

The Emergence of Clusters Based on the Cultivation and Processing of Grain Products, Development Prospects and Tasks of Management Accounting

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ABSTRACT

This article describes the emergence of clusters based on the cultivation and processing of grain products, development prospects and management accounting tasks.

KEYWORDS: *Agriculture, collective farms, farms, farms, grain, cluster, grain cultivation and processing, export, import, horticulture, livestock raising, melon cultivation, viticulture, cost, calculation.*

Introduction. In the context of liberalization of the economy, the organization of the activities of economic entities in accordance with its principles is a modern requirement, and this process must take place in all sectors of the economy. In particular, the development of recommendations for the formation and improvement of accounting policies aimed at improving management accounting in enterprises of grain production and processing clusters will have a positive impact on the priorities of economic policy in our country.

The implementation of reforms in agriculture also requires radical changes in the current accounting policy. Consequently, the processes of grain cultivation and processing will place a number of new requirements on accounting after the transition to the cluster method. In today's information age, it is necessary to find a solution to the problem of radically changing the management of clusters, the mechanism of the economy and the reform of accounting, which is the basis of its information supply. Historically, for many years, accounting has been considered primarily a means of controlling the integrity of state property, reporting, and as a result has moved away from influential sources of information on governance principles. In today's coronavirus pandemic, special attention is paid to scientific research on the accuracy of accounting data, the adequacy of current and final reports and financial statements, and the reliability of the information reflected in it. On the basis of these studies, the issue of an integrated accounting system of enterprises and the analysis of their activities was studied. In some areas of enterprise activity, especially in cluster enterprises, the issue of accounting and analysis of production costs has not been fully developed. It is also noted that the process of collecting information required for the accounting and analysis of costs of cultivation and processing of products in the world economy has not yet been fully implemented in the activities of enterprises of the Republic of Uzbekistan. we can see. Therefore, today there are issues that need to be studied in order to divide the activities of enterprises into parts, ie the costs of production and processing, including the management and analysis of costs associated with the cultivation and subsequent processing of grain. The points made above determine the relevance of this topic. Correspondence of the chosen topic to the priorities of scientific research in the Republic. The research direction corresponds to the priorities of the Ministry of Finance of the Republic of Uzbekistan in order to reform the accounting and analysis in the country on the basis of international and national standards.

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Literature review. It is necessary to establish clusters for the cultivation and processing of grain products in the Republic of Uzbekistan, to conduct in-depth research on the overall organizational and organizational management of these enterprises, as well as to improve management accounting and analysis. A number of foreign and local scientists have also conducted their own research in this regard. This issue was discussed by foreign economists E.A.Arens, R.Adams, S.M.Bychkova, L.D. Bernstein, I.Grey, Yu.A.Danilevskiy, B.T.Jarylgasova, D.R.Karmaykl, P.I.Kamyshanov, V.V.Kovalev, D.Kolduell, V.V.Skobara, L.V. Sotnikov, A.A. Terekhov, A.D. Sheremet.

Uzbek economists IT Abdukarimov, RD Dosmuratov, MB Kalonov, Sh.I. Ilkhomov, ZT Mamatov, M.Sh. Mamatkulov, S.N. Toshnazarov, U.O. Sakhobov In the scientific works of MM Tulakhodjaeva, BA Khasanov, AK Ibragimov, MK Pardaev and IN Kuziev the issues of management accounting and analysis of production and processing costs have been studied, albeit partially.

The above-mentioned scientists have expressed their views on the study of this problem, but the opinion of the majority does not fully meet the requirements of knowledge of management accounting and analysis in the current conditions of grain production and processing clusters, which requires research on this topic.

Research methodology: Effective control over costs, the ability to analyze the reasons for the difference between actual costs and regulatory costs, will allow to take operational measures not only at the end of the reporting period, but also during the production process. As a result of the study, the main factors of improving the efficiency of enterprises are analyzed, cost management and savings methods are scientifically based. Cost savings are achieved through proper management accounting and constant cost control. The main purpose of the research is to develop proposals and practical recommendations for its improvement, based on the study of management accounting and analysis of production and processing costs in enterprises using foreign experience and the requirements of international financial reporting standards.

Grain growing and processing in Uzbekistan is an important factor in the development of the republic's economy. Development of agriculture, in particular, grain growing, which is its main link, on the basis of new technologies and criteria, is one of the priorities of reforming and deepening the national economy. During the years of independence, the monopoly of grain production in agricultural production was radically enjoyed. Efficient use of the grain sector has been offset by increased grain yields and grain processing. As a result, the production of grain and its processing into finished products has become regional.

The renunciation of the republic as a raw material base of industrialized countries will further increase the importance of grain processing enterprises, which provide high productivity and efficiency of the grain industry. Such structural changes are reflected in the optimal location of grain processing plants in the regions, cost-effective use, and, ultimately, increase their efficiency. During the years of independence, the structure of the farming style in grain growing has become even stronger. In the early years, monopoly, community-owned company farms and share-based agricultural enterprises were replaced by privately owned optimized farms, but today cluster and grain cooperatives based on grain cultivation and deep processing are developing. As a result, he found the owner of the land. Grain clusters and agricultural cooperatives, which are being established instead of low-yielding and grain-only farms, are proving to be the only and correct way to strengthen the sector's economy.

It was noted that the country is taking consistent measures to reform the agricultural sector, the introduction of market mechanisms and modern technologies. In particular, the cluster method was introduced; the types of crops were changed in accordance with the requirements of the time. As a result, both productivity and income are increasing. More than 80 types of agricultural products

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grown in the country are exported to 66 countries.

At each of the meetings of the President, the data on the planned capacity of the clusters, the amount of investment and the volume of exports are analyzed in depth.

The President instructed the Ministry of Agriculture to organize the activities of clusters, the effective placement of crops on the basis of the conclusions of foreign experts, the preparation of the necessary seeds and seedlings, the Ministry of Finance to provide the clusters with working capital.

It was noted that Uzbekiston Holding should constantly provide practical assistance to clusters in finding and exporting new markets.

One of the most important measures, along with the cultivation of this grain, created ample opportunities for the development of horticulture, animal husbandry, horticulture and viticulture, which are associated with the program of formation of food stocks in agriculture. As a result, the market prices for these industries have stabilized in recent years, and even market prices for onions, potatoes, carrots, cabbage, beets, bell peppers, apples, apricots, lemons, grapes, peaches, cucumbers, tomatoes and other products fell by 25-30%. As a result of providing greenhouses with state grants, it is possible to provide the population with products at low prices even in winter.

Following this principle, the Oliy Majlis of the Republic of Uzbekistan has developed its own Constitution on the establishment and development of a new society, the Law "On Land", the Law "On Dehkan Farms" and several other laws. From 1994 to January 2019, the President and the Cabinet of Ministers of the Republic adopted more than 75 resolutions and decrees on the reform of agriculture and grain growing. As a result, a system based on multi-ownership has emerged in all sectors of the economy, including agriculture.

With the economic and political relations inherited from the system of administrative command, it is impossible to create a new set of promising relations aimed at improving human dignity, the interests of the individual and the community. Without this, it is impossible to accelerate the development of society and improve the well-being of the people. In our opinion, only an organized market today can open the creative and labor opportunities of the people, provide an introduction to subsistence, develop entrepreneurship and entrepreneurship, and restore the sense of ownership of the lost land. These should remain the direction in which the manufacturer's day-to-day contact with the market serves as one of the foundations of common interest. That's what happened. Today, the narrow agricultural sector specializing in grain growing is rapidly developing as a diversified agro-industrial complex.

The agricultural sector of our country has all the opportunities and experience to transition to a market economy on the basis of international standards. The period has shown that it is impossible to solve a promising set of governance with the economic and political relations inherited from the administrative-command system. Without the transition to a free market economy in all sectors of the economy, free from administrative-command system, it is impossible to improve human dignity, the interests of the individual and the community, the living conditions of the people. As the head of state Shavkat Mirziyoyev said, in order to please the people, "it is necessary to listen to their concerns and solve their problems."

These issues include all the functions of economic management, including the rational organization and improvement of accounting, control and analysis of production costs and cost accounting of products. Of course, this is not an easy path. Its complexity lies in the inertia of conservative views and the need to overcome previous perceptions, to awaken in the farmer a real sense of ownership of land, machinery and other goods, to eliminate the remnants of the command-and-control system that hinders market relations. In agriculture, the market system must create a socio-legal framework that guarantees the equality of all property owners, their social and economic protection.

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We consider it expedient to carry out such reforms in the following areas:

- First, to improve the use of arable land and radically change the management of the agricultural sector;
- Secondly, the transfer of land to its rightful owner;
- Third, the harmonious cultivation and processing of grain;
- Fourth, to ensure that the relationship between the manufacturer and the state is based on market requirements.

To do this, it is necessary to create an organizational and economic basis for the development of farms. It is necessary to implement market relations and practices that have been tested in international practice and play an important role in economic development. One of such management structures is a cluster, which has been tested in world practice and is operating effectively. A number of normative and legal documents have been adopted in this regard.

In the economic literature, foreign and domestic scholars have given several definitions of the concept of cluster:

- cluster (English clusterr - set, ball, a lot) - a combination of several identical components that have a certain property, are considered as an independent division;
- cluster - a group of enterprises united in one area and in close contact with each other;
- cluster - a group of enterprises located in one geographical area and forming a single network;
- cluster - a group of interconnected and complementary companies, institutions operating in a single geographical area in specific areas;
- cluster - a group of enterprises that are functionally connected horizontally and vertically;
- cluster - a group of interconnected and complementary enterprises, research and development institutions in the form of collective, private and semi-collective;
- cluster - a group of commercial and non-profit organizations, which serves to ensure the competitiveness of each enterprise operating in the group;
- Cluster - an industrial complex that unites suppliers of goods and raw materials, producers based on regional concentration and connected to the technological chain.

In conclusion, based on the nature of the content of the cluster, we consider it appropriate to define it as follows: a cluster is a group of independent economic entities located in a single geographical area and aimed at solving a specific task. is a form of dealing with the joint property of enterprises and social groups.

In an economy, a cluster is a sphere of production or services in a certain direction that is sufficiently limited to replace each other. Economic cluster - a group of interconnected enterprises (joint stock companies, companies, trusts, corporations) grouped in some regions, Universities, banks and others in the education system. suppliers of products, components and specialized services, infrastructure; research institutes, higher education institutions and other organizations.

The cluster is characterized by mutual competition of its participants, cooperation, the formation of common rights and powers of neighboring districts, the formation of a common goal of enterprises and organizations in a particular area.

What does the formation of cluster structures itself provide? In our opinion, clusters are a structure that performs the following functions:

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- First, the creation of additional jobs for the development of the regions, increasing state and local budget revenues, the distribution of powers over economic entities in the sector;
- Second, to accelerate the exchange of information with business structures and promote innovation, increase the innovative attractiveness of the regions and improve the innovative activity of small businesses;
- Third, diversification of the regional economy; - Fourth, to ensure that small businesses and private entrepreneurs receive additional income through the involvement of new innovative activities in large investment projects;
- Fifth, access to new markets, reduction of costs for the introduction of new projects, providing their activities with infrastructure, improving the skills of staff and the competitiveness of enterprises.

Network clusters, which unite farms and farms that grow individual agricultural products, are able to perform common problems that they cannot solve on their own. Such problems include logistics, processing and sales of products, the creation of a common fleet and the establishment of enterprises to provide services to individual farms. The clusters implement them to unresolved issues and guarantee that they will receive bank loans and repay them on time. As an independent and enterprising form of farming, the farm should carry out production and sales activities independently within the cluster farm. No matter how large the collective farm is, it cannot replace the system of vertical concentration of agriculture.

At the same time, we believe that in order to fulfill these tasks, it is necessary to improve the management accounting of this category of enterprises.

The practice of accounting for production costs and calculating the cost of production in grain-growing cluster enterprises of Uzbekistan, the system of obtaining information necessary for the operational management of enterprises, the procedure for establishing daily operational control over production costs do not meet market requirements. This is because the accounting of production costs and the calculation of the cost of production are carried out on a scale-by-scale basis and are aimed only at obtaining generalized figures for the reporting period. Such shortcomings in the organization of accounting for production costs and costing of products do not always allow to accurately determine the cost of production, to establish rapid control over the expenditure of costs and to find internal reserves.

This article discusses the urgency of improving the methods of accounting for production costs and costing, cost analysis and internal audit, based on modern management requirements, in the context of clustering of the grain industry of Uzbekistan.

Based on the main purpose of the article, the following tasks were identified:

1. To determine the characteristics of cost formation in grain growing and processing enterprises and to study its impact on the methodology for calculating the cost of production and accounting for production costs;
2. Investigate the state of accounting for production costs and cost of production in grain growing and processing enterprises and identify deficiencies;
3. Substantiate the principles of accounting for production costs and the application of the normative method of calculating the cost of production, which meets the requirements of the characteristics of cotton processing enterprises;
4. Summarize the experience of organizing the initial and cumulative accounting of costs in grain growing and processing enterprises and develop proposals for their improvement.

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Recommendations for the calculation and analysis of production costs and product costs in grain growing and processing enterprises, as well as the organization of cost audits eliminate deviations in the accounting of cost curves and their proper distribution among products, as well as economic analysis and material further enhances the value of information used in management decisions on resource efficiency.

In our opinion, these proposals are also important for other sectors of the industry that produce products from raw materials.

During the first 20-25 years of independence, the work on the efficient use of land in the grain sector, in particular, the long-term lease of land, the establishment of collective farms and company farms, has not always yielded positive results. Therefore, at present, in the agricultural sector of the Republic, work is underway to radically change the attitude to property and land on the basis of a cluster system. Our government has adopted a number of normative legal and directive documents on this issue during 2017-2020.

These normative-legal and directive documents define the normative-legal bases on the organization of grain-growing and processing clusters on the lands of economic societies and farms and its types of activity.

Conclusion and Recommendations.

- Lack of development of high-quality grain processing and bread processing industry in Uzbekistan as a result of the establishment of a narrow agricultural sector based on grain production. During the years of independence, a single goal-oriented concept has been created, which provides for the industrial development of agriculture, taking into account the nature of the agricultural sector. According to him, the organizational, technical and socio-economic structures of the enterprises of the cotton complex, formed so far, require their radical reorganization to ensure the implementation of reforms in the field. Such reforms are reflected in the following:
 - First, to improve the use of arable land and radically change the management of the agricultural sector;
 - Secondly, the transfer of land to its rightful owner;
 - Third, the harmonious cultivation and processing of grain;
 - Fourth, to ensure that the relationship between the manufacturer and the state is based on market requirements.
- 2. No matter how large the collective farm is, it cannot replace the system of vertical concentration of agriculture.

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