

## **Characteristics of Production Activities of Cotton-Textile Clusters and Their Impact on Accounting Policies**

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**Abstract:** The article examines the mechanisms for testing and supporting cotton-textile clusters on the part of government and non-government organizations, as well as forms of promoting the development of production cooperation within the economic cluster of business entities specializing in cotton-textile production.

**Keywords:** Cluster, regulatory framework, public administration, non-governmental association, market infrastructure, financial and other institutions, gross income.

**Introduction:** The task of increasing production efficiency has been put on the agenda of the current stage of economic modernization. Solving this problem in practice without supporting processes of production cooperation within the framework of an economic cluster of specialized business entities is a very difficult task. The complexity and versatility of the problems solved in the development of industrial cooperation within the framework of a business cluster of specialized economic entities in various sectors of the economy requires improving the mechanisms of state support and regulation of these processes.

The system created in the republic to support and stimulate the development of the business environment by state and non-state organizations makes it possible to form these processes in the economy at a high pace. However, the main part of the elements of this process, first of all, little importance is attached to the organization of production cooperation within the economic cluster of economic entities specializing in various types of activities based on different forms of ownership. In addition, network and regional authorities often do not coordinate cross-functional activities. The competencies of business entities specializing in the production of cotton fabrics when solving specific problems within the economic cluster of economic cooperation are not fully regulated [6]. Improving the regulation and support of production cooperation processes by state and non-state bodies within the economic cluster of business entities specializing in the cotton and textile industry includes the following main areas:

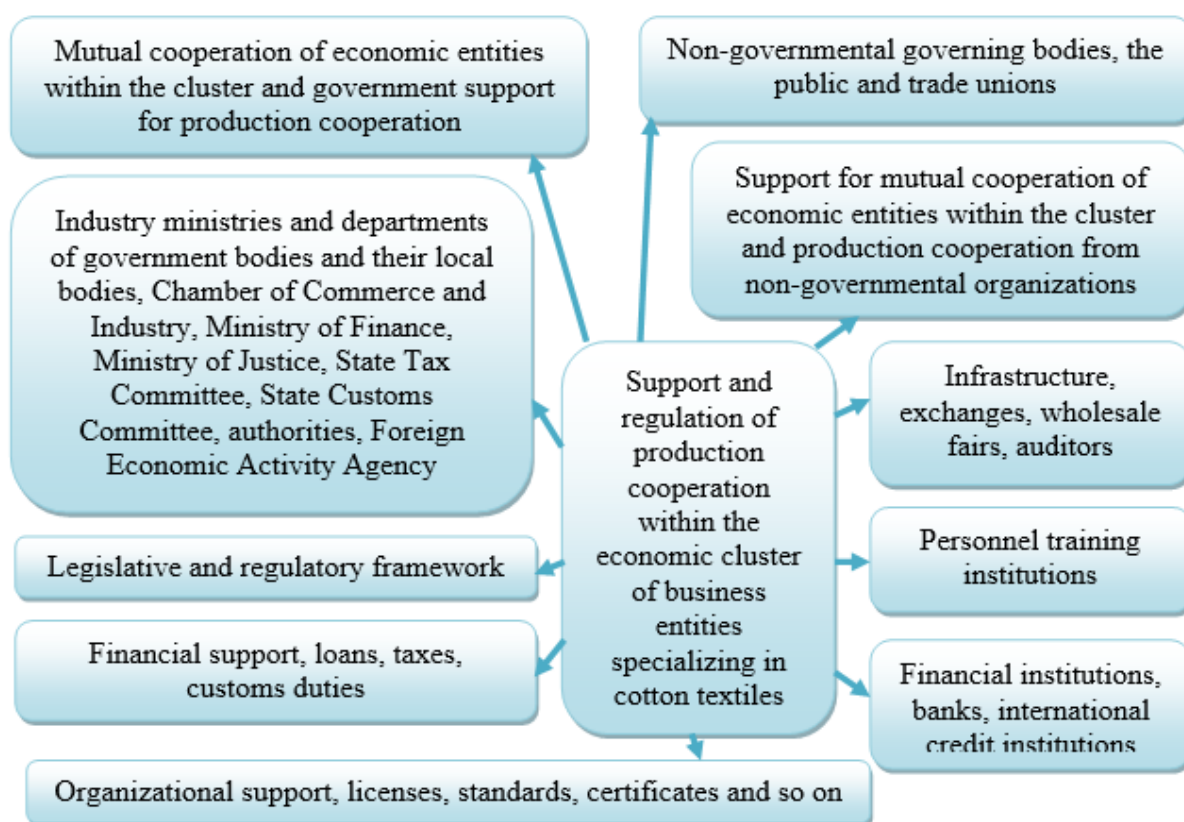
- improvement of the regulatory framework;
- strengthening the activities of government bodies, taking into account the limited powers of government bodies to support and encourage these processes;
- intensifying support for non-governmental organizations, market infrastructure, financial and other institutions for the development of production cooperation within a cluster of business entities specializing in various types of activities.

## Analyzes and results.

The main elements of support and regulation of production cooperation within the economic cluster of economic entities specializing in cotton products are presented in Figure 1 [7].

It is known that relations between business entities are regulated by the general norms of civil legislation. However, as foreign experience shows, subcontracting relations involving small businesses are regulated by special legislation aimed at protecting the interests of small businesses. In our opinion, it is necessary to introduce such a special legal document in our country, in particular, to develop and adopt the draft of the Republic of Uzbekistan “Regulations on mutual cooperation and production cooperation in the production of goods, performance of work and provision of services within the framework of the economic cluster.”

This draft Regulation, in our opinion, will regulate important mechanisms of a market economy, business entities will have the opportunity to formally satisfy their requirements for production cooperation within the economic cluster in the production of goods, works and services, risks will be reduced and the organization of production processes will be reduced.



**Figure 1. The main elements of support and regulation of production cooperation within the economic cluster of business entities specializing in the production of cotton fabrics.**

This draft Regulation, in our opinion, will regulate important mechanisms of a market economy, business entities will have the opportunity to formally satisfy their requirements for production cooperation within the economic cluster in the production of goods, works and services, and risks will be reduced. decreases in the organization of production processes. The need to develop and adopt this Regulation is determined by the effectiveness of the implementation of large-scale measures to develop mutual cooperation and production cooperation of business entities in the Republic of Uzbekistan. According to preliminary data, the accurate implementation of the above document will increase the gross income of republican enterprises participating in this process by no less than 12-15 billion soums, and their profit (added value) by 1.2-1.5 billion soums due to reducing production costs. In this case, according to preliminary expert calculations, an additional 4-5 billion soums will be added to the state budget, and 8-10 thousand new jobs will be created [8].

## Conclusions.

At the same time, the Regulations must establish that participants in production cooperation within the economic cluster have the following obligations under the agreement:

- exercise your rights without causing harm to third parties and their interests;
- providing partners with complete and reliable information and documents related to the joint production of goods, performance of work and provision of services within the framework of production cooperation within the business cluster;
- do not interfere with the rapid and complete fulfillment of their obligations by participants in production cooperation within the economic cluster.

Important attention should be paid to the following forms of support for the development of industrial cooperation within the economic cluster of economic entities specializing in cotton textiles from government authorities and management:

- organization of conferences, training seminars for the purpose of training and development of practical skills on specific issues;
- organization of special courses for specialists involved in solving these problems [9].

In each district and region, special programs should be developed with the participation of interested ministries and departments to implement effective and targeted work on mutual cooperation of business entities specializing in various types of activities within the economic cluster and the expansion of production cooperation [10].

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