

## And Importance of Improving Accounting and Audit procedures in the Activities of Grain Clusters

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**Annotation:** This article discusses the problems associated with improving accounting and auditing processes in the activities of grain clusters. The role and importance of international standards in improving accounting and auditing processes is emphasized. The importance of international standards in ensuring the reliability and quality of information on the activities of grain clusters is substantiated.

**Keywords:** clusters, agricultural cluster, segment, segment report, transfer pricing, segment obligations, segment income and expenses.

### INTRODUCTION

The implementation of a new direction in the creation of agroclusters is becoming one of the important tasks of agrarian policy today, based on the need for systematic improvement of legal, organizational and economic relations between economic entities and their networks, formed as a result of institutional and structural changes being implemented in the agriculture of Uzbekistan.

Improving accounting and audit processes in agroclusters, especially grain clusters, is a pressing issue today .

### LITERATURE ANALYSIS ON THE TOPIC

Foreign scientists M. Porter, M. Yenright, S. Rezenfeld, P. Maskell and M. Lorenzenl, A. Marshall, P. Bekatin, CIS scientists Babkin AV, Novikov AO, Markushina Ye.V, YS Artamonova, BB Khurustaliev and others have made a significant contribution to improving accounting and audit processes in grain-growing clusters.

Some aspects of these issues have been studied by scientists of our republic , including M.Rahmatov, B.Zaripov, Ch.Murodov, Sh.Hasanov, M.Murodova, AI Alikulov and a number of others. However, the analysis shows that so far, no scientific research has been carried out on improving accounting and audit processes in grain-growing clusters, comprehensively studying their current problems, and solving accounting and audit problems in the sector.

The problems highlighted above indicate the extreme relevance and modernity of the chosen topic and determine the content of the main directions of the research work.

### RESEARCH METHODOLOGY

improving accounting and audit processes in grain clusters, i.e., controlling the financial and economic activities of grain clusters and effective management , assets and accounting documents to be saved provision , error and fraud prevention and detection , accounting of the records clear and complete and own and in the reliable financial information preparation adopted for the purpose organizational activities , methods and In the process of studying the issues of performing operations, methods and

approaches such as quantitative and qualitative, induction and deduction, analysis and synthesis, and logical analysis were used.

### **KEY ANALYSIS AND RESULTS**

The use of advanced techniques and technologies in the production process is important not only for the development of the cluster system in the economy of Uzbekistan, but also for the effective functioning of entrepreneurs. In the current conditions, production efficiency is a key factor in the development of the economy of Uzbekistan. The effective use of this factor is one of the main ways to ensure the sustainable development of the cluster system in our country.

The widespread implementation of innovations in the agricultural sector, the deepening of domestic processing of raw materials grown on our land are the demands of today. After all, the more industrialized agriculture is, the more the economic and export potential of the state increases, and the well-being of the population improves. Therefore, in recent times, Uzbekistan has been paying serious attention to creating infrastructure based on advanced technologies and introducing the cluster method in agriculture.

Agrocluster is a group of business entities that, along with integrating the processes of production, processing and sale of agricultural products into a single chain and using high-tech innovations, are engaged in increasing the competitiveness of agricultural products in the domestic and foreign markets, forming and developing an infrastructure complex in rural areas, increasing the employment rate and income of the rural population, and improving the quality of agricultural products and the ecological environment in the future.<sup>1</sup>

As a result of the growth of innovative activity, the range of tasks solved by clusters and their typology are expanding. The development of clusters is taking place in two directions:

- Ensuring cross-sectoral development based on the widespread use of innovations in order to expand integration, increase the range of products produced, and create a high value-added chain in the production of products and services. Taking into account the vital need for innovation to maintain the competitiveness of European manufacturers in the global economy, the European Union seeks to comprehensively support and develop cooperation between clusters in promoting innovation;
- Considering territorial aspects in the development of clusters, since clusters are often understood as "industrial districts".

Thus, competitive strategies that incorporate innovative and regionally distinctive aspects of modern clusters emerge as the basis for the progressive development of individual regions, resulting in the emergence of a new type of cluster - regional innovation clusters.

In our country, consistent measures are being taken to reform the agricultural sector, introduce market mechanisms and modern technologies into it. In particular, the cluster method has been introduced, and crop varieties have been changed based on the needs of the time. As a result, both productivity and income are increasing.

The advantage of the cluster system is that it allows for the sale and export of finished products, which are beneficial not only to the state but also to the manufacturer. Another advantage of the cluster system is that enterprises freely use the products produced and independently determine prices and sales volumes, taking into account the interests of all employees.

<sup>1</sup> Murodov Ch., Hasanov Sh., Murodova M. Agrocluster : organization of reaching theoretical Basics // Economics and finance , 2014. No. 2. P.19-25.

In implementing these tasks, grain clusters ensure the comprehensive development of business processes, leading to their formation as a separate economic entity in agriculture and, in general, to the development of agriculture and the processing industry in our country, ensuring employment.

If we consider the movement of agricultural products in grain-growing clusters, they are initially produced in the production unit of the grain-growing cluster or purchased from agricultural enterprises not belonging to the agro-cluster, stored, processed, and as a result of processing, a finished product is obtained, and the resulting product is sold.

Fundamental reform of agriculture in our republic, stable introduction of market relations, normative regulation of relations between entities producing, processing and selling agricultural products

legal framework, attract investment to the industry, introduce resource-saving technologies, and provide agricultural producers with modern processing equipment.

In implementing these tasks, grain clusters ensure the all-round development of business processes, leading them to their formation as a separate economic entity in agriculture and, in general, to the development of agriculture and the processing industry in our country, ensuring the employment of the population.

The widespread introduction of innovations in the agricultural sector, the deepening of the processing of raw materials grown on our land, is considered a modern requirement. After all, the more the agricultural sector is industrialized, the more the economic and export potential of the state increases, and the well-being of the population increases. Therefore, in the coming years, Uzbekistan will create an infrastructure based on advanced technologies, Serious attention is being paid to the introduction of the cluster method in agriculture.

The most pressing issues in grain clusters are improving accounting and auditing based on international standards, accounting for costs, forming internal transfer pricing, determining financial results for each type of product in an economically justified manner, ensuring the reliability of information in financial reporting forms, and creating the opportunity to effectively organize their audit.

In grain clusters One of the important conditions for organizing and maintaining accounting is the collection , processing, and systematization of information reflected in these primary documents . Ensuring the proper organization and timely maintenance of primary accounting is one of the main tasks of accounting , and primary accounting is of great importance in providing enterprise managers with information related to the activities of the business entity .

In grain clusters supply, production and sales processes Proper organization and maintenance of the initial account ensures the following:

- ensures that economic operations directly and indirectly related to the supply, production and sales process are reflected in accounting documents, which corresponds to the comprehensiveness of accounting and the principle of continuous accounting;
- ensures that products obtained from its own production are received without waste, in full and on time; -ensures the full and timely accounting of products purchased from abroad; -ensures the fair determination of the selling prices of products (works, services) in the process of supply, production and sales and their use in calculations; -timely reflection of calculations related to the process of supply, production and sales, prevents the formation of receivables and payables in an unreasonable manner; - ensures timely and complete accounting of costs associated with procurement, production and sales; - ensures correct calculation of the financial result from the sale of products (works, services).

it is important to prepare segment reporting based on accounting documents that are formalized in the primary accounting of supply, processing, and sales processes. to the point owner

The following principles should be followed when preparing segment reporting:

- segment reporting is clearly targeted, reliable, understandable, and relevant;
- segment reporting formats should be consistent over a period of time, with a minimum amount of data and without complex calculations, and should be systematized;
- the purpose of the report should be to focus on the capabilities of entities to attract investment and implement the business plan.

grain clusters, when preparing segmental reports on supply, processing, and sales processes, it is important to establish internal accounting prices, or transfer pricing, in which one production unit transfers its products or services to another production unit, resulting in increasing prices between production units.

The following methods are available for determining transfer prices when preparing segment reporting:

- based on market prices;
- on the basis of cost (variable or full) on the principle of “cost plus”;
- based on contractual transfer prices (under the influence of market conditions and costs during the production process).

In the operation of grain clusters, it is important to identify revenue and expenses in segment reporting by supply, processing and sales processes. According to International Accounting Standard (IAS) No. 14 “Segment Reporting”, the following cases should be considered when “primary reporting of segments is made:

-revenues from external customers; -revenues from transactions with other segments; -total assets; -segment liabilities; -cost of acquisition of fixed assets and intangible assets; depreciation expense; share of net profit or loss and investments from participation in the activities of associates or joint ventures; comparison of income and expenses, assets and liabilities 2.

-growing clusters are organized into several structural divisions, depending on the types of products grown and the specifics of their delivery to consumers as finished products, and are considered responsibility centers in accounting (Figure 1).

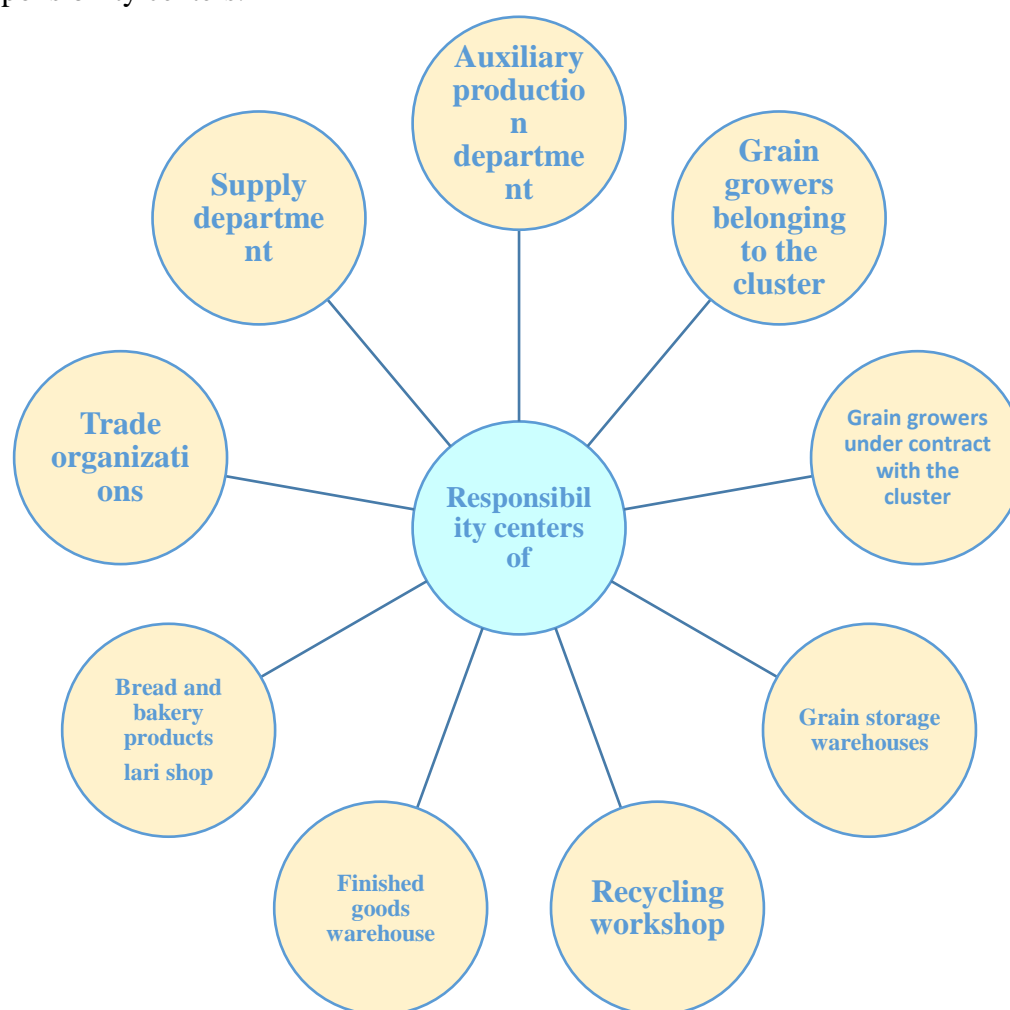
of grain clusters shows that they are organized into several structural divisions (responsibility centers), and the activities of the grain cluster are directly related to the activities of these structural divisions. These structural divisions are responsibility centers in terms of management, which is consistent with the goal of keeping their expenses and income separate. This allows for analysis, control, and evaluation of the activities of responsibility centers, resulting in increased effectiveness and efficiency of management decisions.

When accounting for costs across responsibility centers, when valuing services, raw materials, or products provided by them to another responsibility center, and when valuing services, raw materials, or products provided by them to another responsibility center, transfer pricing is needed.

The transfer price determination depends on the form of organization of production at the enterprise (centralized and decentralized). The organization of production in grain clusters is organized in a decentralized manner, and although the responsibility centers are subordinate to the management of

<sup>2</sup> International standard financial otchetnosti .- M.: Askeri - ASSA. 1999 .

the agrocluster, they are considered independent from the point of view of production. Transfer pricing within grain clusters should be established in a way that allows for the clear and reliable identification of the costs, revenues, and profits of each responsibility center. Transfer pricing is of great importance not only for determining the results of responsibility centers, but also for making management decisions on issues such as "how to produce and purchase", "how to sell and then process", and for evaluating the activities of responsibility centers.



**Figure 1 . Responsibility centers of grain-growing class lands**

grain clusters should meet the following basic requirements:

grain clusters achieve their ultimate goals and that the goals of responsibility centers are consistent with the overall goals of the agrocluster;

It should be adaptable and uniform for managers at different levels of management. Transfer pricing should not negatively affect the efficiency of the activities of the responsibility center-buyer, which purchases the products and services of the seller;

The independence of the seller and buyer responsibility centers in their activities should not be negatively affected;

to quickly adapt to changing conditions in domestic and foreign markets and to direct profits to productive areas;



must be formed based on and in accordance with the requirements of current laws.

grain-growing clusters (when one transfers its products to another as raw materials), and it is important to identify and apply the most appropriate of these methods. Professors B.A. Khazanov and A.A. Khashimov also expressed their views on this matter as follows: "When forming transfer prices between internal divisions of the enterprise, it is necessary to pay special attention to the methods of determining them. There are the following methods of determining transfer prices:

- market price;
- full cost plus profit (% of full cost)
- variable costs plus profit (% of variable costs)
- contractual price based on mutual agreement of the parties;
- full or reduced tannarx.

There is no single transfer price that meets the needs of enterprise managers, sales units, and buyers. In practice, some enterprises use the contractual market price as a transfer price, while others prefer to use the "full cost plus profit" method 3.

Although there are several methods for determining transfer prices, their application in practice depends on the characteristics of enterprises in the sectors of the economy. In the practice of industrial enterprises, the "contractual market price" is used as a transfer price, while in enterprises of other sectors the "full cost plus profit" method is more widely used.

As a result of our research, it was found that grain clusters have several responsibility centers, and they use transfer pricing methods (" market price", " contractual price based on mutual agreement of the parties ", "cost plus profit") (Table 1).

more convenient to use the "market price" method of forming transfer prices , in which the transfer price is equal to the price formed in the market . The disadvantage of this method is that, since the market price is formed by supply and demand, it can change rapidly under the influence of seasonality.

Transfer pricing is based on the " cost plus profit" method. It is used when responsibility centers are responsible for costs. However, this method reduces the possibility of saving money, that is, the higher the actual cost, the higher the selling price is set by the responsible responsibility center. Therefore, when determining transfer pricing in this method, it is necessary to consider the responsibility centers within agroclusters not as profit or investment centers, but as cost centers.

**Table 1**

**Methods used in forming transfer pricing in grain clusters 4.**

<b>Responsibility center ( seller )</b>	<b>Responsibility center (recipient)</b>	<b>Transfer pricing method</b>
Grain growers	Grain bleaching warehouses	Market price

<sup>3</sup> Khasanov BA, Khoshimov AA Management Accounting: Textbook for Higher Education Institutions. – T.: "Yangi Nashr" Publishing House, 2011. – P..222.

<sup>4</sup> Author's development

Grain bleaching warehouses	Recycling workshop	Price plus profit
Recycling workshop	Ready-made goods warehouse	Price plus profit
Ready-made goods house	Bread and bakery products workshop	Price plus profit
Bread and bakery products shop	Trade organizations	
Auxiliary processing unit	Grain growers	Price plus profit
	Don s bleaching warehouses	
	Recycling workshop	
	Finished goods warehouse	Contractual price based mutual agreement of the es
	Bread and bakery products shop	
Cluster suppliers	Trade organizations	
	Grain growers	Market price
	Don s bleaching warehouses	
	Recycling workshop	
	Ready-made goods warehouse	
	Bread and bakery products workshop	
	Trade organizations	

grain clusters . This is mainly used when agricultural products (raw materials) are purchased from producers. The advantage of this method is that the bulk of the products purchased by agroclusters as raw materials are grown on farms operating under contracts with the cluster. Their products are sold to the cluster at a free contractual price. Thus, determining the appropriateness of transfer pricing methods in grain clusters , applying them in mutual settlements between their production units (responsibility centers), and evaluating the activities of each responsibility center will increase the effectiveness of management decisions in grain clusters and ensure stable development.

### CONCLUSION AND SUGGESTIONS

The implementation of a new direction in the creation of agroclusters is becoming one of the important tasks of agrarian policy today, given the need for systematic improvement of legal, organizational and economic relations between economic entities and their networks, as a result of institutional and structural changes being implemented in the agriculture of Uzbekistan.

Improving accounting and audit processes in agroclusters, especially grain clusters, is a pressing issue today .

The use of advanced techniques and technologies in the production process is important not only for the development of the cluster system in the economy of Uzbekistan, but also for the effective operation of entrepreneurs. In the current conditions, the efficiency of production is considered a key factor in the development of the economy of Uzbekistan. The effective use of this factor is one of the main ways to ensure the stable development of the cluster system in our country.

The widespread introduction of innovations in the agricultural sector, the deepening of the processing of raw materials grown on our land, is considered a modern requirement. After all, the more agriculture is industrialized, the more the economic and export potential of the state increases, and the

well-being of the population increases. Therefore, in the coming years, Uzbekistan will pay serious attention to the creation of infrastructure based on advanced technologies and the introduction of the cluster method in agriculture.

Competitive strategies of modern clusters, incorporating innovative and regional distinctive aspects, are emerging as the basis for the progressive development of individual regions, which may result in the emergence of a new type of cluster - regional innovation clusters.

The advantage of the cluster system is that it does not consume raw materials, but allows for the sale and export of finished products that are beneficial to both the state and the manufacturer. Another advantage of the cluster system is that enterprises freely use the products they produce and independently set prices and sales volumes, taking into account the interests of all employees.

In implementing these tasks, grain clusters ensure the all-round development of business processes, leading to their formation as a separate economic entity in agriculture and, in general, to the development of agriculture and the processing industry in our country, ensuring the employment of the population .

The most pressing issues in grain-growing clusters are improving accounting and auditing based on international standards, accounting for costs, forming internal transfer pricing, determining financial results for each type of product in an economically justified manner, ensuring the reliability of information in financial reporting forms, and creating opportunities for effective organization of their audit.

In grain clusters , establishing internal accounting prices, or transfer pricing, is of great importance when preparing segmental reports on supply, processing, and sales processes.

Grain-growing clusters are organized into several structural divisions, depending on the types of products grown and the characteristics of their delivery to consumers as finished products. These are considered responsibility centers in accounting . This allows for analysis, control and evaluation of the activities of responsibility centers, as a result of which the effectiveness and efficiency of management decisions made increase.

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