FEATURES OF ACCOUNTING IN CLUSTER FARMS IN THE CONTEXT OF DIGITALIZATION

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At present, in the context of globalization and deepening integration processes, one of the models for the further development of the economy of Uzbekistan is the use of a cluster approach. Clustering is a new approach to the formation of an innovative economy. At present, the most effective tools for activating and developing clusters are still poorly known and, as a result, do not find application. In general, the basis, as well as the theoretical basis for solving this problem, are the works of foreign authors. The theory of cluster development has gained popularity in developed countries since the 80s and 90s of the last century and since 2000 in developing countries and countries with economies in transition.

The concept of "cluster" comes from the English word "cluster" and means the union of several homogeneous elements, which can be considered as an independent unit with certain properties. In the writings of the English economist Alfred Marshall, who studied the industrial districts of Great Britain at the end of the 19th century, the word "cluster" was encountered. It was put into practice a century later after a cluster boom broke out in Italy in the late 1980s, which led manufacturers of consumer goods to a breakthrough in world markets[1].

Then the "cluster revolution" rolled across Europe, and then reached America. For the first time this concept was formulated in Michael Porter's book "International Competition". He introduced this concept for firms and companies located in the local territory and united by common tasks when entering the market. Porter's book The Competitive Advantage of Nations gave rise to numerous theoretical developments in the field of international trade. The development of clusters has become an important direction in the economic policy of states.

The tasks of economic diversification, the transition from raw material exports to the development of industrial competitiveness through the creation of priority clusters, support for investment institutions, an appropriate credit policy, and the introduction of innovations and advanced technologies are coming to the fore.

In the context of the transition to a market economy, one of the problems of the economy of Uzbekistan was the low competitiveness of local products with a high share of value added, which is manifested in a low degree of processing of local raw materials, insufficient development of high-tech industries, and insignificant exports of high-tech products.

World experience shows that the production of goods with a high share of value added often involves a large number of specialized enterprises that are part of a single cooperative network, a cluster. Successful clustering, as a rule, is based on a deep social division of labor, a significant scale of production, a deep degree of processing of raw materials, a wide use of innovative technologies, and the presence of external conditions for the production of highly competitive products.In the Republic of Uzbekistan, a certain legislative framework has been formed for the clustering of the economy. For example, on December 21, 2016, the Decree of the President of the Republic of Uzbekistan No. PP-2687 "On the Program of Measures for the Further Development of the Textile and Clothing and Knitwear Industry for 2017-2019" was adopted. This resolution was adopted in order to fully disclose the available opportunities in this area, as well as the rational and efficient use of the existing potential. In general, the main goal is to create a waste-free technology based on the creation and implementation of a new advanced type of industrial activity for our national economy - a cluster scheme. It was planned to create a closed waste-free production chain "raw cotton - processing - finished products.

Here we are talking not only about the traditional cultivation of raw cotton by cotton farms, but also about the processing of primary cotton raw materials and cotton stalks at cotton processing, oil extraction and other enterprises to create products with high added value. At the same time, secondary products of cotton processing and oil extraction, such as cotton spinning waste, meal, shellac, are then used in the livestock complex, and the waste of the livestock complex is used in a biogas plant, which is used to generate heat and electricity, and then transferred to grow vegetables, greens in greenhouses.

The creation of the first pilot industrial cluster by the above Decree of the President of the Republic of Uzbekistan was aimed at:

- further deepening of structural changes and reduction of state participation in agriculture;
- attracting foreign investment to create an integrated cluster system for innovative development of the agro-industrial complex;
- introduction of effective methods of growing raw cotton and organization of deep processing of agricultural raw materials;
- increasing the efficiency of production and wages in agriculture.

The ultimate goal of this pilot industrial cluster was to produce competitive regional products with high added value by solving many problems in the regions, such as the efficient use of labor and material resources, budget replenishment, export opportunities and social issues.

The development of production clusters that process local raw materials is one way to mobilize resources in the regions to boost economic growth. Clusters successfully solve the problem of creating cooperative ties between textile enterprises and farms, organized on the basis of direct contracting agreements for the cultivation of raw cotton by farms and its supply to a textile enterprise for further deep processing at their own production facilities and make an important contribution to socio-economic development both regions and the country as a whole.

In the Republic of Uzbekistan, starting from 2017, a cluster system for the development of textile production began to be introduced by adopting a Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On measures to introduce modern forms of organization of cotton and textile production" on January 25, 2018. This serious step towards a radical reform of the industry organization system has become an impetus for the formation of unified production chains from raw materials to finished products.

Over the past period, the cluster model has shown its effectiveness. This form of organization can significantly reduce the transaction costs of farmers, producers, thereby helping to increase the price competitiveness of textile products.

Within the framework of the Decrees of the President of the Republic of Uzbekistan dated 19.05.2017. No. PP-2978 "On measures to create a modern cotton-growing and textile cluster in the Bukhara region", dated 15.09.2017. No. PP-3279 "On measures to create a modern cotton-growing and textile cluster in the Syrdarya region" and Resolution of the Cabinet of Ministers dated January 25, 2018 No. 53 "On measures to introduce modern forms of organization of cotton and textile production" 96 projects are being implemented in 117 regions of the republic , on an area of 907.783 thousand hectares. At the end of 2020, the largest number of clusters operated in Andijan (12 units), Samarkand (11 units) and Khorezm (10 units) regions [2].

At the present stage of management, economic entities need reliable information, which is considered the main resource, to make managerial decisions. This information is provided by accounting. Since one of the main tasks of accounting is the formation of complete and reliable information about the activities of the enterprise and its property status, which is necessary for users of financial statements[3].

The article discusses the need, ways of collecting, providing storage of accounting information in industrial elements that are part of the cluster. Since accounting information is one of the main resources and this fact requires a special approach to building an information system for managing clusters. In such cases, the manager independently decides in what sections to classify control objects and how to account for them.

To do this, the modern manager needs information that should help him make the best decision, showing increasing interest in improving the efficiency of traditional accounting procedures as a source of such information. It is obvious that the current traditional approach with an emphasis on standardized procedures should give way to more flexible accounting systems focused on the analysis of the organization's capabilities, the totality of which can be successfully implemented in a management accounting system.

Thus, we can say that in modern conditions, management accounting through its functions acts as the main information basis for managing the

organization's activities, its strategy and tactics. Information support of production activities includes all the economic information of the enterprise, methods of its presentation, storage, transformation. In modern conditions, information support is organized on the basis of hardware and software and is, in relation to them, providing a higher level.

To ensure the activity of clusters, economic information is the most important resource along with energy, material, labor, financial and other resources, and this fact requires a special approach to building an information management system. It should be noted that more than half of the economic information is accounting data, one of the main tasks of which is the formation of complete and reliable information about the activities of the enterprise and its property status, which is necessary for internal users of financial statements of various forms of ownership, which form the basis of a market economy.Based on this, we can conclude that there is an objective need to organize such accounting, which will provide the administrative apparatus with information for making informed management decisions. Since the transition of the economy to market economic conditions has significantly complicated the process of managing clusters, and, consequently, the tasks facing the accounting system as an information system that provides measurement, processing and transmission of financial data. The most important tasks of accounting are the development and implementation of solutions aimed at achieving financial and economic stability and the efficiency of the functioning of enterprises included in the cluster scheme. This requires not only high professionalism from managers, but also the ability to adequately assess and respond in a timely manner to changes in economic processes and modes of operation of the organization, which in many cases causes difficulties due to the lack of analytical and operational data generated in the traditional accounting system. In this regard, there was a need to perform additional functions for the formation of information for the purposes of planning, forecasting, decision-making, control, and in the corresponding restructuring of the accounting system.

In the context of digitalization, the procedure for creating and using accounting information for management has changed. The reason was external and internal factors. Conventionally, these factors can be divided into the following groups:

The first group includes factors associated with a change in the role and tasks of accounting, that is, the transition from strict regulation of the rules for the formation of accounting information to multivariance,

as well as the transition from traditional accounting tasks, the purpose of which was to provide information for the needs of centralized control, to the formation of information, meeting the needs of multiple users to make informed decisions related to their activities.

The second group of factors includes changes associated with the development and use of the legal framework for the activities of economic entities. An important element of this base should be legal acts regulating the formation of the necessary management information by the accounting system.

The third group of factors should include the growing number of users of accounting information, especially external ones (shareholders, investors, creditors, suppliers, tax authorities, etc.). This in turn changes the role of accounting and reporting. That is, financial statements should become a source of reliable, timely, sufficiently reliable financial information for a correct assessment of the financial and property position of an economic entity (profitability, liquidity, solvency).

In general, accounting information, depending on who it is intended for, can be informational; control; analytical character. The accounting information system is a subsystem of the integrated enterprise management information system and occupies a central place in it.The task of an integrated system of clusters in the industrial sphere of the economy is to streamline information flows, minimize the volume of primary information by reducing its duplication, and provide effective access to information resources of enterprises that are part of the cluster to managers of all levels to make motivated management decisions. The accounting information system of the cluster interacts with other information systems both inside the cluster and outside it. For example, information about the staffing table, personnel movement, personnel records is maintained by the personnel department of the enterprise, but the same information is the basis for such a section of accounting as accounting for labor and wages. Usually, the well-established connection of accounting with the marketing system helps to track the dynamics of pricing, sales, demand, etc. As we know, another important component in the integrated cluster management system is the system of office work and electronic document management. The concept of electronic document management dates back to the 80s of the XX century. Unlike paper-based documents with their rigid frames, static form and limited features, the transition to dynamic digital electronic documents provides special advantages when creating, sharing, distributing and storing information. Electronic

documents can be simultaneously used by employees within the same working group, a separate enterprise or the entire cluster as a whole.

In modern conditions, information of a regulatory nature is becoming increasingly important in the work of an accountant, so the use of reference and legal information systems is becoming part of the professional activity of the accounting service of an enterprise.

Equally important for the accounting information system is the interaction with information systems of external users. Since the interaction of the accounting information system with other information systems of internal and external users increases the level of requirements for the professional competence of an accountant, since an accountant must not only be proficient in the theory and practice of accounting, but also have the skills to work in a particular accounting information system, be able to prepare information for information external user systems.

Based on the foregoing, we can conclude that today's employer in any field of activity, including cluster farms, needs not just an accountant, but an accountant with advanced knowledge in the field of information technology.

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