

PREPARATION OF MODEL-BASED ACTIVITIES IN THE ACCOUNTING CONDITIONS OF AGRICULTURAL ENTERPRISES

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At present, the dynamics of development of the agricultural sector of the economy of the republic remains at a moderate level. Systemic problems in the agro-industrial complex have not been adequately addressed.

Effective modernization and innovative development can be achieved only in the conditions of rational distribution of agricultural products. Given the long-term nature of investment in modernization and innovation, forecasting and planning need to rise to a new level both for the development of technical and technological progress and for the formation of new approaches to the economic mechanism, as well as short-term forecasting and planning.

These problems include:

- ✓ rural social infrastructure is underdeveloped, demographic problems are growing in most areas;
- ✓ the profitability of many agricultural producers from the sale of their products remains unaffordable;
- ✓ lack of own and attracted financial resources does not allow to modernize agricultural production, which negatively affects its competitiveness.

Planning and forecasting tasks include determining the volume of personal consumption of the population, products used for industrial consumption, as well as products used to replenish stocks and reserves and exported.

Forecasting and development planning of the agro-industrial complex is carried out in accordance with the subcomplexes, which are determined on the basis of technological connections of production of final products. The combination of industries is recognized as reasonable, which allows the full and high efficiency use of various production factors [1].

Modeling is one of the tools for forecasting and planning the results of enterprises. Forecasting involves the sale of a product in the activities of enterprises and the determination of financial income from its sale. Such a forecast is based on the results of marketing research and primarily involves the use of system analysis. In the systematic analysis, a formal classification of the goals of the enterprise and the means to achieve these goals is developed. Typically, modeling is seen as one of the methods of assessing the system and its response to distortions on a number of indicators.

The model developed by us on the basis of our scientific research is aimed at developing the activities of agricultural enterprises through computer experiments.

The steps for creating a model are:

- ✓ collection and analysis of initial data;
- ✓ data grouping and selection of indicator groups;
- ✓ operation of the model, obtaining optimal options for the development of the

enterprise complex.

Preparatory work includes:

- collection and analysis of the dynamics of the actual activities of enterprises;
- determining the estimated cost of material and technical resources;
- determination of forecast prices for finished products;
- analysis of market conditions and competitors.

The composition of the blocks depends on the specific characteristics of the enterprise.

The composition and structure of the model.

I. The enterprise model includes the following blocks:

- ✓ forecast structure and structure of the industry;
- ✓ forecast prices for material and technical resources and finished products;
- ✓ production program;

Structure of income and expenses;

- ✓ volume of product sales and distribution;
- ✓ Key performance indicators.

II. Integrated business model:

- production capacity;
- expenses and income;
- efficiency of production and financial activities.

An example of the structure of a model.

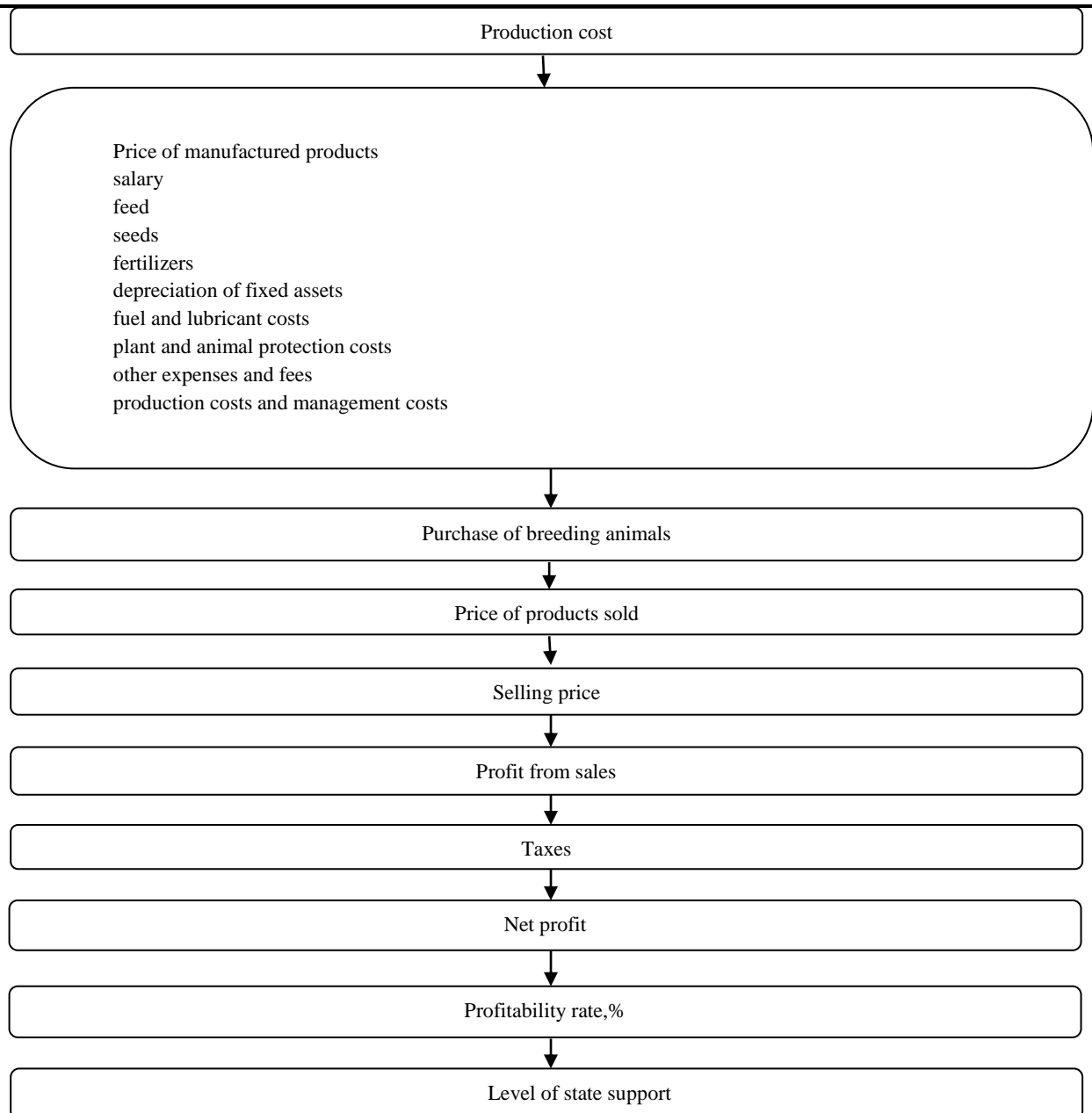


Figure 1. The form and structure of the model of activity of agricultural enterprises

Advantages of the model:

- ✓ has a number of special features that allow you to consider different options for decision-making, to conduct a comparative analysis of them;
- ✓ ease and simplicity of use;
- ✓ has the ability to view the process in the system in a timely manner, schematically determine the structure and output;
- ✓ modeling allows to describe the structure of the system;
- ✓ possibility to add or change the content of the blocks as much as possible;
- ✓ high speed of obtaining alternatives to the system.

The structural model is designed for agriculture. Using it, you can pre-determine and plan the state of enterprises, agribusinesses, agribusiness networks and agribusiness in general, taking into account the impact of external factors:

- ✓ state of international markets;
- ✓ natural and climatic conditions;
- ✓ features of public administration;
- ✓ Interaction with international organizations.

The use of modeling in forecasting and planning the status and development of the agro-industrial complex within the WTO is able to assess the various options for the activities of agro-industrial sectors and sub-sectors in the context of increasing international competition in the food industry.

LIST OF USED LITERATURE

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