Economics, Professor, Dnipro University of Railway Transport named after Academician V. Lazaryan, 2 Lazaryan St., 49010, Dnipro, Ukraine, e-mail: aksell73@ukr.net Review of transport economics and management, 2020, issue 3(19)</p>	<p>Multi-criteria is a way of adequately describing the goal, "the system itself rushes to achieve the set goal, which has the following defined: – general goal and criteria; – the priority structure of the system goal; – methods of action based on the value of accepted criteria; – limitations determined by processes and system resources.</p>
110.	<p>Evaluation of the current regulatory decisions of JSC "Ukrzaliznytsia" in the field of freight transportation tariff policy O. M. STASYUK, Doctor of Economics, Senior Researcher of the Industrial Infrastructure Development Department e-mail: stasyuk_o_m@ukr.net, ORCID ID: 0000-0002-4701-5598xISSN 2664-1259 (Print), ISSN 2664-3871 (Online). Review of transport economics and management, 2021, Iss. 5(21)</p>	<p>As part of the deregulation of the wagon component, the first auctions for the sale of services for the use of UZ freight wagons held on the electronic platform of the "ProZorro. Sales" (ProZorro) at the end of December 2018. The main goals of the auctions were: 1) determination of the fair market value of the use of The railway industry rolling stock, through open bidding between freight market participants; 2) Reduction of corruption risks when providing customers with the railway industry rolling stock. At the ProZorro auctions, the types of rolling stock most demanded by the market – semi-wagons and grain trucks – were presented. Implementation of cargo transportation routing. In October 2019, the railway industry introduced the technology of transportation of goods by route trains, which was previously one of the leading technologies of the railway industry and was previously used for the transportation of coal and ore, which were and remain the railway industry's main cargoes.</p>
111.	<p>Accounting in the management of transport logistics: organizational provisions The article examines the essence of the concept of "transport logistics" ISSN 1994-1749. 2019. Issue 3 (44) Problems of theory and methodology of accounting, control and analysis I.M. Vyhivska, Doctor of Economics, Assoc. K.I. Yagnich, master's student, Zhytomyr Polytechnic State University</p>	<p>The accounting system must contain analytical information about types and groups of transport; climatic modes of storage of raw materials, products, goods; methods of packaging, assembly, packaging; transport warehouse equipment and their state of wear; orders and customers; insurance conditions, etc. The listed information units can be sections of analytical accounting for forming accounting support for transport logistics. Along with this, the computerization of warehouse accounting (batch accounting, accounting by materially responsible persons, and automation of the inventory process) is mandatory. Currently, the issue of computerization of the management of the freight transportation process in transport companies that provide services for the delivery and forwarding of goods by various modes of transport remains relevant. The accounting component of such a program should provide the ability to: account for orders and customers; tracking the further status of the cargo and its history of changes; analytics of the necessary means of transport and carriers; registration of carriers' applications; creation of templates of typical operations and automatic calculation of the cost of transportation services according to tariffs (cost of transportation); accounting of container transportation; accounting for the nomenclature of transported goods and their additional characteristics; accounting of cargo operations and orders of the carrier; accounting of own and involved vehicles; accounting of price lists and tariffs; formation of invoices and acts for transport services.</p>

(End of Table 1)

1	2	3
112.	Digital technologies of accounting and control of calculation discipline in railway transport. DOI: https://doi.org/10.32782/2524-0072/2022-40-21 УДК 657.2:[656.2:004.67]	The document on the basis of which intra-economic settlements between Branches and their structural (production) divisions of JSC "Ukrzaliznytsia" are reflected in the accounting are the notification (notice) of the FRU form No. 13. The management and timely reflection in the accounting of information on changes in debt is a strategic task of each division. After all, its accumulation and long delay negatively affects the solvency of the enterprise (production, separate structural units), regional branches. All participants in the transportation process need certain account information. The accounting system "FOBOS". Taking into account the specifics of the financial relations of the industry, namely, the financing of works and services performed at the level of separate structural and production units, individual enterprises, regional branches, branches that are part of JSC " Ukrainian railway ", The accounting system "FOBOS" implemented the task "Centralized financing" ". This module ensures the entry and storage of applications for centralized financing and makes it possible to quickly monitor the passage of application confirmations at all levels: enterprise, service, central office, and treasury.

Thus, new technologies allow enterprises to keep accounting records in real time, and not just to keep verified records of financial transactions in separate privately created databases or accounting books, to draw conclusions about the success of the conducted activities and to plan future business transactions. In addition, of course, they take into account the specifics of such industries as railways with the peculiarities of accounting for goods, services and works.

It was determined that the main problems of railway transport, which require immediate solution, are: imperfection of regulatory acts, insufficient transparency of the financial activity of the industry, high level of wear and tear of fixed assets, lack of state support for innovative development of the industry, lack of additional sources of funding for investments in the development of material and technical bases of railway transport. The need to improve the railway transport management system and ensure state support for its reform is substantiated, which will increase the competitiveness of Ukrainian railways in the market of transport services. The rational organizational structure of management is characterized by the following features: the enterprise is a production unit with high labor productivity and low direct costs, with high quality of repair, control and stability of communication with the consumer of services.

The Wagon Depot production unit uses the FOBOS automated accounting system. In the module, "Accounting of settlements with debtors-creditors" it is possible to transfer information to the system "Automated collection and processing of information about receivables and payables of Ukrzaliznytsia enterprises by customer", which helps to control settlement discipline in the railway industry and beyond. The database of the system provides analytical information on the main accounting objects in terms of settlement operations. Trade and other payables are initially recognized and recorded at fair value less costs directly attributable to the related transactions. Subsequently, trade and other payables are shown at amortized cost using the effective interest rate method.

The "Centralized Financing" module has been implemented in the automated accounting system."FOBOS". It ensures the entry and storage of applications for centralized financing and makes it possible to promptly monitor the passage of application confirmations at all levels: enterprise, service, branch, Central Financial Treasury. Applications are created and edited at the enterprise level. In the application, the following details are recorded: article of financing, amount of the application, bank details of the applicant's company (name, MFI of the bank, name of the bank, current account), bank details of the recipient of funds (name, MFI of the bank, name of the bank, current account), content of the operation (purpose of payment), date of payment. The following obligations are subject to entry into the database: current settlement documents (contracts, acts of completed work, invoices) that are subject to payment in a specified amount on a specified date: payments for such obligations will be verified and executed only on the condition that they are previously entered into the task " Centralized financing"; overdue settlement documents – settlement documents, the final payment term of which has reached the current date; obligations for which there is information about their payment in the

future, but the specific date is not yet known; the date of fulfillment of such an obligation can be: – the deadline for fulfillment specified in the contract (or other deed); – periodic dates (for example, every 10th, 25th or the last day of the month) with a corresponding breakdown of the payment amount, obligations for which there is information about their payment in the future, but the specific amount is not yet known (for example, salary, taxes and fees). The "Amount" parameter can take the following values: the total amount specified in the contract or the planned/estimated amount of the relevant obligations; partial amounts (for example, every 10th, 25th or last day of the month) with a corresponding breakdown by date, obligations that may arise as a result of court decisions on ongoing court cases (executive documents, fines, penalties, etc.); liabilities in foreign currency (if there are such transactions). For the formation of information and the use of a single methodology for coding about receivables and payables, ASBO "FOBOS" has developed forms of tables in the form of appendices to financial reports, namely No. 4 "Receivables" and No. 5 "Payables". On the balance sheet sub-account 683 "Internal economic settlements" mutual settlements between the Company and branches, between branches, structural (production) divisions of branches that are part of them are recorded. Mutual settlements between branches are carried out through the Accounting and Tax Accounting Department.

In the case of intra-household settlements, the request for payment is drawn up by issuing a notice (notice of receipt) and is sent to the payer, bypassing banks. The document because of which intra-economic settlements between Branches and structural (production) divisions of JSC "Ukrzaliznytsia" are reflected is the notification (notification) of FRU form No. 13. It should contain the necessary details: the name, date of compilation, number, full name of the structural (production) unit that made the notification, which transmits and receives the content of the economic transaction and its amount in monetary terms, the accounting of the transferring party, the name of the employees' positions, responsible for the implementation of the business transaction and its correctness, personal signatures of these persons. Primary documents certifying the fact of the economic transaction are attached to the notification (notice) and are sent to the recipient together with the notification. The employee of the accounting department, in accordance with his job duties, prepares financial statements, reconciles calculations and prepares the Act of reconciliation for sub-account 6834 "Internal economic calculations of the farm". Current liabilities are reflected in the balance sheet of the enterprise according to the repayment amount. However, it is better to estimate accounts payable for goods, works, and services at the current cost of acquisition, as it takes into account the inflation rate and price dynamics.

Conclusions. Therefore, it is necessary to correctly display information on current liabilities by their types in reporting. The algorithm for analyzing the company's current liabilities will make it possible to reduce the probability of the company's bankruptcy.

1. In order to improve the accounting of payments for current liabilities at the enterprise, the chief accountant must systematically follow the changes occurring in the current legislation.
2. The management personnel of the enterprise must develop detailed plans for the exit of the enterprise from the crisis state, as well as introduce new Internet technologies and use audit programs.
3. The organization and accounting methodology based on modern electronic accounting systems will provide an opportunity to provide objective information for the analysis and control of current liabilities.
4. Analysis and audit of current liabilities contributes to the effective formation, preparation and adoption of management decisions regarding the enterprise's activities and support of its financial stability and solvency.

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UDC 657.012.32

JEL M41

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The article specifies the peculiarities of the organization of accounting of current liabilities at branches that are part of Joint stock company "Ukrainian railway". The definition of the group "current liabilities" is given. The main regulations governing the accounting of current liabilities are researched. The article explains that current liabilities will be repaid during the operating cycle of the enterprise or that must be repaid within 12 months starting from the balance sheet date. In addition, it is examined what forms of evaluation are used to classify current liabilities.

Key words: Joint stock company "Ukrzaliznytsia", current liabilities, the FOBOS automated accounting system, accounting.

УДК 657.012.32

JEL M41

Дмитренко Алла Василівна, доктор економічних наук, доцент, доцент кафедри фінансів, банківського бізнесу та оподаткування, Національний університет «Полтавська політехніка імені Юрія Кондратюка». **Лоза Анастасія Володимирівна**, студентка, Національний університет «Полтавська політехніка імені Юрія Кондратюка». **Проблемні питання обліку поточних зобов'язань та шляхи їх розв'язання.**

У статті зазначено особливості організації обліку поточних зобов'язань на підприємствах «Укрзалізниця» з урахуванням достовірності і об'єктивності їх оцінки. Наведено визначення «поточних зобов'язань». Розглянуто головні нормативні акти, якими регулюється облік поточних зобов'язань, класифікація поточних зобов'язань та методи їх обліку за допомогою електронної бухгалтерської системи «Фобос». Поточні зобов'язання відображаються в балансі підприємства за сумою погашення. Але кредиторську заборгованість за товари, роботи, послуги краще оцінювати за поточною вартістю придбання, так як вона враховує показник інфляції і динаміку цін. Досліджено теоретичні і методичні аспекти обліку поточних зобов'язань в сучасних умовах. Запропоновано алгоритм проведення аналізу поточних зобов'язань. Досліджено, які форми документації використовують для відображення операцій з поточними зобов'язаннями. Зроблено висновок, що базована на сучасних електронних бухгалтерських системах організація і методика обліку надасть можливість забезпечити отримання об'єктивної інформації для аналізу і контролю поточних зобов'язань. Це приведе до ефективного формування, підготовки та прийняття управлінських рішень щодо діяльності підприємства та підтриманню його фінансової стійкості та платоспроможності.

Ключові слова: підприємство, поточні зобов'язання, нормативно-правове забезпечення, документування, облік.