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Food Waste Accounting

Although the concept of food saving and minimizing food waste has been deeply rooted in the cultures and traditions of societies, in recent years there has been increasing reflection on food disposal and the reduction of food waste. Nowadays, there is growing awareness of the need to utilize food waste within the context of a circular economy. This is something previous generations already practiced—food scraps were fed to domestic animals or used in compost production. However, what is easily applicable in rural areas is not as easily implemented in large cities. Therefore, food waste disposal is not only an ecological problem, but food waste is primarily an issue for those who generate it, as it has material value and can represent significant costs—both in the personal budgets of individuals and in the budgets of businesses and public institutions. In order to raise awareness about the cost of food waste, it is first necessary to determine the quantity and value of the discarded food. The contribution of the accounting profession to reducing food waste is reflected primarily in the process of determining (quantifying) the amount of food waste and in assigning value to that waste. While it may not be too complicated for individuals to estimate the quantity and value of discarded food in their own households, the calculation becomes more complex when considering corporations, where food waste occurs throughout the entire production process—from harvest to the final product. Determining the quantity and value of food waste becomes particularly complicated when such values must be calculated for an individual country, a group of countries, or the world as a whole. The United Nations, in its Sustainable Development Goals (SDGs), under Goal 12 – Responsible Consumption and Production, states that the aim is to halve food waste both at the consumption level and during food production and supply. To track society's progress in achieving this SDG, models such as the one by De Laurentiis et al. (2021)² have been developed, designed to calculate the cost of food waste in the European Union from 2002 to 2017. Thus, food waste accounting is the process of determining the quantity and value of food waste, which becomes increasingly complex with the complexity of the system for which these quantities and values must be calculated.

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Računovodstvo otpada hrane

Iako je koncept štednje hrane i stvaranja minimalnog otpada hrane bio duboko ukorijenjen u kulture i tradicije društava posljednjih godina se sve više promišlja o bacanju hrane i smanjivanju otpada od hrane. Tako se u današnje vrijeme sve više osvještava potreba za iskorištavanjem otpada od hrane u kontekstu kružne ekonomije. Sve to su već radile naše prethodne generacije pa su otpatke hrane jele domaće životinje ili su otpadci korišteni pri proizvodnji komposta. No, ono što je lako primjenjivo na selu nije lako primjenjivo i u velikim gradovima. Stoga je zbrinjavanje otpada od hrane ekološki problem, ali je otpad od hrane prvenstveno problem za onoga koji ga stvara jer otpad hrane ima svoju materijalnu vrijednost i može predstavljati značajne troškove, kako u budžetu fizičke osobe kao pojedinca, tako i u budžetu gospodarskih subjekata i javnih institucija. Da bi se osvijestilo koliki trošak je otpad od hrane potrebno je prije svega odrediti količinu i vrijednost hrane koja se baca. Doprinosa računovodstvene znanstvene struke smanjivanju otpada hrane ogleda se poglavito u procesu određivanja količine bačene hrane (kvantifikaciji) i u određivanju vrijednosti otpada od hrane. Iako iz perspektive građana možda i nije komplicirano odrediti količinu i vrijednost bačene hrane u vlastitom domaćinstvu, kalkulacija postaje složena kada se zamisle korporacije kojima otpad hrane nastaje u cijelom proizvodnom procesu tj. od žetve pa do finalnog proizvoda. Odrediti količinu i vrijednost otpada hrane postaje posebno komplicirano kad se vrijednosti moraju odrediti za pojedinu državu, skupinu država ili svijet u cjelini. Ujedinjeni narodi u Ciljevima održivog razvoja (SDG) pod ciljem održivog razvoja 12 – Održiva potrošnja i proizvodnja navode da je cilj prepoloviti gubitke od bacanja hrane pri konzumiranju ali i pri proizvodnji i opskrbi hranom. Kako bi se mogao mjeriti napredak društva u postizanju ovog cilja održivog razvoja razvijeni su modeli poput De Laurentiis et al. (2021)¹, koji je razvijen kako bi se mogao izračunati trošak otpada hrane u Europskoj Uniji u razdoblju od 2002. do 2017. Dakle, računovodstvo otpada hrane je proces kojim se određuje

¹ De Laurentiis, V., Caldeira, C., Biganzoli, F., & Sala, S. (2021). Building a balancing system for food waste accounting at National Level, EUR 30685 EN, Publications Office of the European Union, Luxembourg, 2021, ISBN 978-92-76-37275-2, doi:10.2760/316306, JRC124446

količina i vrijednost otpada hrane, a što postaje kompleksnije sa kompleksnošću sustava za koji je potrebno odrediti količinu i vrijednost otpada hrane.