IMPROVEMENT OF WASTE ACCOUNTING IN FOOD INDUSTRY ENTERPRISES

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Abstract
The article highlights the results of scientific research on the correct classification of waste and unsuitable products at food industry enterprises, their effective management and thus the organization of waste-free production, the creation of primary information bases for the accounting of waste and unsuitable products, the disclosure of their theoretical and methodological aspects in accounting and solutions to existing problems.

Keywords: waste, types of waste, food industry production waste classification, production waste, consumer waste, secondary material resources, unused waste, secondary raw materials, secondary raw material resources, calculation of food industry production waste.

Introduction

Currently, that is, in the conditions of economic globalization, the problem of creating an adequate information base on the processing of secondary material resources or waste in the accounting system is one of the urgent issues. The ineffectiveness of the measures applied to secondary material resources in the administrative command and the planned economy is evident. In those days, waste processing enterprises were not sufficiently encouraged, and waste and all kinds of activities related to their processing were not always supported, as a result of which nature and all kinds of individuals have a negative impact on it. Humanity creates a certain amount of waste behind every product it creates to satisfy its needs.

The Main Part

The low efficiency of the work of production and supply enterprises, at least at the same time, has led to a rapid increase in the volume of landfills, which turns most areas into ecological disaster zones. Therefore, the collapse of the old network of production and processing

enterprises is, in general, a positive phenomenon, because economic space is required to create a qualitatively new infrastructure.

Unfortunately, there are many reasons for the unsatisfactory use of waste in enterprises today. It primarily depends on:

- lack of production capacity for waste processing in several enterprises;
- accumulation of production modernization problems in industrial enterprises, and especially the use of outdated techniques and technologies for the production of additional products;
- use of manual labour in waste collection and preparation;
- pollution of nature and danger to human health in some waste processing processes;
- lack of technological solutions for the processing and application of certain types of waste;
- implementation of measures to attract certain types of waste to economic circulation requires a lot of funds;
- lack of transportation for transporting waste to the destination;
- lack of opening of local waste processing enterprises;
- namely, that the problems of reflecting waste in the accounting of industrial enterprises, in particular food industry enterprises, have not been solved;
- that the theoretical and methodological aspects of waste accounting in food industry enterprises have not been sufficiently researched.

Nevertheless, despite the negative reasons listed above, the use of secondary material resources in the context of human economic activity is determined by the following reasons:

1. The need to clean production (works) from waste;
2. The limitation of natural, that is, primary material resources and their decrease due to the increase in the volume of production and consumption;
3. Environmental pollution on a global scale. The reuse of material resources seems subjectively unprofitable, but there are opportunities to change this situation and turn the use of secondary material resources into a useful, or rather, commercial benefit. Such an interest is possible only in the conditions of a market economy, because the driving force for the production of this or that product for a free and independent producer and the consumption of certain material resources, including secondary resources, is only commercial interest.

Today, the current mechanism of waste management in the enterprise does not provide the necessary conditions for the destruction of the generated waste, and the appropriate incentives, as a result of which enterprises prefer to take it to the landfill rather than look for ways to eliminate it.

The successful development of the waste management process is largely determined by the implementation of measures aimed at revising the economic mechanism of this process. Improving accounting and management, as well as economic stimulation of the involvement

of secondary raw materials in the production cycle is an important stage of a systematic approach to the problem of secondary material resources. But several limitations make the existence of waste accounting - as a fully interconnected system - difficult:

- lack of a scientifically based classification of food industry waste;
- the dispersion of the conceptual apparatus of waste;
- waste assessment methods used today are not focused on the wide and efficient use of waste;
- lack of forms of accounting documents that meet modern conditions;
- indicators of collection, processing and use are calculated for most types of waste, reports on which are of a reference nature. Among the indicators set at the enterprise, there are no indicators that describe the process of using the generated waste at least to a certain extent;
- There is no internal production mechanism for using waste as a system. Only individual elements of such a mechanism work, they are still far from perfect;
- lack of information about the latest technological developments and the performance indicators of these developments;
- the outdated legal framework that does not correspond to the new economic relations formed in the economy.

Thus, solving these problems allows not only to start work related to production waste, in particular, the food industry but also to show the missed opportunities of the enterprise for processing and selling these additional resources.

In the system of saving resources, accounting must solve three related tasks. The first is to create information describing the presence and movement of production waste in the enterprise. It should be reliable, and sufficiently detailed and meet management needs, make effective management decisions in time, and identify reserves to reduce material consumption of products.

The second task is to ensure effective control over the execution of contracts, orders and applications for the rational use of industrial waste, their acquisition and processing.

The third task is to create an opportunity to objectively assess how efficiently production waste is used.

Thus, it can act as a tool that opens up the possibility of organizing the entire department of accounting - waste accounting.

The analysis of the literature on the use of secondary raw materials allows us to conclude that there are two views on the definition of the concept of "secondary raw materials".

First, only consumer waste was classified as secondary raw materials, and production waste was allocated to a separate group, taking into account additional resources for their processing.

The second point of view was formulated as follows: secondary raw materials are production and consumption waste suitable for the re-production of finished products from them. Later, this definition was accepted as the most suitable basis for the developing practice of using secondary material resources.

In later periods, another point of view appeared, which is that additional and additional products began to be included in the concept of "secondary raw materials". For example, beet pulp and molasses were previously classified as secondary raw materials (waste) in sugar production, but now in many literary sources, this type of waste is classified as a by-product. It depends. the increase in the scale of production is accompanied by an increase in the volume of losses of raw materials and materials, and in this regard, the scope of activities on the use of production waste is constantly expanding. But classifying by-products as secondary raw materials is wrong, of course.

The term "secondary material resources" includes the following terms:

production waste - residues of raw materials, materials, and semi-finished products that have completely or partially lost their consumer properties, formed in the course of product production or performance of work;

consumer waste - products and materials that have lost their consumer properties as a result of physical wear and tear;

secondary material resources - production and consumption wastes formed in the national economy;

unused waste - secondary material resources that currently do not have conditions for use;

secondary raw materials - secondary material resources that can currently be used in the national economy;

secondary raw material resources - a quantitative expression of volumes of individual types of secondary raw materials;

use of secondary raw materials - use of secondary raw materials for the production of products, the performance of works or energy production;

collection of secondary raw materials - removal of secondary raw materials from the places of their formation and their collection for further use;

purchase of secondary raw materials - collection, purchase, pre-cleaning and concentration of secondary raw materials for delivery for further use by specialized preparation organizations or other organizations, enterprises, and individual citizens on their behalf;

processing of secondary raw materials - a complex of technological operations for the preparation of secondary raw materials for their further use;

sorting of secondary raw materials - sorting of secondary raw materials into classes, groups, and brands according to certain characteristics.

The above definitions reflect a fixed structure with a network of supply points and enterprises with a division of responsibilities between the production and processing system of secondary material resources. Therefore, concepts such as "returnable waste" and "non-returnable waste" have not been fully clarified, and opinions about them are still controversial.

Some authors, especially in accounting literature, combine the concepts of "useless product" and "waste" into one term - "waste" and believe that there is no clear difference between these concepts [3].

We can assume that recyclable waste is material resources that are generated during the production of primary and secondary products, and which can be used in this production using existing equipment and homogeneous technology. For example, bits and pieces of confectionery products, flour and bread waste, etc.

Irrevocable (irreversible) waste - material resources that are not part of the finished and additional products, cannot be used in this production due to the lack of certain technical equipment but can be used in other production; using other technology and special equipment. In other words, secondary material resources form a group of irreversible waste. They can be considered according to the directions of use, and they generated a certain profit (or loss) from the sale of these wastes.

The concept of "waste" describes production waste that cannot be used in the enterprise or cannot be sold on the side, or the processing is not economically feasible. For example, in the food industry, many businesses include wastewater from sugar, alcohol, and starch plants as waste. Waste is not evaluated and is not written off from account 20 "Main production", but is included in the cost of production under the item "Raw materials and materials".

Thus, a clear definition of the concepts related to secondary circulation allows an understanding of the existing classifications of the secondary material resources of the food industry using a scientific approach, to reveal different approaches to their evaluation, and also to show the preparation of the cost. methods used to allocate costs and organize this site by working in accounting, and modelling.

Due to the specific characteristics of production, it is common for the food industry to receive a sufficient amount of production waste, but today the problem of processing this waste is not paid enough attention. With all the importance and necessity of using these additional resources for businesses, the only way out of this situation is to get rid of the waste by transporting it to the landfill.

Table 1. Classification of food industry production waste

Procedures	*Responsibility centres*	*Time to show up*	*The reason for the appearance*	*Methods of detection*	*Use of imported waste*
Supply	Site, brigade, workplace	Seasonal, permanent	Technological, technical, organizational, external	It is based on documentation, statistical, provisioning, measurement equipment	There is no long-term recycling
Production	Workshop, production lines	Production processes at all stages of production, Production of the finished product at the end of the process	Technological, technical	Based on the documentation, calculation, measurement equipment	Recycled at the facility or sold or destroyed or taken to a designated landfill
Selling	Warehouse, parts shop	Delivery of finished products to customers	Technological, external, technical, organizational, i-cheskie	Inventory, documentation	In-house processing or sale or write-off

The lack of complete information on waste makes it difficult to organize accounting at this facility, and in most cases, enterprises consider waste accounting to be incorrect. Any food industry enterprise has information on quantitative and cost estimation of waste. The basis of this information is primary accounting documents. Based on them, waste accounting cards are opened in the warehouse, which reflects the quantitative and qualitative indicators of waste. After recording on the cards, all primary documents must be submitted to the accounting department, where special registers are opened every day.

Conclusion

The study and analysis of the state of reporting and accounting for industrial waste show that at present there is almost no accounting of waste in industrial enterprises, and in some branches of industry, there is no reliable information about the volumes of the formation of these resources. Often, the time of reflection in accounting for industrial emissions does not coincide with the time of their appearance. Production waste is reflected in accounting not when it enters the production process, but only after the fact of its use or sale is determined. In practice, this leads to a complete loss of control over the safety and correct reflection of their movement through production units. In addition, the quantitative calculation is not in actual revenue volumes, rather, it is carried out according to the amount of waste used inside the enterprise and sold outside, without separating them by type and quality indicators, that is, there is no analytical account for this object. There is also no information on the efficiency of using primary raw materials and materials obtained by processing non-recyclable waste and adding recoverable waste to the main production process.

At this point, it is appropriate to implement the sequence of waste accounting in the following order:

1. Receipt documents: waste receipt table, register of receipt documents, waste receipt record and waste receipt account record.
2. Waste disposal documents: sorting card, waste disposal register, waste disposal schedule, waste balance book, waste disposal record and waste disposal account record.

In our opinion, manufacturing products from waste is the rules rule, it requires higher costs compared to the production costs of homogeneous products from primary raw materials. The lower the usefulness of production waste, the higher the costs of waste processing and disposal. In this regard, the profitability of products made from waste is lower than the profitability of products made from high-quality raw materials.

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