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DIRECTIONS FOR IMPROVING THE FINANCIAL AND BUDGETARY MECHANISM IN THE FORMATION OF LARGE AGRICULTURAL ENTERPRISES

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Abstract

In contemporary conditions continuous changes in the economic conjuncture is a characteristic feature of the economic system. The article analyzes connection of the financial and budgeting mechanism in the formation of large agricultural enterprises directly from the economic potential of the state. In world practice, it is characteristic the wider use of financial and budgetary mechanisms to support the formation of large farms. The economic mechanism as a whole promotes the formation of an efficient economy in agriculture and an increase in the profitability of agricultural producers. Development of the financial and budgetary mechanism for the formation of large agricultural enterprises primarily serves to increasing the profitability of agricultural production, and in the article is analyzed the formation of large agricultural corporations with the accent on the selection of priority areas and financing measures, improving financial-budgetary mechanisms in this framework. The measures aimed at improving and stimulating the financial and budgetary mechanisms of agricultural enterprises were classified with appropriate proposals.

Keywords: *Agricultural enterprises, finance-budget, agriculture, financial mechanism, competition.*

Introduction

In contemporary conditions continuous changes in the economic conjuncture is a characteristic feature of the economic system. In particular, in low-income, risky, depending on climatic conditions and sensitive to market conditions branches should be used indirect means of impact. In this regard, it is important to increase the efficiency of the use of economic mechanisms to ensure sustainable development in agriculture, which is the material basis of the country's food market, and to continuously improve the financial mechanism as part of the economic mechanism in response. The financial mechanism has a significant impact on public production through financial regulation and financial security as a whole. The financial mechanism is an important part of the economic mechanism as a whole, and this mechanism is implemented through self-financing, lending and

repayment financing. The implementation and use of financial security by these means is closely linked to ensuring the optimal development of the society.

In practice, the financial mechanism is quite complex. In this regard, financial mechanisms of large agricultural enterprises and the state differ. The financial mechanism of a business entity is one of the most important elements of microeconomics. This mechanism mainly reflects the ratio of financial relationships within the enterprise, as well as financial relationships between other enterprises and organizations, financial relationships between financial and industrial groups and holdings. The financial mechanism embodies quite different forms of financial relations and has a complex structure.

Generally, when the problem is treated in terms of basis and superstructure relations, the financial mechanism is an integral part of the economic mechanism, which is indispensable part of corporate mechanism. The corporate mechanism incorporates more elements than other mechanisms. The corporate mechanism includes economic mechanisms and management mechanisms, existing systems for production organization and the principles of their organization. The economic mechanism includes financial mechanism, other budgetary mechanisms, pricing mechanisms, etc. These mechanisms—primarily institutional, pricing, credit, budgetary, administrative and other mechanisms play an important role in accelerating economic development. Approaching the problem from this aspect, the financial mechanism with equilibrating properties plays an important role in the formation and development of large agricultural enterprises in supporting the agrarian sector and its regulation through economic tools. These mechanisms also form the finance and credit infrastructure of the agrarian sector, and this infrastructure, in reality, is a relatively independent element that combines financial, budgetary and credit systems.

One of the main conditions in formation of market relations is development of competitive environment, creation of various forms of corporates, improvement of financial and credit mechanism, as well as support by state for development of priority branches of economy. The practice shows that in a competitive environment, those who are engaged in agriculture are more focused on profitable sectors. Therefore, the development of important agricultural sector, production and sale of competitive goods should not be subject to spontaneous competition and must be under state protection as one of the main directions of agrarian policy (4, p. 243).

Financial security of the economy is ensured by the state's monetary policy. Mechanism of the state's monetary policy embrace the organization of credit relations, lending to the economy and its implementation in accordance with the objectives of macroeconomic policy (8, p. 127).

The financial mechanism reflects the increase in investment in this area, taking into account the specifics of agricultural production, as well as the completion of working capital, and a set of tools and methods for the implementation of social activities in the village. This is primarily due to the use of budget funds and loans.

The main contradictions in the financial security of agribusiness development are the fact that at the level of financing both industry and agricultural sector break down the regional balance. It is proved that, despite the excessive centralization of financial resources in the state budget, the solution of the most important national problems related to the social structure of the agricultural regions and the financial support of the agro-industrial complex has not yet been achieved (3).

To find non-inflationary solutions, the entire support structure for agriculture, in particular, that means providing rural finance and credit, needs to be revised (9).

The Budget's primary funding instrument for public spending in all modern countries. Budget is simple but in some cases the only tool in the modern state to collect public income and fund public expenditure (7).

The goal is definitely to provide additional commitment not only to budget funds that are subject to sales revenue (privatization) but also to further participation of foreign partners in terms of employment, additional investment, and further development of the privatization issue (5).

The article analyzes the implementation of measures aimed at improving the financial and budgetary mechanisms, especially measures aimed at improving the financial and budgetary mechanisms, measures aimed at improving and stimulating the financial and budgetary mechanisms of agricultural enterprises.

Methodology and database

The large agricultural enterprises of the country were selected as the object of research, and in this regard, the viticulture area was given as an exemplary agricultural unit. When approaching the problem for basic and superstructure relations, the financial mechanism is an integral part of the economic mechanism, and the economic mechanism is an integral part of the economic mechanism. The economic mechanism combines more elements than other mechanisms. The economic mechanism includes the financial mechanism, as well as management mechanisms, existing systems related to the organization of production, and the principles of their organization. The economic mechanism includes a financial mechanism, other budget mechanisms, price mechanisms, etc. connects.

To ensure the representativeness of the research data, official data of state statistical bodies, reports reflecting the actual situation of service organizations, scientific researches conducted by individual researchers in this field were used, samples from some reliable external sources were analyzed and statistical databases were used.

Agricultural enterprises: dynamics of regional structure

Table 1 lists the number of agricultural enterprises in economic regions in Azerbaijan since 2005.

Table 1. Number of agricultural enterprises by economic regions, unit

	2005	2010	2014	2015	2016	2017	2018
All in the country	1782	2043	1701	1659	1592	1608	1641
Baku city	28	33	38	34	33	24	32
Absheron economic district	43	50	40	45	43	54	61
Ganja-Gazakh economic district	217	262	226	221	211	213	214
Sheki-Zagatala economic district	212	156	127	116	109	113	99
Lankaran economic district	220	384	347	335	310	274	287
Guba-Khachmaz economic district	105	127	130	127	121	771	130

By Aran economic region	652	796	636	621	619	651	637
Upper Karabakh economic district	218	153	103	105	86	94	115
Kalbajar-Lachin economic district	11	9	5	8	6	9	10
Economic region of Nagorno-Karabakh	67	31	25	25	32	32	33
Nakhchivan Autonomous Republic	9	42	24	22	22	24	23

Source: State Statistics Committee

If we look at the table data analysis, there are 1782 enterprises in 2005, rose by 261 units in 2010 to 2043. By 2018, that number had dropped to 1641 businesses, and the same situation has continued with regard to economic regions. The analysis shows that the main reason for this decline is the improper financial and budget system, the lack of accounting system.

Table 2. Gross agricultural product in actual prices of corresponding years, thousand manats

	2005	2010	2014	2015	2016	2017	2018
All in the country	79683	187694	359315	374320	408711	383158	384958
Baku city	2339	3703	18667	10732	18851	23283	2463
Absheron economic district	25265	34374	43563	36497	51842	12355	13672
Ganja-Gazakh economic district	2790	10366	26863	20404	25878	33180	53010
Sheki-Zagatala economic district	2908	7355	17635	21673	24986	21367	19848
Lankaran economic district	1824	7819	16049	15534	17402	15258	14896
Guba-Khachmaz economic district	26062	49592	98059	94647	104749	26597	75830
Aran economic district	11913	58061	117564	155340	139429	226617	177347
Upper Karabakh economic district	1928	9354	13463	10856	11633	10702	13900
Kalbajar-Lachin economic district	51	299	130	284	251	287	183
Economic region of Upper-Karabakh	4434	4907	5054	5370	9299	9078	7437
Nakhchivan Autonomous Republic	169	1864	2268	2983	4391	4435	6372

Source: State Statistics Committee

The table data shows that, the total agricultural production in Baku increased by 5 percent in 2018 compared to 2005, from 2339 thousand to 2463 thousand manat, in Absheron economic district decreased from 25265 thousand to 13672 thousand manat, and in Ganja-Gazakh economic region

increased by 19 times from 2790000 to 53010000 manat, in Sheki-Zagatala economic district by 7 times from 2908 thousand manats to 19848 thousand manats, by 8 times in Lankaran economic region from 14246 manats to 14896 thousand manats and by 3 times in Guba-Khachmaz economic region from 26062 thousand manats to 75830 thousand manat, in Aran economic region by 15 times from 11913 thousand manats to 177347 thousand manats, in Upper Karabakh economic region by 7 times from 1928 thousand manats to 13900 thousand manats, in Kalbajar-Lachin economic region by 3.5 times from 51 thousand to 183 thousand manats, in the Upper-Karabakh district by 1.7 times from 4434 thousand manats to 7437 thousand manats, in the Autonomous Republic of Nakhchivan 37.7 times from 169 thousand to 6372 thousand manats.

Table 3. Total income of agricultural enterprises (in actual prices), thousand manats

	2005	2010	2014	2015	2016	2017	2018
All in the country	14757	71604	102723	84990	119130	115025	163990
Baku city	263	452	3812	6051	12480	5125	12457
Absheron Economic District	2050	6190	10233	7641	11221	12521	14339
Ganja-Gazakh economic district	1382	6821	7694	9606	12352	9320	30572
Sheki-Zagatala economic district	1281	3388	8229	6714	5509	11424	13544
Lankaran economic district	588	1756	3925	3738	2680	3270	3418
Guba-Khachmaz economic district	3774	27784	28050	22412	41141	30222	35798
Aran economic district	3148	18637	34139	21673	26373	33153	41878
Upper Karabakh Economic District	384	4493	4508	3810	3525	5196	6436
Kalbajar-Lachin economic district	39	141	82	678	115	-109	333
Economic region of Upper-Karabakh	1808	1751	1571	2095	2437	3459	3427
Nakhchivan Autonomous Republic	40	191	481	572	1297	1445	1788

Source: State Statistics Committee

According to the table data, the revenues of agricultural enterprises operating in Baku increased by 47 times in 2018 compared to 2005, from 263 thousand manats to 12457thousand manats, in Absheron economic district - 7 times from 2050 thousand manats to 14339 thousand manats, 22 times in Ganja-Gazakh economic region from 1382 thousand manats to 30572 thousand manats, 11 times in the Sheki-Zagatala economic region from 1351 thousand manats to 13544 thousand manats, in Lankaran economic region 6 times increase from 588 thousand manats to 3418 thousand manats, in Guba-Khachmaz economic region by 9 times from 3774 thousand manats to 35798 thousand manats, by 13 times in Aran economic region from 3148 thousand manat to 41878 thousand manats, 17 times in the Upper Karabakh economic region from 384 thousand to 6436 thousand manats, by 9 times in Kalbajar-Lachin economic region from 39 thousand manats to 333 thousand manats, in the economic region of Daghligh-Shirvan from 1808 thousand manats to 3427 thousand manats and in the Nakhchivan Autonomous Republic by 45 times from 40 thousand manats to 1788 thousand manats.

It is noteworthy that, organization of the accounting and financial-budgetary mechanisms at enterprises properly and responding to legal requirements manner may secure growth of revenues in the coming years.

The agricultural census is conducted every ten years, the last census was conducted in 2015 by the State Statistics Committee of the Republic of Azerbaijan. The farms were grouped according to the area of agricultural land in use, there were 1,320,151 farms with land plots, and 185 of them with more than 500 ha, which is considered to be large farms (11).

Financial and budgetary mechanism of assistance to agricultural enterprises and its main tools

The financial system mainly focuses on the financial support of agriculture, other related areas and the social sphere of the village, which includes the formation and use of funds and regulates relations between economic entities. In addition, the use of non-budgetary sources is considered to be one of the most appropriate in this area.

The credit system, which plays an important role in the agrarian sector, envisages provision of cash flow, through loans with interest, for the completion of working capital and the continued implementation of large-scale reproduction. At the same time, economic relations between economic entities of various ownership are formed through these systems. Credit systems, which are an important element of the agrarian infrastructure, are mainly aimed at eliminating inequalities in the allocation of funds, taking into account seasonality.

One of the main directions in state support for agriculture is subsidies, grants and subventions from the state budget to agriculture. Unlike other mechanisms, the budgetary mechanism takes necessary measures for the development of agriculture. The main purpose of these measures is to address agricultural producers for their losses, provide them with compensation and provide financial assistance.

In world practice, financial and budgetary mechanisms are widely used to support the formation of large farms. In this case, the credit mechanism is characterized as an integral part of the financial and credit mechanism - the financial and budgetary mechanism. This mechanism, as an integral part of the economic mechanism as a whole, promotes the formation of an efficient economy in agriculture and an increase in the profitability of agricultural producers. The analysis shows that price and non-price methods, which are closely linked and complementary to each other, contribute to maintaining the required level of financial security of agricultural production, and to determine the optimal structure of budget and credit resources. At the same time, the economic potential of the state is focused on the development of the branch and the food provision.

The analysis shows that the financial and budgetary mechanism directly depends on the economic potential of the state. From this point of view, under conditions of weakening of the economic potential of the state, or more precisely during the economic crisis, destructive tendencies are formed in the use of budgetary and credit resources in agriculture. More precisely, measures to allocate budgetary and credit resources to agriculture are limited. In the context of new production relationships, it is important to increase budget support in agriculture. This is primarily aimed at the effective implementation of producers' business activities, as well as preventing their unprofitable work. With limited economic opportunities of the state, there are also some cuts in the budgetary

allocations for agriculture, which ultimately lead to an increase of commercial loans cost to agriculture, which further deepens the disproportions in agricultural development.

Practice shows that at the macroeconomic level, the acute problems of agricultural financing are manifested in conditions of limited economic opportunities of the state. Under these conditions, regional governing bodies have specific responsibilities to regulate financial mechanisms. The financial regulation carried out by the regional governing bodies should, first and foremost, be adequate to the specific features and objectives of agricultural development in the region. It depends on the budget capacities of the regions. In this context, the support of local producers at the expense of regional budgets can be considered as one of the new sources of financing in a market economy. In developed countries, the state supports agricultural producers mainly through budget and credit arrangements. This is particularly important for the formation and development of large agricultural enterprises. It should be borne in mind that the support of large agricultural enterprises through budget and credit arrangements plays an important role in meeting the demand for working capital and risk insurance, and in meeting the need for cash as a whole. Availability of capital plays an important role in the implementation of large-scale reproduction in agriculture. In some cases, the lack of capital resources in agriculture does not allow the efficient implementation of agro-technical measures. This leads to lower productivity in agriculture and a decrease in overall production. This ultimately leads to the conjuncture fluctuations in the country's food market. Under these conditions, the food market is experiencing a decline in the share of local production, which creates destructive tendencies in ensuring the country's food security. That is why the country is politically and economically dependent on the international community as well as foreign countries. Such destructive tendencies generally represent the political security of the country, or rather the preservation of national security and as a source of external stimulation. Therefore, necessary measures should be taken to prevent such destructive tendencies in order not to undermine the political and economic power of the state. It is precisely the budgetary and financial mechanisms that play the role of large agricultural enterprises in agriculture. These mechanisms mainly involve the introduction of various benefits and subsidies of agricultural producers through the budget. Budget subsidies of agricultural producers should be carried out in specific priority areas. In this case, the principles of addressing should be protected and transparency should be taken.

Improvement of the financial and budgeting mechanism for the formation of large agricultural enterprises will, first of all, increase the profitability of agricultural production. From this point of view, it is important that measures aimed at improving the financial and budgetary mechanism are sustainable. In our opinion, the increase in the profitability of agricultural production is inextricably linked to the improvement of the level of output produced, and the solution of this problem can be achieved in two ways. The first of these is the increase in product prices (guaranteed prices) in order to pay producers' costs, and the second is artificially reducing the cost of agricultural production by providing direct subsidies to production costs.

Expanding access to credit resources by agricultural producers as part of measures to improve the financial and budgeting mechanism for the creation of large agricultural enterprises is a prerequisite. In our view, expanding access to credit resources for large agricultural enterprises can lead to positive economic manifestations. Thus, large agricultural enterprises, as a rule, have their own advantages, as opposed to small ones. Under these conditions, credit institutions may be more interested in lending to large farms because they have a higher rate of return and less risk. At the same

time, the specifics of agriculture must be taken into account. The agricultural risk insurance system should, first and foremost, be a major improvement in the budgeting mechanism for the formation of large agricultural enterprises. Agriculture is a fairly risky area and the inadequate insurance mechanism reduces the investment and business attractiveness of the sector. Therefore, one of the most important conditions is that insurance companies in the agricultural sector must have the necessary support from the state budget. The Agrarian Insurance Fund was established by the decree of the President of the Republic of Azerbaijan Ilham Aliyev dated June 27, 2019. This may be estimated as beginning of the process.

Selection of key areas or development of traditional areas

In the formation of large corporations, the priority should be given to the selection of priority areas, and financing measures as well as measures to improve financial and budgetary mechanisms should be implemented within this framework. In our opinion, special attention should be given to the development of viticulture as one of the most productive and at the same time more job creating sector in agriculture. Given the high economic efficiency of viticulture, it is important for large corporations to develop this priority area. It should be taken into consideration that this area plays an important role both in terms of the material and technical base for wine development and in meeting the demand for purely agricultural products in the domestic market. It is known that our republic has strong prospects and traditions for the development of this area. The development of these traditions allows expanding access of grapes produced in the country to foreign markets, which contributes to the budget of the republic, as well as increasing the production volume of large agricultural enterprises operating in this area and increasing sales revenue.

Table 4. Grapes: area of plantings, total harvest and productivity, by categories of farms

Years	Area of vineyards	in the age of fruit giving	Total production	Productivity, per 1 hectare
	thousand hectares		thousand tons	centner
2008	13.3	8.9	115.8	74.0
2009	15.0	10.1	129.2	74.7
2010	15.4	11.2	129.5	74.7
2011	15.9	12.0	137.0	81.5
2012	16.3	12.4	151.0	88.6
2013	16.1	13.1	148.5	88.9
2014	15.9	13.5	147.7	82.5
2015	16.1	13.5	157.1	86.6
2016	16.0	13.9	136.5	74.4
2017	16.1	14.1	152.8	84.1
2018	16.1	14.4	167.6	92.8

Source: State Statistics Committee

Analysis of the table data shows in 2018 compared to 2008 area that grapes produced and grown in our country increased by 17% from 13300 hectares to 16100 hectares.

The fruit producing area increased by 38 percent to 14.4 thousand hectares from 8.9 thousand hectares, the total production increased by 31 percent from 115.8 thousand tons to 167.6 thousand tons and productivity per hectare rose from 74 centners to 92.8 centners. The analysis shows that with more attention to this area, may be produced more goods in the area.

Table 5. The share of subsidies in the cost of production (1, p. 14)

	The cost of 1 ton if fertilizers and pesticides are sold at a discount, AZN	The cost of 1 ton if fertilizers and pesticides sold at a don't discount, AZN	Share of subsidy for fertilizers and pesticides in cost, %	Share of subsidy for fuel / motor oils and products in cost, %	Share of total subsidies in the cost, in %
Grapes (table)	162.7	177.8	8.5	3.0	11.6
Grapes (technical)	157.3	201.6	22.0	5.4	27.4

As shown in the table, subsidies for fertilizers and pesticides the share in the cost of grapes is 8.5 percent, in technical grapes - 22 percent, the share of subsidies for fuel/motor oils and products in the cost of grapes is 3 percent in table grapes, and in technical grapes - 5.4 percent. If this subsidy is increased in the short term in the interest rate on table grapes, it can give a significant impetus to the development of this sector.

A total of 12,720.00 manat is required to plant and cultivate one hectare of vineyards before the harvest (4 years) (2., p. 232-233).

Groups are characterized by connections and offering help for relationship advancement and upkeep might be the most significant administration movement and government approach for bunch execution and endurance. A portion of the relationship exercises must be worried about the connections inside the bunches –, for example, offering help of industry affiliations; yet similarly significant is the turn of events and support of outer connections –, for example, cultivating contacts to remote contenders and info providers (6, p. 16). This idea is based on the fact that by increasing state support, cluster development can be achieved in this area.

In our opinion, the formation of large agricultural enterprises should also pay special attention to the development of market infrastructure. By developing market infrastructure, agricultural producers are relieved of the challenges they face in selling their products, which can lead to increased economic efficiency as well as elimination of difficulties in the implementation of agricultural products.

Providing information and consulting services to agricultural producers is another important aspect. Given the high level of production for sale purposes in large agricultural enterprises and the

high profitability of selling products as compared to smaller ones, the advisory services in those farms can provide economic benefits.

As we have mentioned, one of the important aspects of improving the budgeting mechanism for the creation of large agricultural enterprises is that financing the significant part of the interest rates on loans from the state budget can ultimately lead to the elimination of the manufacturer's debt to the credit organization. This system is widely used in developed countries.

An economically efficient business entity cannot compete with its competitive advantages due to adverse effects of foreign competition. Under these conditions, the state must take the necessary measures and complement the measures to protect the domestic market, at the same time stimulating production.

Conclusion

Taking into account all this, it is possible to classify measures aimed at improving and stimulating the financial and budgetary mechanism of agricultural enterprises in the following areas:

- *implementation of the necessary measures aimed at improving the monetary policy, which has a direct impact on the money circulation. As such, these measures primarily involve the lending of concessional and priority areas and the development and implementation of investment projects;*

- *expanding the scope of preferential insurance measures and attributing the main priority to the processing sector. These measures, in principle, can create favorable conditions for increasing the productivity of certain types of crops, as well as for the development of production in high-risk areas;*

- *continuous improvement of the budgetary policy in agriculture. Improvement of budgetary policy towards the creation of large agricultural enterprises, as a rule, reflects various directions. In this case, the identification of specific priority areas, as well as the identification of social groups, is an important condition. The government also subsidizes interest rates on loans to producers and, in this regard, is one of the important priorities of state support, primarily in terms of state financing and compensation for insurance and leasing contracts;*

- *application of a system of regional structuring and specialization in agricultural production. This system primarily involves the development of promising and targeted programs. The structure of this system can include forecasting, as well as the development of various programs and plans. This system can also facilitate the making and implementation of management decisions in the context of market relations;*

- *provision of subsidies paid from the state budget, first of all, to the important areas in terms of ensuring food security of the country. This is primarily intended to compensate for losses and to maintain the socio-economic status of the village;*

- *Introduction of state ordering system in large agricultural enterprises. This system essentially means providing a reliable sales channel for the products that it produces.*

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İri kənd təsərrüfatı müəssisələrinin formalaşmasının maliyyə-büdcə mexanizminin təkmilləşdirilməsi istiqamətləri

Xülasə

Müasir şəraitdə iqtisadi konyunkturda davamlı olaraq dəyişikliklər baş verir ki, bu da əslində iqtisadi sistemin xarakterik xüsusiyyətlərindən irəli gəlir. Məqalədə iri kənd təsərrüfatı müəssisələrinin formalaşmasının maliyyə-büdcə mexanizminin dövlətin iqtisadi imkanları ilə əlaqəsi təhlil edilmişdir. Dünya praktikasında iri təsərrüfatların formalaşdırılmasına dəstək vermək məqsədilə maliyyə-büdcə mexanizmlərindən geniş şəkildə istifadə edilməsi səciyyəvidir. Bu mexanizm bütövlükdə iqtisadi mexanizmin mühüm tərkib hissəsi olmaqla səmərəli aqrar iqtisadiyyatın formalaşdırılmasına və kənd təsərrüfatı istehsalçılarının təsərrüfat-maliyyə fəaliyyətinin rentabelliyyəsinin yüksəldilməsinə xidmət edir. İri kənd təsərrüfatı müəssisələrinin formalaşdırılmasının

maliyyə-büdcə mexanizminin təkmilləşdirilməsi ilk növbədə kənd təsərrüfatı istehsalının gəlirliliyinin artırılmasına xidmət edir. Məqalədə, həmçinin iri korporativlərin formalaşdırılması zamanı ilk növbədə prioritet sahələrin seçilməsinə üstünlük verilməsi və bu zaman maliyyələşmə tədbirlərinin, eləcə də maliyyə-büdcə mexanizmlərinin təkmilləşdirilməsinə istiqamətlənmiş tədbirlərin də bu çərçivədə gerçəkləşdirilməsilə bağlı təhlillər aparılır. Kənd təsərrüfatı müəssisələrinin maliyyə-büdcə mexanizminin təkmilləşdirilməsinə və stimullaşdırılmasına istiqamətlənmiş tədbirlər təsniflənirilərək müvafiq təkliflər verilmişdir.

Açar sözlər: *kənd təsərrüfatı müəssisələri, maliyyə-büdcə, kənd təsərrüfatı, maliyyə mexanizmi, rəqabət.*

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Направления по совершенствованию финансово-бюджетного механизма для формирования крупных сельскохозяйственных предприятий

Резюме

В современных условиях происходит постоянное изменение экономической конъюнктуры, что, по сути, является характерной особенностью экономической системы. В статье анализируется связь финансово-бюджетного механизма формирования крупных сельскохозяйственных предприятий непосредственно с экономическим потенциалом государства. В мировой практике характерно более широкое использование финансовых и бюджетных механизмов для поддержки формирования крупных фермерских хозяйств. Этот механизм, как неотъемлемая часть экономического механизма в целом, способствует формированию эффективной аграрной экономики и повышению прибыльности сельскохозяйственных производителей. Совершенствование финансового и бюджетного механизма формирования крупных сельскохозяйственных предприятий в первую очередь служит повышению рентабельности сельскохозяйственного производства. В статье анализируется формирование крупных сельскохозяйственных корпораций с акцентом на выбор приоритетных направлений и мер финансирования, совершенствование финансово-бюджетные механизмы в этой структуре. Меры, направленные на улучшение и стимулирование финансовых и бюджетных механизмов сельскохозяйственных предприятий, были классифицированы и сделаны соответствующие предложения.

Ключевые слова: *сельскохозяйственные предприятия, финансово-бюджетный, сельское хозяйство, финансовый механизм, конкуренция.*