

DEPRECIATION OF GOODS IN ENTERPRISES

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Abstract. In this article, you can see the information about depreciation of goods, obsolescence, and how to dispose of expired goods in enterprises.

Key words. Depreciation of goods, destruction of goods, methods of destruction depending on the types of goods

Enter. No matter what industry your business is in, depreciation of goods is a taxable expense (in the sense of profit tax) and includes value added tax. There are no obligations under 'i. Do you write off goods that are expired, unsaleable or do not meet import requirements? Destroyed goods are properly and environmentally disposed of or recycled, eliminating the possibility of their return to the market.

Analysis of literature on the subject: Pardayev M.Q., Urazov K.B., Khalikov O.Kh., Pashakhodjayeva D.J. among the economists of our republic. In his scientific work, he conducted many studies about the depreciation and perishability of goods in enterprises in various sectors of the economy. The need to carry out scientific research in this direction has been emphasized a lot.

Research methodology: In the course of research, economic and statistical analysis methods such as monographic observation, generalization grouping, comparative analysis, constructive calculation were used, the concept of obsolescence of goods is considered and summarized, destruction and their content are considered.

Analysis and results. Disposal of expired goods depends on various factors, including the type of product, local regulations and the policies of the organization or person responsible for the goods.

Some common ways to dispose of such goods are:

Burning

Combustion involves burning expired goods at high temperatures. This method is often used for perishables, pharmaceuticals, and hazardous materials. However, it may not be

environmentally friendly and may release pollutants into the atmosphere if not properly controlled.

Deferral Some end-of-life goods can be landfilled, especially if they are not hazardous and do not pose a significant risk to the environment. However, this method is not always sustainable and can contribute to pollution and resource depletion.

Recycling

In some cases, expired goods can be recycled or reused. It's a more sustainable approach that helps reduce waste. For example, expired food can sometimes be used for composting or turned into animal feed.

Chemical treatment

Some expired goods, especially hazardous materials, may undergo chemical treatment to neutralize their harmful components. This makes them safe for disposal or recycling.

Charity

Perishable goods that are past their expiration date and are safe to eat or use can be donated to charities or food banks. Some organizations distribute expired goods to those in need if they are within the safe-to-consume period.

Return to manufacturer

Some manufacturers or suppliers may have an expired return policy. They may offer refunds or replacements for products that have expired or have quality issues.

Controlled decomposition

For organic materials such as food waste, controlled decomposition through composting can be an environmentally friendly way to dispose of expired products.

Secure disposal services

Secure disposal services are available for goods that have expired and contain sensitive or confidential information, such as documents, electronics or medicines. These services ensure secure and complete destruction of items to protect confidential information.

Regulatory Compliance: Companies and organizations must comply with local, state, and federal regulations regarding the disposal of expired goods, especially hazardous or controlled substances. It is important to follow these rules to avoid legal consequences and environmental damage. It is important to note that the method chosen to dispose of expired

goods must prioritize safety, environmental impact, and compliance with applicable laws and regulations. In addition, expired goods, such as certain medicines, may have special disposal instructions from regulatory authorities to ensure that they do not harm people or the environment.

As for accounting records

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Conclusion and Suggestions: In summary, Depreciation is the decrease in the monetary value of an item over time. As a result, the appropriate compensation in the event of a claim is based on the actual value of the object at that time, regardless of whether it is lower than the value of the object when new. The annual depreciation percentage of the object is 20%. Example: if you buy a laptop for 1.000€, it will be worth 800€ in one year and its value will decrease by 20% every year. Based on this, I can say that the value of goods is rapidly depreciating day by day, the reason being that the produced goods are replaced by other goods, or we can use the example of new goods coming out due to the improvement of science. if goods are produced based on the source of information and market demand and supply, then depreciation of goods is rare in enterprises.

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