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## **ACCOUNTING OF FORMATION AND DISTRIBUTION OF OVERHEAD COSTS OF COMPANIES THAT RECYCLE WASTE**

The system of economic management of waste recycling businesses not only has great importance for the development of the relevant type of business, but also performs a number of functions in environmental and social areas. Recycling is one of the priority services of waste recycling companies, which has environmental and social nature, and allows reducing the amount of growth of natural resources through the use of secondary raw materials. The structure of the technological process of the waste recycling enterprise based on industry characteristics indicates the need for organization, accounting and costing of services to provide information on the costs incurred at each stage. The costs associated with the provision of services are reflected in the account 23 "Production". In the event that production costs can not be identified with a separate type

of service, they should be reflected in the composition of total production costs in account 91. In today's waste recycling enterprises due to commingled account overhead cost allocation is not performed, and even if it is, its data is unfounded. We believe that the allocation of overhead cost is the final process of formation of the cost of waste recycling enterprises' services and thus has great importance in the management of all production activities. To address this problematic issue, it is offered to make up a two-level section of overhead cost. Each level has its own bases of distribution, which is caused not only by economic, but also by technological features. In particular, in order to allocate general production cost between kinds of production, the authors suggest using as the base distribution the direct salary or income derived from a particular type of service.