

## Formation of an information base for management of circular economy implementation in agricultural enterprises

*Agricultural enterprises are characterized by significant amounts of waste generation, which requires an effective accounting system. The introduction of a clear accounting methodology will help to ensure control over the movement of waste at all stages of the production process, minimize the negative impact of waste on the environment, optimize costs associated with the disposal and reuse of raw materials.*

*Qualitative accounting plays a strategic role in shaping the financial results of the enterprise. The proposed methodology should include the development of a clear classification of waste generated in the process of the enterprise's activities, the introduction of special accounts for accounting for waste transactions, the application of sound methods for assessing waste and their reflection in financial reporting, the integration of environmental aspects into accounting for the implementation of the principles of the circular economy.*

*The purpose of the study is to form an information base for managing the implementation of a circular economy in agricultural enterprises in accordance with the concept of a circular economy and the Sustainable Development Goals of Ukraine by 2030.*

*Considering the specifics of agricultural waste generation, the organizational and methodological support of accounting has been improved in terms of accounting policy provisions, the working chart of accounts, the development of details of the primary accounting document for waste accounting, as well as the outline of the data that management reporting on waste generation and management should contain. The implementation of the proposed improvements will contribute to improving accounting in agricultural enterprises in accordance with the concept of a circular economy.*

*Thus, an effective methodology for accounting for waste operations in agriculture is an important factor in the sustainable development of enterprises, which contributes to increasing their competitiveness, financial efficiency and environmental responsibility.*

**Keywords:** *agriculture; industrial waste; circular economy; accounting; sustainable development.*

**Topicality.** Ukraine is one of the world's leading producers and exporters of agricultural products, which allows not only to meet domestic needs, but also to actively influence international markets. Due to the significant volume of exports, Ukraine's share in global trade in agricultural products exceeds 10 %. In 2023, 16.1 million tons of wheat were exported to 65 countries, 26.2 million tons of corn to 80 countries, and 5.7 million tons of sunflower oil to 130 countries [1]. However, along with the growth of agricultural production, there is also a proportional increase in waste volumes, which creates the need to develop effective mechanisms for their disposal and processing.

In modern conditions, the problem of rational use and disposal of agricultural waste is becoming particularly relevant. Ukraine is no exception in this process, because the intensive development of the agricultural sector is accompanied by an increase in the amount of waste that requires effective management. Analytical studies, official documents and reports of governmental and non-governmental organizations confirm the critical state of the country's waste management system. Waste is not only an environmental problem, but also an economic one, which requires a comprehensive approach to their minimization, processing and recycling.

At the present stage of implementation of the principles of circular economy in the agricultural sector of Ukraine, there are a number of unresolved problems, including imperfection of the legislative framework, lack of clear regulatory mechanisms for regulating waste management processes, as well as an insufficient number of enterprises that process their own waste for the production of biofuels or use them as secondary raw materials. At the same time, the government of Ukraine defines the development of waste-free production as a priority area of economic policy. In particular, for this purpose, the National Waste Management Strategy by 2033 was approved [2], which provides for the formation of an effective waste management system at the state and regional levels, reducing the volume of their formation, processing and reuse.

Thus, the relevance of the study is due to the need to improve the mechanisms of waste management of agricultural enterprises in the context of the development of the circular economy, which will contribute to improving the environmental and economic sustainability of the agricultural production sector in Ukraine.

**Review of recent research and publications.** Over the past two decades, there has been a rapid increase in the number of scientific studies in the field of waste management of agricultural enterprises, which indicates the growing relevance of this issue not only in Ukraine, but also in the world scientific space.

A significant contribution to the study of the essence of the concept of «waste» was made by such scientists as I.V. Honcharuk and V.Yu. Vovk, while the issues of their classification were thoroughly studied by P.V. Zhuk [3] and O.V. Horobets [4]. The works of A.O. Taranenko, Yu.A. Tsova, M.S. Sereda, and L.Yu. Kuzenko, M.A. Solodovnyk, D.M. Tokarchuk, N.V. Pryshliak, Ya.V. Palamarenko are devoted to the use of agricultural waste for bioenergy. In particular, D.M. Tokarchuk, N.V. Pryshliak and Ya.V. Palamarenko [5] developed a strategy for agricultural waste management, the purpose of which is to create an efficient, cost-effective and environmentally safe waste management system, which will contribute to improving the state of the environment and increasing the energy autonomy of enterprises.

Among the foreign researchers who have studied the use of agricultural waste as biofuels, it is worth noting Surajudeen Sikiru, K.J. Abioye, H.B. Adedayo, S.Y. Adebukola, H.Soleimani, M.Anar [6], A.P. Khedulkar, B.Pandit, Van Dien Dang, Ruey-an Doong [7]. Their scientific achievements are aimed at studying the possibilities of waste reuse in the production of biofuels and other materials within the framework of the concept of a circular economy. Thus, modern publications cover a wide range of issues related to the use of agricultural waste.

Despite considerable scientific interest in the problem of waste treatment, its irrational management remains a serious challenge for agricultural enterprises. Waste, that is not disposed to proper utilization, can cause significant environmental damage due to its accumulation in landfills, incineration, or ingestion of agrochemicals in ground water.

Agroindustrial waste, mainly of organic origin, has a significant potential for processing. However, in practice, it is often irrationally disposed or inappropriately used due to inefficient management decisions. The use of such waste in the production of feed, biofuels or biogas can not only reduce dependence on traditional non-renewable resources, but also increase the level of environmental and social responsibility of enterprises.

One of the key aspects in solving this problem is the introduction of an effective accounting system that would provide management personnel with the information necessary to make decisions about optimal waste management methods. This will contribute to the achievement of the Sustainable Development Goals of Ukraine by 2030.

**The purpose of the study** is the formation of an information base for managing the production of a circular economy in agricultural enterprises in accordance with the concept of a circular economy and the Sustainable Development Goals of Ukraine by 2030.

**Presentation of the main research material.** In modern economic conditions, compliance with the principles of a circular economy is of particular importance. Increased production activity of agricultural enterprises is accompanied by an increase in the environmental burden, which requires a review of strategic priorities to strengthen social and environmental responsibility.

The current legislation in the field of accounting does not establish a special mechanism for accounting and evaluating waste. In this regard, the organization of accounting needs to be improved, which provides for the formation of information about agricultural waste in order to make effective management decisions on their management.

The formation of an effective accounting policy is a key aspect of the organization of waste accounting. It is an enterprise management tool, helps to increase its social responsibility and accelerates the transition to the principles of a circular economy.

In addition to the general elements of accounting policy, in particular the form of accounting, the method of organizing accounting and other mandatory components, it is advisable for agricultural enterprises to additionally include such elements related to waste accounting:

- list of types of waste that can be generated as a result of economic activity, and their condition;
- frequency of waste accounting;
- determination of waste generation sites within the enterprise;
- waste generation standards;
- possible areas of waste use and disposal;
- classification of waste by type and degree of its suitability for reuse;
- methods of waste assessment.

So, a clear and detailed accounting policy for waste will allow systematizing information about its composition, creating an effective classification and choosing the best ways of its use or disposal. This will contribute not only to the economic efficiency of the enterprise, but also to the achievement of environmental goals in the context of sustainable development.

The next issue of organizing accounting is the formation of a working chart of accounts for waste tracking in agricultural enterprises. The working chart of accounts of agricultural enterprises generally corresponds to the standard chart of accounts, but it has certain features due to the specifics of agricultural production. In particular, this applies to accounting for waste generated during the production process.

The current chart of accounts does not include separate accounts intended for accounting for agricultural waste. Accordingly, the organization of accounting for the waste remains the competence of the manager and chief accountant of the enterprise.

The analysis of the classification of agricultural waste indicates the need to detail its accounting [8]. For this purpose, in addition to the main account, it is advisable to use subaccounts and analytical accounts. This will contribute to effective accounting and meeting the information needs of stakeholders.

For accounting for production waste of agricultural enterprises, we suggest using account 20 «Reserves», in particular subaccount 208 «Agricultural materials». Analytical accounting of waste within subaccount 208 is recommended to be carried out in the following areas:

- type of production (main, industrial, auxiliary);
- type of main production waste (crop production waste, animal husbandry waste);
- by the nature of use: organic / inorganic; reversible / irrevocable; safe / low-risk.

The proposed cross-section of analytical accounts for waste accounting will improve the quality of their accounting, promote effective management and comply with the principles of a circular economy.

The use of special accounts for waste accounting in agricultural enterprises will contribute to more efficient resource management and rational use. The main advantages of using such accounts are:

- improving the efficiency of waste management – the ability to monitor the effectiveness of waste management methods, adjust management decisions based on the obtained financial and production results;
- transparency and responsibility in the use of resources – the introduction of specialized accounts increases transparency in the allocation of resources, provides a more accurate reflection of data in environmental and financial statements;
- cost control – maintaining separate accounts allows you to track expenses related to waste disposal and use, as well as optimize costs and minimize unforeseen financial losses of the enterprise.

Documentation is equally important in the organization of waste accounting. Until 07.09.2023, the document for waste accounting was Form 1-VT «Accounting for waste and packaging materials and containers» [9]. Form 1-VT at the enterprise was approved in accordance with the order of the manager, technical director or on the basis of a written order of the foreman. According to the specified order, waste accounting in this form was recommended to be carried out both in paper and electronic form, taking into account each technological process, individual operation and unit of equipment. This was aimed at ensuring detailed accounting of all classification groups of waste.

The collected information in Form 1-VT was used for state accounting and certification of waste, monitoring, preparation of documentation on the places of their formation, processing and disposal, as well as for the preparation of statistical reports.

Form 1-VT included all key parameters that characterize the waste generation process, in particular nomenclature, generation standards, units of measurement, actual volume, storage locations, and hazard classes.

The frequency of drawing up this form was not strictly regulated and was determined depending on the specifics of production processes. The form header indicated the time interval for which waste was recorded, in particular the year, quarter, month, week, day, or other technical indicators (for example, changes in production as of a certain date).

At the same time, Form 1-VT became invalid in 2023. In this regard, the need to develop a new primary document for accounting for waste from the main production of agricultural enterprises has appeared, which will be used for generating statistical and management reports.

The specifics of the agricultural sector require a flexible approach to reflecting waste operations, because most agricultural waste can provide for several ways to handle it.

Taking into account the specifics of the classification of agricultural waste, it is established that the primary document for recording waste of the main production should include information about the name of waste, type of production, origin (organic, inorganic), returnable / irrevocable, hazard class, unit of measurement, quantity, unit cost, correspondence of invoices, amount, method of waste management.

Disclosure of this information in accounting will contribute to the formation of reliable management and statistical reports to optimize the waste management process.

Thus, the proposed organization of accounting makes it possible to increase the efficiency of waste management, ensure the accuracy of financial and environmental reporting, and also contributes to the implementation of the concept of a circular economy in agricultural enterprises.

The results of the study show that waste is a part of the company's inventory, which must be accounted for in accordance with accounting principles and inventory classification. In this regard, it is advisable to improve the methodology for accounting for returnable waste by clarifying the key elements of the accounting method, in particular, the mechanisms for evaluating their entry and disposal.

In accordance with paragraph 2.13 of Methodological recommendations No. 2 [10], the initial cost of inventory generated as a result of returnable production waste is determined by the net cost of sales, if such waste is planned to be sold.

The method of estimating the initial cost of waste should be fixed in the company's accounting policy. Since the method of estimating inventory stocks depends on the source of their occurrence, in the case of agricultural

enterprises that independently manufacture products, the initial cost of waste is formed on the basis of their production cost.

For non-recyclable waste that cannot be reused, its cost is included in the cost of the main product. At the same time, such waste is taken into account only in quantitative terms and is subject to further disposal.

Returnable waste, being part of an enterprise's inventory, can be evaluated using the same methods as other inventory items. According to paragraphs 2.17 and 2.18 of Methodological recommendations No. 132 [11], the following terms are provided:

1) reduction of the production cost – the cost of material stocks that are part of the cost of production is reduced by the cost of returnable waste. This applies to the remaining raw materials and other material resources, which, according to the technological process, can be reused in other workshops or divisions of the enterprise for the production of new products, performance of works or provision of services;

2) formation of price for returnable waste – waste assessment can be carried out in the following ways:

– at the fair value of the inventory to replace which it is used, less additional costs associated with preparing for use;

– at the fair value of waste less collection and processing costs;

– at the fair value of the stocks to replace which they are used, if the waste fully replaces the raw materials.

The process of calculating returnable waste can be carried out in the same way as calculating the cost of products, works or services. The main stages of calculation include:

Calculation of the total cost of waste received during production.

Determination of the actual cost of each type of waste, depending on its nature, classification group and the possibility of further use.

Calculation of the cost of a unit of care for different classification groups (if necessary).

The proposed approach to calculation will contribute to the accurate reflection of waste management processes in the financial statements of enterprises, which will ensure effective resource management and compliance with the principles of a circular economy.

Effective management of an enterprise significantly depends on the reliability, completeness and timeliness of information about the nature of the economic processes carried out in order to obtain financial results of activities. The most important source of this is internal reporting. Internal reporting can become an effective mechanism for managing agricultural waste. In order to meet the requirements of management personnel in the information necessary for the management of the enterprise, the following information about waste should be reflected in management report:

– the amount of waste generated by different classification groups. Such information in the internal reporting of the enterprise will help to identify the directions of handling such waste, because different wastes require different conditions and ways of use. This will help management personnel to determine effective ways to use each type of waste;

– deviation from the standard permissible amount of waste generation. This information will allow evaluating the efficiency of the production process and identifying shortcomings in the production of certain products. As a result, it is possible to find ways to solve the problems that have arisen and optimize, and at best, reduce waste generation;

– directions of waste use. Information about what waste and how much was allocated for sale to a third-party enterprise, for bioenergy production or disposal will help to assess how environmentally friendly the enterprise sells waste generated during production;

– the amount of disposal costs or the amount of possible income from the sale of waste. Coverage of this information in internal reports will help to assess how profitable it is to dispose waste or sell it. This will help management personnel to determine which of the implementation areas is more profitable for the enterprise;

– the amount of waste generated by different production processes. It will allow assessing which activity is more profitable, because it generates less waste. Also, managers will be able to change, for example, the production technology of those activities that generate more waste. Moreover, theoretically, this will make it possible to identify the deterioration of fixed assets involved in production activities, which will result in an increase in the amount of waste.

The management report, which discloses the listed data, will provide management personnel with information on the amount of waste generated at the places of occurrence; methods of waste management; the amount of expenses and income from various methods of waste management; financial results on operations with waste generated at the enterprise. This will contribute to making informed management decisions and improving the efficiency of agricultural enterprises.

**Conclusions and prospects for further research.** As a part of the study, it was found that accounting support for waste management plays an important role in implementing the principles of a circular economy. Performing its information function, accounting contributes to the formation of a comprehensive information base for internal and external users, which allows optimizing the processes of production and sale of waste, as well as minimizing

their negative impact on the environment. This, in turn, contributes to the integration of the principles of the circular economy into the activities of Ukrainian agricultural enterprises and increases their level of social responsibility.

Taking into account the peculiarities of agricultural waste generation, the organizational and methodological support of accounting has been improved in terms of the provisions of the accounting policy, the working chart of accounts, the development of details of the primary accounting document for waste accounting, as well as the definition of data that management reporting on waste generation and management should contain. The implementation of the proposed improvements will contribute to improving accounting in agricultural enterprises in accordance with the concept of a circular economy.

Prospects for further research in this area consist in a detailed analysis of accounting opportunities for generating information about the potential of agricultural waste as a secondary raw material, as well as in developing strategies for minimizing waste. This will contribute to the further implementation of sustainable practices in the field of agricultural production and ensure the environmental and economic sustainability of enterprises.

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Research interests:

– development of accounting and analytical support for the production of the circular economy as a mechanism for sustainable development of the agricultural sector of Ukraine

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#### **Формування інформаційної бази для управління провадженням циркулярної економіки в сільськогосподарських підприємствах**

Сільськогосподарські підприємства характеризуються значними обсягами утворення відходів, що потребує ефективної системи обліку. Впровадження чіткої методики бухгалтерського обліку сприятиме забезпеченню контролю за рухом відходів на всіх етапах виробничого процесу, мінімізації негативного впливу відходів на навколишнє середовище, оптимізації витрат, пов'язаних з утилізацією та повторним використанням сировини.

Якісний бухгалтерський облік відіграє стратегічну роль у формуванні фінансових результатів підприємства. Запропонована методика має включати розробку чіткої класифікації відходів, що утворюються у процесі діяльності підприємства, запровадження спеціальних рахунків для обліку операцій з відходами, застосування обґрунтованих методів оцінки відходів та їх відображення у фінансовій звітності, інтеграцію екологічних аспектів у бухгалтерський облік для реалізації принципів циркулярної економіки.

Метою дослідження є формування інформаційної бази для управління провадженням циркулярної економіки в сільськогосподарських підприємствах відповідно до концепції циркулярної економіки та Цілей сталого розвитку України до 2030 року.

З урахуванням особливостей утворення відходів сільськогосподарського виробництва вдосконалено організаційно-методичне забезпечення бухгалтерського обліку в частині положень облікової політики, робочого плану рахунків, розробки реквізитів первинного бухгалтерського документа для обліку відходів, а також окреслення даних, які має містити управлінська звітність щодо утворення відходів та поводження з ними. Впровадження запропонованих вдосконалень сприятиме покращенню бухгалтерського обліку у підприємствах аграрного сектору відповідно до концепції циркулярної економіки.

Таким чином, ефективна методика бухгалтерського обліку операцій з відходами у сільському господарстві є важливим фактором сталого розвитку підприємств, що сприяє підвищенню їх конкурентоспроможності, фінансової ефективності та екологічної відповідальності.

**Ключові слова:** сільське господарство; відходи виробництва; циркулярна економіка; бухгалтерський облік; сталий розвиток.

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