Information support of the circular economy: the objects of accounting at recycling technological cycle stages of industrial waste

Svetlana Vegera, Alena Malei, Ina Sapeha, Volha Sushko

Polatsk State University

Abstract: Circular economy is one of the imperatives of sustainable development of production and society as a whole, which poses corresponding challenges to existing accounting system. In modern conditions of transition from industrial to post-industrial economy, the problem of maintaining a favorable environment and rational use of natural resources requires an adequate transformation of accounting methodology, oriented to the reproduction and sustainable use of natural resources, and not maximum revenue from their exploitation. At present, there is no complete system of accounting for production waste, which would allow solving tasks, which are set by the circular economy, which determines the relevance of the research topic. The purpose of this research is the determination of technological cycle stages of industrial waste and the identification of accounting objects arising at these stages for further recommendations development of industrial waste assessment and accounting for the curcular economy purposes. Among the methods used in the study, the authors identify synthesis, analysis, comparison, logical generalization, inference by analogy, classification, grouping etc. In this article, technological cycle stages of industrial waste will be considered (Stage 1 “Appearance”, Stage 2 “Collection and Accumulation”, Stage 3 “Waste Preparation for Use”, Stage 4 “Storage”, Stage 5 “Use”, Stage 5 “Burial (destruction)” and identified the objects of their accounting: waste of ferrous and non-ferrous metals, construction waste, waste arising from reservoirs cleaned), as well as costs due to the specifics of technological cycle stage.
A circular economy goes beyond the pursuit of waste prevention and waste reduction to inspire technological, organisational and social innovation across and within value chains. Perspectives. How Several tools can be used in order to support the circular economy strategy work, e.g. agile solutions, testing, disruptive thinking, implementation plans, and regulatory reviews. Why The objective of the piloting and implementation support is to strengthen the organisation’s ability to carry out the strategic actions on circular economy business development. Performance evaluation. Improve recovery, reuse, and recycling of packaging. Develop programs to formally assess and minimize the environmental impacts of product manufacturing, packaging, distribution, use and disposal. A circular economy (often referred to simply as “circularity”) is an economic system aimed at eliminating waste and the continual use of resources. Circular systems employ reuse, sharing, repair, refurbishment, remanufacturing and recycling to create a closed-loop system, minimising the use of resource inputs and the creation of waste, pollution and carbon emissions. The circular economy aims to keep products, equipment and infrastructure in use for longer, thus improving the productivity of these