



## ORGANIZATION OF THE PROCESS OF PRODUCTION AND SALES OF AGRICULTURAL PRODUCTS IN AGRICULTURAL CLUSTERS

Janibekov F.

Senior lecturer, Samarkand state university of veterinary medicine,  
animal husbandry and biotechnology,

M.U.Khudoyberdiyeva

Assistant professor, Samarkand state university of veterinary medicine,  
animal husbandry and biotechnology,

Isroilov Lazizbek Lutfulla ugli

student of the Samarkand state university of veterinary medicine,  
animal husbandry and biotechnology.

<https://doi.org/10.5281/zenodo.14848019>

**Abstract:** A generalized and expanded definition of a cluster has been developed based on a study of the economic essence of the cluster, the need for its organization and development principles, conditions, and theoretical views.

**Keywords:** cluster, agrocluster, competitiveness, integration, innovation.

**Introduction.** In recent years, our country has been implementing consistent reforms aimed at the rapid development of agroclusters. In this regard, effective forms of economic management are being introduced, and foreign and local investments are being attracted. "In particular, a cluster method of production has been established in agriculture, the volume of agricultural land allocated to clusters by crop type is 62 percent in cotton and textiles, 8 percent in livestock farming, and 7.5 percent in fruit and vegetable growing. Also, the introduction of modern resource-saving technologies allows agricultural producers to effectively use land, water, and material and technical resources, process the grown raw materials and deliver them to the consumer in the form of finished products."

**Methodology.** At the same time, the introduction of the cluster method of farming in agroclusters allows, while continuously increasing the production of agricultural products and improving their quality, to combine the processes of production, supply, storage, processing and sales in a single entity, allowing the entity to deliver its own products to consumers as finished products.

currently being implemented to deepen structural changes and consistently develop agricultural production is to increase product production in order to ensure the country's food security, while also replacing imports by increasing their types, creating an export-oriented agricultural production system by focusing on environmental friendliness, preventing waste by organizing the storage and processing of produced products, preventing seasonal sharp increases in prices throughout the year, and ensuring the continuous provision of the population with basic agricultural products, and maintaining price stability.

**Research results and analysis.** The analysis shows that despite the state support for the agro-sector, there are problems in the formation of transfer prices in mutual settlements between production units that produce, store, process and sell agricultural products in clusters being formed in the agro-sector, and that effective market mechanisms are not being used at the required level.

To this end, it is important to increase the volume of agricultural production through diversification of the agricultural sector and increase the economic interests of agricultural

producers, as well as to introduce advanced forms of accounting in the agricultural sector, develop an "Accounting Policy" in each economic entity, improve the formation of transfer prices, determine financial results on an economically sound basis, and ensure the interests of each production unit in the distribution of profits. These determine the relevance of the research topic.

Today, attracting new innovations, studying foreign experience and implementing them in practice is considered an urgent issue in all areas. At the same time, despite the comprehensive measures taken, a number of shortcomings, problems and imbalances remain in the production, collection, transportation, storage, processing, packaging and sale of agricultural food products in the domestic and foreign markets in order to supply the population with sufficient quantities and quality. In particular, the lack of the necessary amount of raw materials for production and processing and the failure to establish timely supply, the low material interest of the products produced by farms as a result of their purchase by processing enterprises at low prices, the deterioration of the quality of agricultural products as a result of non-compliance with technology during the collection of agricultural products, the deterioration of the quality as a result of the lack of special equipment during the transportation of agricultural products, the lack of special warehouse buildings and refrigerators for storing agricultural products grown on multi-branch farms, the geographical location of processing enterprises is not optimal according to the available raw material resources, the lack of qualified specialists in the creation, maintenance and use of innovative equipment and technologies in production and processing, and the lack of widespread training of personnel in this area, and the lack of widespread advertising of the process of selling agricultural products.

Therefore, a comprehensive and in-depth analysis of the development trends of these processes in a given period, studying their specific causes, and identifying existing opportunities in this regard will serve as an important factor in increasing the efficiency of this sector in the future and determining priority areas for its development.

In such conditions, the main factor for the sustainable development of agriculture is the creation of "clusters" in order to create a new institutional environment for strengthening cooperation and increasing the role of the state with various economic entities operating in the processes of production, processing and sale of agricultural products. A cluster is a holistic chain from product production to its sale, and today serious attention is paid to the complete creation of a cluster model.

As our President Shavkat Mirziyoyev noted, "...Clusters should be the "locomotive" for the rapid development of the agricultural sector."

However, due to the incomplete formation of a comprehensive theory of the economic essence of a cluster, the principles of its organization and development, conditions, stages, and the existence of different approaches, it is appropriate to study theoretical views directly related to the cluster.

The term "cluster", when translated from English, means a combination, collection, or group of several identical elements.

The term "cluster" was first used as an economic category by Michael Porter in the 1980s. According to him, "a cluster is a geographically interconnected grouping of companies and institutions operating in a certain field, which creates opportunities for the

competitiveness of manufacturing enterprises and forms a single technological chain of closely interconnected sectors . "

The essence of the direct cluster is based on the AANastin's extensive background.

In particular, he stated that "a cluster consists of a system of geographically located, interconnected and complementary market entities with different ownership - family entrepreneurs, farmers' cooperative enterprises, social and scientific organizations, educational institutions and advisory services - in order to unite in solving production and sales tasks simultaneously and in cooperation . "

The definition given by S. Rosenfeld is as follows: "A cluster is an opportunity for mutually beneficial agreements in various areas of geographically interconnected production enterprises, as well as a common risk" , while V. Price states that "A cluster is a new method of effective cooperation between industry enterprises and local authorities, through which the government assists in the transformation of business and entrepreneurial entities." describes.

Also, according to K. Ketels, "a cluster is a group of enterprises interconnected with industrial sectors, government bodies, educational institutions, financial and public organizations," while A. Voronov and A. Buryak define "a cluster is a combination of specialized enterprises that provide high efficiency and contribute to the development of the regional economy through the production of competitive products . "

SAPomitov defines in his research that "a cluster is a structure that increases competitiveness based on accelerating the innovative activities of enterprises and fully meets the requirements in the process of resisting the strong impact of competition," while GAYasheva defines it as "a cluster is a network of cooperation between supplier, manufacturer and buyer enterprises united around a research and education center , forming a complementary network in terms of their relationships with each other . "

Summarizing and expanding these theoretical definitions and ideas, we can conclude that "a cluster is a way to unite all sectors of the economy into one system, create an "added value chain" in the processes of production, processing and sale of agricultural products, form an innovative economy, increase the competitiveness of agricultural products in domestic and foreign markets, increase the employment rate and income of the rural population, and ultimately create economic entities that will further improve the quality of competitive agricultural products and the ecological environment in the future, ultimately bringing high profits."

Conclusions and suggestions. The analysis shows that despite the state support of the agro-sector network, there are problems in the formation of transfer prices in mutual settlements between production units that produce, store, process and sell agricultural products in clusters being formed in the agro-sector, and effective market mechanisms are not being used at the required level.

For this, it is important to increase the volume of agricultural production by diversifying the agricultural sector and increasing the economic interests of agricultural producers, as well as to introduce advanced forms of accounting in the agricultural sector, develop an "Accounting Policy" in each economic entity, improve the formation of transfer prices, determine financial results on an economically sound basis, and ensure the interests of each production unit in the distribution of profits. These determine the relevance of the research topic. As a result of our research, we would like to make the following proposals:

- Theoretically substantiate the impact of technological features on the organization of cost accounting in agroclusters;
- Scientifically explain the role and importance of financial reporting and auditing in management accounting;
- To reveal the economic essence of costs, develop scientific principles for their classification, taking into account their characteristics in agroclusters in the context of deepening structural changes and the consistent development of agricultural production;
- Scientific justification of the need for information support for the management system based on improving the initial and cumulative accounting of financial results;

### References:

- 1.O'zbekiston Respublikasining "Buxgalteriya hisobi to'g'risida"gi Qonuni. 2016 yil 13 aprel, № O'RQ-404.
- 2.O'zbekiston Respublikasi Prezidenti Shavkat Mirziyoyevning "2022 - 2026-yillarga mo'ljallangan yangi O'zbekistonning taraqqiyot strategiyasi to'g'risida"gi farmoni, 2022-yil 28-yanvar, № PF-60.
- 3.O'zbekiston Respublikasi Prezidentining "O'zbekiston Respublikasi qishloq xo'jaligini rivojlantirishning 2020 - 2030 yillarga mo'ljallangan strategiyasini tasdiqlash to'g'risida" PF-5853-son farmoni. 2019 yil 23 oktyabr.
- 4.O'zbekiston Respublikasi Prezidentining "Moliyaviy hisobotning xalqaro standartlariga o'tish bo'yicha qo'shimcha chora-tadbirlar to'g'risida" gi Qarori. 2020 yil 24 fevral. PQ-4611.
- 5.O'zbekiston Respublikasi Vazirlar Mahkamasining "Mahsulot (ish, xizmat)larni ishlab chiqarish va sotish xarajatlari tarkibi hamda moliyaviy natijalarni shakllantirish tartibi to'g'risida"gi Nizomni tasdiqlash to'g'risida"gi Qarori. 1999 yil 5 fevraldagi 54-sonli Qaroriga ilova.
- 6.BHMS «Moliyaviy hisobotni tuzish va taqdim etishning konseptual asos». O'zR. AV tomonidan 1998 yil 14 avgustda ro'yxatga olingan, № 475.
- 7.1-son BHMS «Hisob siyosati va moliyaviy hisobot». O'zR. AV tomonidan 1998 yil 14 avgustda ro'yxatga olingan, № 474.
- 8.3-son BHMS «Moliyaviy natijalar to'g'risidagi hisobot». O'zR. AV tomonidan 1998 yil 26 avgustda ro'yxatga olingan, № 484.
- 9.Mirziyoyev Sh.M Milliy taraqqiyot yo'limizni qat'iyat bilan davom ettirib, yangi bosqichga ko'taramiz».- T.: O'zbekiston, 2017. -592 b.
- 10.Do'stmuratov R.D. Audit asoslari. Darslik.-T.: O'zbekiston milliy ensiklopediyasi, 2003. - 612 b.
- 11.Alikulov A.I. Xarajatlar hisobi va tahlilining nazariy hamda amaliy masalalari. Monografiya. – T.: "Fan va texnologiya", 2011. -196 b.
- 12.Karimov A., Kurbanbayev J., Jumanazarov S. Buxgalteriya hisobi. Darslik. – T.:Iqtisod-moliya, 2019.
- 13.Avlokulov A.Z. Moliyaviy natijalar hisobi va auditi metodologiyasini takomillashtirish. Iqtisodiyot fanlari doktori (DSc) dissertatsiyasi avtoreferati. -T.: 2019. 71-b.
- 14.Urazov K.B. Boshqa tarmoqlarda buxgalteriya hisobining xususiyatlari. Darslik. Qayta ishlangan va to'ldirilgan 2-nashr.- T.: «Fan va texnologiya», 2019. – 540 b.
- 15.Abdullaev, Z. H., & Quagli, A. (2022). THE METHODOLOGY FOR

RECOGNITION OF BIOLOGICAL ASSETS'GROWTH, NATIONAL AND INTERNATIONAL PERSPECTIVES. Current Issues of Bio Economics and Digitalization in the Sustainable Development of Regions, 1-4.

16.Hasanovich, A. Z. (2021). Analysis of factors affecting income variation in farms. INTERNATIONAL JOURNAL OF SOCIAL SCIENCE & INTERDISCIPLINARY RESEARCH ISSN: 2277-3630 Impact factor: 7.429, 10(12), 36-39.

17.Hasanovich, A. Z. (2021). Analysis of factors affecting income variation in farms. INTERNATIONAL JOURNAL OF SOCIAL SCIENCE & INTERDISCIPLINARY RESEARCH ISSN: 2277-3630 Impact factor: 7.429, 10(12), 36-39.

18.Mardonov, M., Kyrmizoglou, P., & Sanaev, G. METHODOLOGICAL ASPECTS OF THE AUDIT OF INNOVATIVE PRODUCTS. CENTRAL EUROPEAN REVIEW OF ECONOMICS & FINANCE, 79.

19.Mardonov, M., Kyrmizoglou, P., & Sanaev, G. METHODOLOGICAL ASPECTS OF THE AUDIT OF INNOVATIVE PRODUCTS. CENTRAL EUROPEAN REVIEW OF ECONOMICS & FINANCE, 79.

20.Mardonov, M. (2022). EMPIRICAL ANALYSIS OF THE DEVELOPMENT OF INNOVATIVE ACTIVITIES IN UZBEKISTAN. Экономика и образование, 23(Maxsus\_son), 539-544.

21.Mardonov, M. (2021). INNOVATSION FAOLIYATNI RIVOJLANTIRISHNING EMPIRIK TAHLILI. SCIENCE AND INNOVATIVE DEVELOPMENT, (5), 16-23.

22.Уразов, К. Б., & Мардонов, М. Ш. (2021). Инновацион фаолият кўрсаткичларини статистик ҳисоботларда очиқ бериш масалалари. DEVELOPMENT ISSUES OF INNOVATIVE ECONOMY IN THE AGRICULTURAL SECTOR, 155.

23.Karimov A.A. va boshq. Buxgalteriya hisobi. –T.: Sharq, 2004.

24.Худойбердиева М.У.О'zbekistonni rivojlantirishda menejmentning o'rni va roli «ОБРАЗОВАНИЕ И НАУКА В XXI ВЕКЕ». Выпуск №56-6 (ноябрь, 2024).

25.Худойбердиева М.У.Хизматлар sohasi rivojlanishining aholi turmush darajasiga ta'siri. YASHIL IQTISODIYOT VA TARAQQIYOT .2024-yil, aprel. Maxsus son

26.Худойбердиева М.У.Innovatsiya, innovatsion iqtisodiyot atamalarining mohiyati va ulardan samarali foydalanish yo'llari.YASHIL IQTISODIYOT VA TARAQQIYOT .2024-yil, aprel. Maxsus son