Extended Abstract

**Methodology:** The concept of logistics from the military literature has entered the business world in the 1960s. (Hickford and Cherrett, 2007: 2) The Council of Logistics Management (CLM) refers to the concept of logistics as the process of planning, implementing and controlling the flow and stocking of materials, services and information from the source point to the point of consumption to the customer's requirements in an efficient and efficient manner. Then there is the transition process from logistics to reverse logistics. The Logistics Management Council is a term used to describe the concept of reverse logistics as "... the role of logistics in the management of recycling, waste disposal and hazardous material. It covers all the problems related to resource depletion, recycling, substitution, material reuse and disposal logistics activities in a wider perspective.". In the reverse logistics concept, there is a reverse flow from the point of consumption to the point of production. The reasons why companies are interested in reverse logistics can be classified as economic, marketing and environmental regulations, and the notion of asset protection can be added to this classification. Decision-making stages in establishing reverse logistics network; strategic decision-making level, tactical decision-making level, and operational decision-making level. (Brito, and Dekker, 2002: 20) At the level of strategic decision-making, change is difficult because decisions are long-lasting. The recovery option should be considered during product design. At the level of tactical decision making, there is an integrated product proposal. Particularly deals with transportation, transport and storage. In turn, the product should consider supply. At the level of operational decision making, decisions on production planning charts concerning disassembly and reassembly operations may be applicable. There are various classifications related to the reverse logistics network. Fleischmann et al. (2000) categorized the networking process as aggregation, decomposition, reprocessing, disposal and redistribution. (Fleischmann, Krikke, Dekker, Flapper, 2000: 657) Network of reverse logistics proposed by Dat et al. it starts with the collection of the products that are withdrawn. These products are first transported to dismantling areas. The disassembly areas separate the recycled products into components and categorize them into 4 classes: disposal, recycling, repair and reuse. (Dat, Linh, Shuo-Yan Chou, Vincent, 2012: 6382) Recycling and repair facilities take components from the disassembly areas. Corrupted / faulty components are processed in repair areas. In recycling areas, different types of materials are processed separately. Dangerous materials like American, mercury are sent to special storage areas. The final areas include disposal facilities, the primary market and the secondary market. The materials produced are transmitted to the primary markets. Hazardous or non-recyclable materials are transported to disposal facilities. Reusable and renewable components are sold to the secondary market. (Dat, Linh, Shuo-Yan Chou, Vincent, 2012: 6382). Reverse logistics includes various methods for supply and distribution logistics as well as specific methods for reverse logistics. These can be listed as follows: (Dyckoff, Lackes, Reese, 2004: 164). Collection generally includes all activities related to the collection of dispersed waste. Decomposition involves the division of waste into smaller volumes through different processes. Transport and transfer is the provision of the physical distance required between consecutive operations. It is used to collect waste quantities for maximum efficiency from storage, transportation and processing activities. Processing includes the recycling of wastes or conversion into a form that is not harmful to the environment. Reverse Logistics on Product Back on the Network; According to the supply chain hierarchy, the reasons for return start with production, continue with the seller and end up with the customer who uses the product. In this respect, they can be classified as production returns, distribution returns and customer / user returns. (Brito and Dekker, 2002: 8) 1-Production Returns: During the production phase, recovery of the product or component / parts to be recovered involves production returns. 2- Delivery Returns: Distribution returns are used to describe the returns that occur during the delivery of the produced product. 3- Customer / User Returns: Customer-initiated returns. In return for return guarantee, the customer can not meet the customer's need after purchase etc. for some reason.
Results: Reverse Logistics is applied; there are 16 regulations applied in our country within the scope of waste management. For used packaging (glass, metal, plastic, composite, paper-board and wood); Packaging Waste Control Regulation No. 28035 dated 24 August 2011 is taken as basis. According to this regulation; Market participants are obliged to choose at least one of the following methods in order to fulfill the recovery obligations they have with this Regulation: Those who prefer the method of deposit application to the packaging of their products, Those who prefer to contract with the municipalities, Those who prefer the method of agreement with the Authorized organization. Delegation; Ministry of Environment and Urbanism. Currently there are 12 authorized organizations. According to Article 18 of the related regulation; Enterprises whose total of the packages they have sold to the domestic market are less than three and a half kilograms per year are exempted from the documentation obligation. If so, the values provided as a contractual provision for the purpose of undertaking a business against a third party, the payment of debts, or the guarantee of the value received for repayment are recognized in the account of the Deposit and Guarantees Given 126/226. The values taken in this frame are monitored on the basis of 326/426 Received Deposits and Guarantees.

Conclusion and Discussion: In reverse logistics activities; waste packaging materials received by the customer after final use by the customer; 150 may be monitored in the First Material and Material Account. Depending on the nature of the work done, if the facility is a Collection Separation Facility; service operation or production operation. If the facility is a Recycling Facility, it would be appropriate to qualify it as a production operation.