

# FORMATION OF CURRENT PRODUCTION ACCOUNTING FOR WASTE ENTERPRISE PRODUCING METAL-PLASTIC CONSTRUCTIONS

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Analysis of the companies manufacturing and installing metal structures that characterized by high competition is made. The search for reserves to reduce production costs and increase profitability requires information about the real costs, the rationality of the use of certain resources in the system of cost of production and installation of metal structures.

Application of modern technologies production of metal constructions requires a new approach to keeping production costs. These technologies do not always prevent the waste in the production process, which in these circumstances may be recycled for further stages of the process, used in other processes implemented as materials, without giving further processing and so on.

The accounting system of waste management in the company is a part of the waste management system of production and consumption and is directly related to conservation planning.

Thus, towards the effective organization (in terms of the cost and functionality) of the current cost accounting, wastes are serious

problems related to the specific characteristics of waste, the presence of their lifecycle within the organization of the production system's wastes, timely current account monitoring, compliance with the requirements for temporary storage of waste, lack of state classifications of certain types of waste, which complicates the current record of this kind of waste and so on.

Proposed ways to overcome the mentioned above and many other issues related to the organization of industrial waste accounting, possibly on the basis of effective cost accounting system of this waste.

Purpose of the article is the study of organizational and methodological aspects of the current system of cost accounting of waste based on the treatment of primary data generation and waste management in the enterprise.

The proposed system of cost accounting allows collecting and analyzing information about the origin and subsequent waste production that minimizes future economic losses and risks associated with environmental management industry.