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Improving the Organizational and Methodological Mechanisms for Formulating Accounting Policies and Strengthening Accounting Controls in Agricultural Enterprises

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Abstract: This study examines the organizational and methodological mechanisms for formulating accounting policies and strengthening accounting controls in agricultural enterprises. The research employs comparative analysis, documentary examination, systematic assessment, and conceptual modelling to identify existing accounting challenges and develop recommendations for their improvement. Based on the available case materials relating to "Tarakkiyot" farm in Nishon district, Kashkadarya region, Uzbekistan, the study identifies key priorities for improving primary accounting documentation, crop-specific analytical accounting, document circulation, and inventory verification. An integrated organizational and methodological framework is proposed to coordinate accounting-policy formulation, transaction recording, internal control procedures, and financial reporting. The scientific contribution of the study lies in developing a systematic approach that integrates accounting methods and control mechanisms while considering the specific characteristics of agricultural production. The findings provide a methodological foundation for enhancing the reliability, transparency, and managerial usefulness of accounting information in agricultural enterprises. The proposed framework requires further empirical validation.

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1. Introduction

Agricultural enterprises operate in an environment characterized by seasonal production cycles, biological transformation, geographically dispersed operations, and the simultaneous use of land, machinery, inventories, and biological resources. These characteristics create specific demands on the organization of accounting and internal control. Reliable accounting information is essential not only for preparing financial statements but also for determining production costs by crop and livestock activity, safeguarding assets, monitoring resource utilization, and supporting operational and investment decisions. Consequently, the formulation of an accounting policy that reflects sector-specific transactions while complying with applicable reporting requirements constitutes a significant organizational and methodological challenge.

Accounting policy should be understood as a coherent set of principles, measurement bases, procedures, and practices applied in recognizing transactions and preparing financial information, rather than merely a formal document approved by

management. Its effectiveness depends on the consistency between accounting choices, the working chart of accounts, primary documentation, document circulation, inventory procedures, responsibility assignments, and internal control activities. International guidance, including IAS 8, emphasizes the role of accounting policies in producing relevant and reliable financial information, while established internal-control frameworks draw attention to control activities, information flows, risk assessment, and monitoring [1], [2]. In agricultural enterprises, these dimensions must be adapted to production processes and the information needs of management without compromising compliance with national accounting requirements.

The relevance of this issue is particularly pronounced in Uzbekistan, where agricultural entities must organize accounting within an evolving regulatory and reporting environment. The Law of the Republic of Uzbekistan “On accounting” provides the general legal foundation for accounting organization, primary accounting documents, inventory procedures, and internal control. In particular, articles 14, 16, and 21 address primary documents, inventory of assets and liabilities, and internal control, respectively [3]. The updated National accounting standard No. 21 provides the framework for the chart of accounts and its application, while National accounting standard No. 19 addresses the organization and conduct of inventory procedures [4], [5]. Accordingly, reliance on superseded legal provisions or historical account classifications may weaken the methodological validity of contemporary research and practical recommendations.

Existing domestic scholarship has examined accounting policy largely through its conceptual definitions, the selection of accounting methods, and the organizational arrangements required for bookkeeping. The source materials considered in this study also discuss the practical importance of working charts of accounts, the standardization of primary documents, document-flow schedules, and inventory control. However, a conceptual treatment of accounting policy alone does not adequately explain how these elements should operate as an integrated control mechanism in an agricultural enterprise. A further methodological issue concerns the relationship between sector-specific analytical accounts and the general national chart of accounts: analytical detail must meet management needs while remaining consistent with the applicable accounting framework. These questions call for a more systematic assessment informed by contemporary regulatory requirements and international perspectives on accounting-policy selection and internal control.

The scientific significance of the research lies in developing an integrated approach to the organizational and methodological design of accounting policy for agricultural enterprises. Rather than considering documentation, account classification, inventory, and control procedures as isolated tasks, the proposed approach examines their functional relationships and the way they jointly affect the completeness, traceability, and reliability of accounting information. Such an approach provides a basis for identifying control weaknesses, clarifying responsibility for recording transactions, and designing analytical information flows suited to crop production and livestock operations. Its practical significance is associated with the potential to improve cost attribution, asset safeguarding, the timeliness of accounting records, and the quality of information used in farm management.

The purpose of this study is to substantiate directions for improving the organizational and methodological mechanisms of accounting-policy formulation and accounting control in agricultural enterprises. To achieve this purpose, the study examines the relationship between accounting-policy provisions and operational accounting procedures; evaluates the organization of primary documentation, document circulation, working accounts, and inventory controls; compares relevant national requirements with selected international principles; and develops recommendations for a more coherent system of accounting organization and internal control. The analysis is framed around the

case materials of the Tarakkiyot farm in Nishon district, Kashkadarya region, considered in relation to the 2025 analytical period. Since the supplied case materials do not independently establish the dates of the underlying observations or provide a verified 2025 primary dataset, any farm-specific findings must be treated as provisional until the original records are confirmed.

The contribution of the study is therefore positioned as a methodological framework for aligning agricultural accounting policies with control procedures and sector-specific analytical information needs. The subsequent sections review the relevant literature and regulatory provisions, describe the research approach, assess the organization of accounting and control in the case materials, and formulate recommendations. The study does not presume that proposed improvements have already produced measurable economic effects; such effects would require subsequent empirical testing.

2. Research Methodology

This study adopts a qualitative, descriptive and analytical approach to examine the formulation of accounting policies and the organization of accounting controls in agricultural enterprises. Comparative literature and regulatory analysis, document-based case examination, structural and functional assessment, and conceptual synthesis are used to evaluate the relationships among primary documentation, working charts of accounts, document circulation, inventory procedures and internal control. Uzbekistan's accounting requirements provide the regulatory context, while IAS 8 and the COSO Internal control-integrated framework serve as conceptual benchmarks [1], [2].

The case analysis draws on the available materials concerning "Tarakkiyot" farm in Nishon district, Kashkadarya region, within the 2025 analytical context. Particular attention is given to the reported aggregation of crop-production costs in account 2010 and the reported absence of an approved document-circulation schedule. The assessment considers document completeness, authorization, timeliness, crop-specific cost classification and reconciliation arrangements. On this basis, an integrated framework linking policy approval, primary documentation, analytical recording, verification and reporting is developed.

The study proposes indicators for future evaluation, including document completeness, processing timeliness, duplicate identifiers, reconciliation discrepancies and the proportion of costs attributable to individual crops. Since the dates and completeness of the underlying primary records have not been independently verified, the case observations are treated as provisional and no quantitative effectiveness claims are made. The proposed measures require validation against authenticated records and subsequent implementation evidence.

The concept of accounting policy has been interpreted in the accounting literature through several interrelated perspectives: the selection of accounting methods, the organizational arrangements for bookkeeping, the exercise of professional judgement, and the provision of reliable financial information. The foundational literature from the Commonwealth of independent states (CIS) and Uzbekistan uses such expressions as "enterprise accounting policy", "accounting procedures" and "organizational accounting policy". Although these terms overlap, they are not necessarily interchangeable: accounting policies governing financial statement preparation should be distinguished from operational instructions governing document flows, responsibilities and internal control. This distinction is particularly relevant to agricultural enterprises, where seasonal production, geographically dispersed operations and biological transformation complicate the accounting process.

In the Russian-language theoretical tradition, V.P. Astakhov [6] describes accounting policy through the conventional stages of the accounting method, encompassing primary observation, monetary measurement, classification and final reporting. E.P. Kozlova, T.N. Babchenko and T.N. Galanina [7] similarly emphasize the set of accounting methods

selected by an organization. L.M. Polkovsky [8] and N.P. Lyubushin, V.V. Zharinov and N.V. Borodina [9] approach accounting policy as a structured combination of procedures through which economic events are identified, measured and summarized. These accounts establish a useful methodological foundation; however, they provide relatively limited guidance on how an entity should evaluate alternative policies in light of information needs, materiality, operational risks and the requirements of financial reporting standards.

A more organization-sensitive interpretation is found in N.P. Kondrakov [10], who links the selection of permitted accounting approaches to the entity's organizational and technological characteristics, staffing and technical resources. N.S. Shchadilova [11] likewise relates accounting methods and procedures to the specific conditions of an enterprise. These contributions are particularly applicable to farms, where the adequacy of a policy depends not only on formally prescribed methods but also on the practical capacity to document transactions, allocate production costs and verify physical assets. Nevertheless, the organizational perspective should not be interpreted as allowing management to depart from mandatory recognition or measurement requirements.

Uzbek scholarship adds a regulatory and managerial dimension. A.A. Karimov, F.R. Islomov and A.Z. Avloqulov [12] associate accounting policy with the methods used to maintain records and prepare financial statements in accordance with established rules. A. Ibragimov, I. Ochilov, I. Quziyev and N. Rizayev [13] stress the selection and communication of methods permitted by applicable regulation. M. Umarova, U. Eshboyev and K. Akhmadjonov [14] focus on tailoring accounting organization and techniques to the enterprise's activities, while B. Hoshimov [15] draws attention to personnel competence, management arrangements and technical infrastructure. Together, these contributions support the view that an accounting policy must be operationally feasible as well as formally compliant.

K.B. Urazov [16] treats accounting policy as an internal regulatory instrument designed to integrate legally permissible accounting methods and meet users' information requirements. F.T. Abduvakhidov [17] adds the role of professional judgement where explicit alternatives are unavailable, whereas J.E. Kurbonboyev [18] emphasizes the adoption of suitable methods and rules by management. The value of these interpretations lies in connecting the technical choices of accountants with governance, accountability and information quality. Their principal limitation for the present research is that the interaction between policy design and a continuously functioning, risk-sensitive system of accounting controls remains insufficiently specified.

An international benchmark is provided by IAS 8, "Accounting policies, changes in accounting estimates and errors", as applicable to the 2025 reporting context [1]. It defines accounting policies in terms of the principles, bases, conventions, rules and practices used in preparing and presenting financial statements. IAS 8 also establishes a hierarchy for developing policies when no specific IFRS requirement applies, while distinguishing changes in accounting policies from changes in estimates and corrections of errors. Accordingly, the discretionary selection of bookkeeping procedures cannot be equated with unrestricted discretion in financial reporting. The International accounting standards board's 2021 amendments further clarified the distinction between policies and estimates and strengthened the focus on material accounting policy information [19]. These developments highlight a conceptual shift from merely listing adopted procedures toward explaining policies that materially affect users' understanding of financial statements.

Accounting control requires a complementary analytical framework. The Committee of sponsoring organizations of the treadway commission (COSO) identifies five integrated components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring [2]. Applied to agricultural accounting, these components imply that an effective accounting policy should be supported by authorized source documents, segregation of incompatible duties where feasible, timely

reconciliation of analytical and general ledger accounts, periodic inventory verification and documented review of exceptions. COSO is a conceptual framework rather than a substitute for Uzbekistan's accounting legislation or an assertion that a particular farm already implements these controls. Its value in this study is as a structured benchmark for evaluating proposed organizational improvements.

The agricultural context introduces additional conceptual demands. IAS 41, "Agriculture", distinguishes biological assets and agricultural produce within its scope and specifies recognition and measurement principles that differ from the ordinary cost accumulation model used for some other assets [20]. Consequently, a farm's accounting policy should differentiate biological asset measurement from the bookkeeping of crop-production costs, inventories, fixed assets and other transactions governed by their respective standards. The classification of expenditures by crop, production cycle and responsibility centre, together with appropriate documentation of agricultural operations, is also relevant to management accounting and internal control. Such analytical distinctions should be designed to support—not replace—the financial reporting rules applicable to the entity.

The reviewed national sources are valuable for explaining the historical development of accounting policy in Uzbekistan, but most date from 1997-2005. They should therefore be used as theoretical contributions rather than as evidence of the regulatory position in 2025. In particular, the 2004 compilation of national accounting standards cited in the original manuscript [21] is a historical source: the applicable national requirements and the precise version of each standard must be established separately for the relevant reporting period. This separation between historical scholarship, binding regulation and internationally recognized guidance is necessary to avoid conflating established conceptual definitions with current legal obligations.

A synthesis of the literature reveals three complementary but insufficiently integrated approaches. The procedural approach explains how accounting information is produced; the managerial approach considers the enterprise's organizational characteristics and professional judgement; and the international reporting and internal-control approaches emphasize faithful representation, materiality, risk assessment and monitoring. The literature reviewed here does not, by itself, demonstrate that an integrated model has been empirically validated for farms in Kashkadarya. It does, however, justify investigating whether these approaches can be combined into a coherent organizational and methodological framework adapted to agricultural production.

On this basis, the present study conceptualizes an agricultural enterprise's accounting-policy framework as a coordinated system comprising: (i) compliant accounting choices and documented professional judgements; (ii) a working chart of accounts and crop-specific analytical registers; (iii) primary-document preparation, authorization and circulation; (iv) asset verification and reconciliation; and (v) risk-based monitoring and management reporting. The proposed synthesis informs the subsequent assessment of case materials relating to the Tarakkiyot farm in Nishon district, Kashkadarya region, within the 2025 analytical period. As the dates and completeness of the underlying primary records have not yet been independently established, farm-specific observations must remain provisional pending verification. The contribution sought is thus a transparent methodological framework and a set of testable control improvements, not an unsupported claim of demonstrated effectiveness.

3. Analysis and Results

The analysis integrates the organizational and technical arrangements described in the source manuscript with an accounting-policy and internal-control framework applicable to agricultural enterprises. The Tarakkiyot farm in Nishon district, Kashkadarya region, is treated as the case context for the 2025 analytical period. The underlying records and their observation dates have not been independently authenticated; consequently,

case-specific descriptions below are source-reported observations rather than verified 2025 measurements. The tables reproduce or analytically reorganize the supplied material; proposed controls and account structures are recommendations, not documented implementations.

The source materials identify primary documentation, a document-circulation schedule, a working chart of accounts, accounting registers, archival arrangements and inventory procedures as mutually dependent elements of accounting organization. The analytical implication is that the approval of an accounting-policy order, by itself, is insufficient. Each approved rule should be linked to a responsible officer, an evidentiary document, a processing deadline, an account or analytical register and a review procedure. This creates a traceable chain from an agricultural operation to financial reporting and managerial information.

For crop production, the most relevant transaction streams include labour and payroll, seed and fertilizer use, fuel and equipment operation, harvested output, storage movements, sales and settlements. A uniform control architecture does not require every farm to use identical document designs; it requires consistent mandatory information, authorization, chronological numbering, appropriate retention and a reliable link to the ledger. Article 14 of the 2016 Law “On accounting” governs primary accounting documents, while articles 16 and 21 concern inventory and internal control, respectively [3]. The legal references to articles 9 and 11 in the historical source text are therefore not retained as current-law citations.

The supplied discussion describes risks associated with locally prepared primary forms, including omitted document identifiers, missing place-of-preparation details and duplicate numbers. These are qualitative examples in the source, not a statistically established incidence rate for Tarakkiyot in 2025. Their significance lies in the potential interruption of the audit trail: a transaction that cannot be uniquely identified, authorized and matched to an accounting entry is more difficult to verify and reconcile.

Table 1. Proposed primary-document control matrix for agricultural operations

Transaction stream	Minimum operational evidence	Recommended control	Accounting consequence
Labour and field work	Work order; employee/crew; crop and plot; date; units/hours; authorization	Sequential numbering; supervisor approval; reconciliation to payroll	Labour costs attributed to the correct crop and period
Materials and fuel	Issue slip; stock item; quantity; plot/machine; recipient; approval	Match issue to stock balance and consumption norms	Material use traceable to inventory and production costs
Harvest and storage	Harvest ticket; crop; weight; quality; storage receipt	Independent weighing and storekeeper acknowledgement	Output reconciled to warehouse and crop records
Sales and settlements	Dispatch record; invoice; customer; receipt/payment	Match dispatch, invoice and receivable	Sales and receivables supported by linked evidence
Fixed assets	Asset register; location; custodian; transfer/repair record	Authorization and periodic physical verification	Completeness and safeguarding of fixed- asset information

The source identifies the farm as primarily engaged in cotton and wheat cultivation, with maize and vegetables as additional crops, and states that production costs were aggregated in account 2010, “Main production”. If such aggregation is not accompanied by sufficiently detailed analytical records, costs of distinct crops and production cycles cannot be transparently traced to their outputs. This is an accounting-design limitation

rather than proof that the farm misstated its financial statements. The working chart should therefore preserve the authorized national synthetic-account structure while introducing crop-specific analytical dimensions.

Table 2. Working chart of accounts reported for “Tarakkiyot” farm, Nishon district, Kashkadarya region

Account code	Account name
0100	Tractors
0200	Accumulated depreciation of tractors
1000	Materials
2010	Crop production
2800	Finished goods
4000	Accounts receivable from customers
4300	Advances paid to suppliers
4800	Other receivables
5010	Cash on hand
5110	Bank current account
5530	Special bank accounts
6000	Settlements with suppliers and contractors
6410	Settlements with the state budget
6510	Insurance liabilities
6520	Non-budgetary contributions payable
6710	Payroll liabilities
6810/1	Bank loans for cotton production
6810/2	Bank loans for wheat production
6900	Liabilities related to the individual accumulative pension fund
7810	Long-term borrowings
8300	Charter capital
8500	Reserve capital
8700	Retained earnings
9010	Revenue from sales of finished goods
9110	Cost of finished goods sold
9400	Period expense accounts
9610	Interest expenses
9910	Final financial result

Source: Compiled from the working chart of accounts presented in the farm’s case materials.

This is a faithful reproduction of the source classification, not a certified 2025 ledger extract. Several account captions, group-level codes and debit/credit classifications require validation against the applicable edition of National Accounting Standard No. 21 [4]; in particular, revenue and expense accounts shown under the left-hand heading must not be interpreted as assets.

Table 3. Proposed analytical breakdown of account 2010, “Main production”

Suggested analytical identifier	Cost object	Illustrative detail / purpose
2010 / COT	Cotton production	Field or plot; season; direct labour, materials, machinery and allocated overhead
2010 / WHT	Wheat production	Field or plot; season; production inputs and harvested-output linkage
2010 / MAI	Maize production	Repeat-crop cycle; plot; direct and shared costs
2010 / VEG	Vegetable production	Crop variety; plot; cultivation cycle; harvesting costs
2010 / SHR	Shared crop-production costs	Allocation base documented and consistently applied

The identifiers in Table 3 are proposed internal analytical labels rather than new statutory synthetic account numbers. The allocation of shared costs should be supported by an explicitly approved basis, such as documented machine hours, cultivated area or another causally defensible driver; the suitability of each driver depends on the expenditure concerned. Cost accounting for crop production must also be distinguished from the recognition and measurement requirements for biological assets and agricultural produce where IAS 41 is applicable [20].

The original manuscript discusses incomplete or delayed inventory procedures in agricultural enterprises and emphasizes the importance of inventory timing in seasonal production. It does not supply a dated inventory count, reconciliation statement or independently verified shortage figure for Tarakkiyot. Accordingly, the finding that can be supported is a need to test the completeness of the farm’s inventory-control documentation, not a quantified inventory-control failure. Article 16 of the Law “On accounting” and the applicable National accounting standard No. 19 provide the domestic reference points [3], [5]. Historical frequencies quoted in the source should not be repeated as unconditional current requirements without checking the operative text.

An implementable inventory protocol should identify the objects to be counted, responsible custodians, an appointed commission, a documented schedule, count sheets, a comparison with ledger balances, investigation of discrepancies and formal approval of adjustments. Seasonal timing should reduce disruption while preserving compliance with mandatory inventory events. The result should be a signed reconciliation trail, not simply a statement that a physical count took place.

The source reports, on the basis of questionnaire information, that Tarakkiyot had no formally approved document-circulation schedule and relied on oral instructions to move accounting documents. Because the questionnaire, respondents and collection date are not available for independent inspection, this remains a provisional case observation. The appropriate organizational response is a written schedule assigning each document an originator, approver, accounting recipient, submission deadline, reconciliation point and archive destination.

Table 4. Proposed document-circulation schedule (illustrative)

Document	Originator / authorizer	Accounting hand-off	Review / retention
Field-work completion sheet	Field supervisor / farm manager	After each documented work cycle	Match to payroll and crop-cost register
Materials issue note	Storekeeper / authorized recipient	Upon issue, within approved internal deadline	Match inventory movement and crop/plot

Harvest and warehouse receipt	Harvest supervisor / storekeeper	At receipt and period-end reconciliation	Reconcile weight, storage and output ledger
Asset movement or repair note	Custodian / authorized manager	Upon transfer or completion	Update asset register and location
Inventory count statement	Inventory commission / manager	After approved count and reconciliation	Document discrepancies and approved adjustments

The source distinguishes memorial-order and journal-order accounting forms. It reports use of the memorial-order form at Tarakkiyot and identifies its relative simplicity alongside the risks of repeated entries and separation of analytical from synthetic records. These descriptions are not evidence that a journal-order or digital system has already been adopted. Figures 1 and 2 preserve the two sectoral document-flow schemes included in the source manuscript, recast in English as clear analytical diagrams.

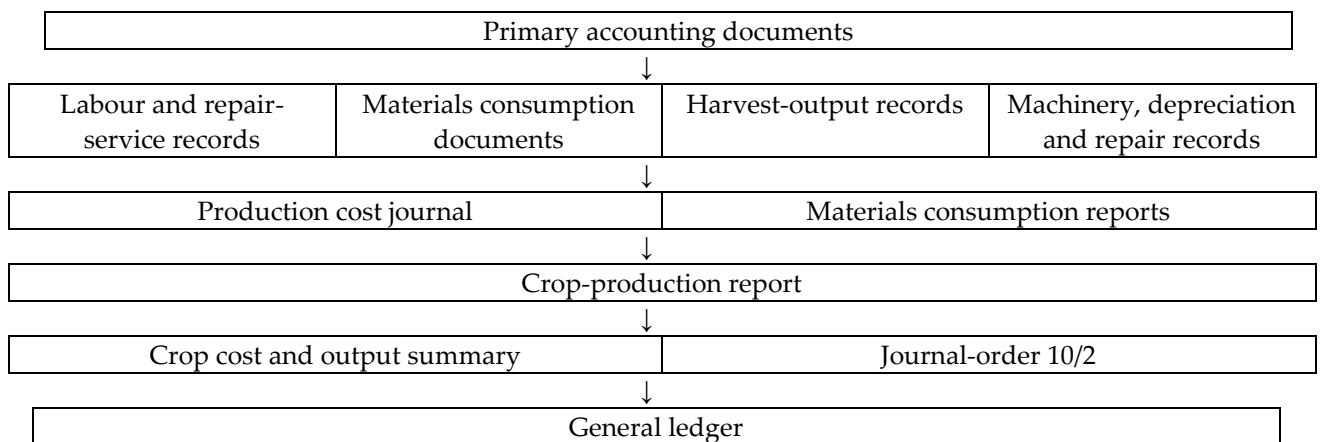


Figure 1. Journal-order workflow for crop-production cost accounting (adapted from source Figure 2.3)

Figure 1 describes the journal-order recording pathway for crop production as presented in the source literature. It is an illustrative workflow and should not be mistaken for the actual accounting form used by Tarakkiyot.

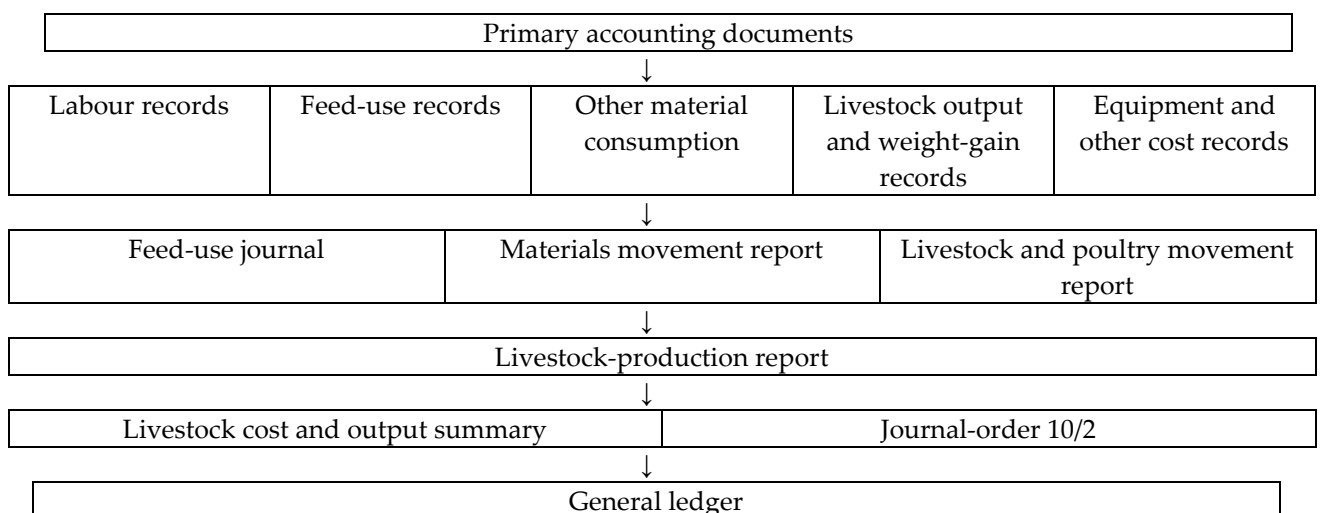


Figure 2. Journal-order workflow for livestock cost accounting (adapted from source Figure 2.4)

Figure 2 is retained because it appears in the original manuscript and illustrates how the proposed framework could extend to livestock operations. The supplied case

description identifies Tarakkiyot as a crop-producing farm; the livestock diagram is therefore not evidence of livestock operations at this farm.

A central result of the document review is that accounting policy requires operational approval through an interlocking set of internal orders. The source lists thirteen such orders. Table 5 preserves all thirteen categories, updates their presentation in English and replaces superseded legal references with functional compliance references. These are recommended instruments; their actual approval at Tarakkiyot has not been verified.

Table 5. Organizational and administrative documents supporting accounting policy (all 13 source categories retained)

No.	Internal order / instrument	Core contents	Regulatory / methodological reference
1	Accounting-policy approval order	Accounting methods; document flow; inventories; internal controls; tax/accounting interfaces	Accounting Law [3]; applicable NAS and entity policies
2	Approval of primary-document forms	Approved templates and mandatory fields	Primary-document requirements, Accounting Law Art. 14 [3]
3	Document-circulation schedule approval	Routes, deadlines, responsible staff and review	Accounting Law [3]; applicable document-flow rules
4	Authorized-signatory register	Persons entitled to approve transactions and sign documents	Accounting Law [3]; internal authorization matrix
5	Assignment of cashier duties	Cash-handling responsibilities and incompatible-duty safeguards	Applicable cash-operation rules; internal control [2]
6	Accountable-advance disbursement order	Eligible recipients, ceilings, purposes, reporting deadlines	Applicable cash, tax and accounting requirements
7	Representation-expense authorization	Eligible spending, documentation and approval	Applicable tax rules and internal policy
8	Compensation for business use of personal vehicles	Eligibility, rate-setting, supporting records	Applicable labour and tax rules
9	Working-time recording order	Timesheet methodology and review	Applicable labour and accounting requirements
10	High-value or scarce-material authorization	Restricted stock list and authorized issuers	Inventory safeguards and internal control [2]
11	Inventory commission appointment	Members, count scope, dates and sign-off	Accounting Law Art. 16 [3]; NAS 19 [5]
12	Fixed-asset commission appointment	Asset acceptance, transfer, disposal and verification	Applicable NAS on fixed assets; Accounting Law [3]
13	Intangible-asset commission appointment	Recognition, transfer and authorization documentation	Applicable NAS on intangible assets; Accounting Law [3]

The table deliberately does not reproduce the manuscript's obsolete 1996 law references, the former tax-code citations or unverified historical administrative rules as if

they were in force in 2025. The exact current provisions governing cash handling, employment compensation and taxation must be confirmed before an institution adopts the model as a binding compliance checklist.

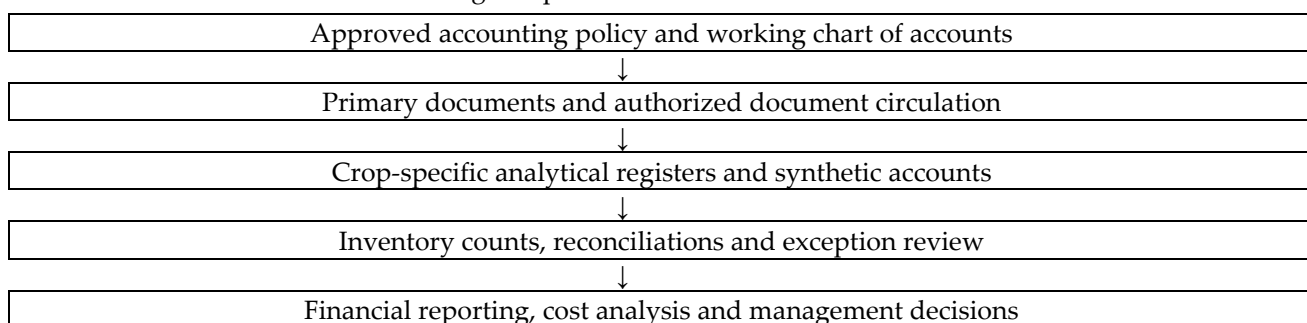


Figure 3. Integrated organizational and methodological mechanism for accounting policy and control (author-developed synthesis)

The findings indicate that improving accounting policies and strengthening accounting controls in agricultural enterprises require an integrated organizational and methodological approach. The analysis of the available case materials relating to “Tarakkiyot” farm in Nishon district, Kashkadarya region, identifies three interrelated priorities: improving the reliability of primary accounting documentation, strengthening crop-specific analytical accounting, and formalizing document-circulation and supervisory procedures.

The methodological significance of these findings lies in establishing functional relationships between accounting-policy decisions, primary documentation, analytical registers, inventory verification, and internal control. In particular, the concentration of production expenditures within account 2010, as described in the case materials, highlights the importance of developing analytical subaccounts for individual crops and production activities. Such differentiation can improve the traceability of production costs and provide a more structured information basis for cost calculation and managerial decision-making.

Furthermore, the absence of a formally approved document-circulation schedule, as reported in the source materials, demonstrates the importance of clearly defined responsibilities, document-processing deadlines, authorization procedures, and supervisory controls. These organizational arrangements should be incorporated into the enterprise’s accounting-policy documentation and coordinated with the applicable national accounting requirements.

Drawing on the principles of IAS 8 [1], the COSO Internal control – integrated framework [2], and Uzbekistan’s national accounting regulations [3]–[5], the study proposes an integrated mechanism linking accounting-policy formulation, transaction documentation, analytical recording, verification, and financial reporting. The scientific contribution of this approach is the systematic coordination of accounting methods and control procedures within a unified organizational framework adapted to agricultural production.

The practical effectiveness of the proposed mechanism may subsequently be evaluated through indicators reflecting documentation completeness, processing timeliness, reconciliation accuracy, the identification of production costs by crop, and compliance with established internal control procedures. As the available materials do not provide a fully verified primary dataset for 2025, these implications are presented as methodological findings and proposals requiring further empirical validation.

4. Conclusions and Recommendations

The findings of this study demonstrate that improving the organization of accounting and strengthening internal accounting controls in agricultural enterprises require a comprehensive approach that integrates accounting-policy formulation, primary documentation, analytical accounting, document circulation, inventory verification, and

financial reporting. The analysis establishes that these components should not be treated as isolated accounting procedures but as interdependent elements of a unified organizational and methodological system designed to enhance the reliability, transparency, and managerial usefulness of accounting information.

The theoretical and methodological contribution of the research lies in substantiating an integrated framework for coordinating accounting-policy decisions with operational accounting procedures and internal control mechanisms. Unlike approaches that primarily interpret accounting policy as a set of selected accounting methods, the proposed framework emphasizes the functional relationships between regulatory compliance, sector-specific analytical accounting, documentary evidence, responsibility allocation, and risk-based monitoring. This approach provides a structured basis for adapting accounting arrangements to the organizational and production characteristics of agricultural enterprises.

The examination of the available case materials relating to “Tarakkiyot” farm in Nishon district, Kashkadarya region, within the 2025 analytical context highlights several organizational and methodological issues requiring attention. In particular, the source-reported concentration of production expenditures within account 2010 indicates the need for more detailed analytical accounting by crop and production activity. The establishment of crop-specific analytical subaccounts for cotton, wheat, maize, and vegetable production is therefore recommended to facilitate the identification, classification, and allocation of production costs, while maintaining consistency with the applicable national chart of accounts.

A further recommendation concerns the improvement of primary accounting documentation and document-circulation procedures. Agricultural enterprises should establish standardized internal document templates containing all legally required information, introduce consistent document-identification procedures, and approve formal document-circulation schedules specifying responsible personnel, authorization requirements, submission deadlines, and verification procedures. These measures are expected to strengthen transaction traceability, reduce the risk of documentation errors, and improve the timeliness of accounting records. Their actual effectiveness, however, should be assessed through subsequent implementation and verification.

Particular attention should also be devoted to strengthening inventory procedures and the safeguarding of agricultural assets. Enterprises should develop risk-sensitive inventory schedules, establish clear responsibilities for the verification of inventories and fixed assets, and ensure systematic reconciliation between physical verification results, analytical registers, and general ledger balances. Inventory discrepancies should be documented, investigated, and resolved in accordance with the applicable accounting requirements. Integrating these procedures into the enterprise's accounting-policy documentation would contribute to greater consistency between accounting records and internal control activities.

The study further recommends improving the working chart of accounts and accounting-register structure to reflect the specific characteristics of agricultural production. Analytical information should be organized by crop, production cycle, cost category, and responsibility centre where appropriate. Such differentiation would provide management with more detailed information on resource consumption, production costs, and agricultural output without compromising the integrity of financial accounting records. The selection of accounting procedures should remain consistent with the requirements of Uzbekistan's national accounting standards, while relevant principles of IAS 8 and the COSO Internal control–integrated framework may serve as methodological benchmarks for policy development and control-system design.

From an organizational perspective, the proposed improvements should be formalized through a coordinated set of internal administrative documents, including an

accounting-policy order, an approved working chart of accounts, primary-document templates, a document-circulation schedule, authorization and responsibility matrices, and inventory procedures. These documents should establish clear relationships between accounting responsibilities, transaction processing, supervisory review, and management reporting. The implementation of such arrangements would create a more coherent framework for accounting governance and support the gradual transition toward more systematic and digitally supported accounting processes.

The practical effectiveness of the recommended measures should be evaluated using measurable indicators, including the completeness of primary documents, the timeliness of document submission, the frequency of duplicate document identifiers, the number of unresolved reconciliation discrepancies, and the proportion of production expenditures attributable to identifiable crop-specific cost objects. These indicators would make it possible to assess changes in accounting quality and internal control performance over time and provide an empirical basis for further refinement of the proposed framework.

The principal limitation of the present study is that the available case materials do not independently establish the dates and completeness of the underlying accounting observations or constitute a fully verified primary dataset for 2025. Consequently, the identified organizational weaknesses are interpreted as source-reported observations, while the recommended improvements represent methodological proposals rather than empirically demonstrated economic outcomes. Further research should involve the examination of original accounting registers, approved internal documents, inventory records, and transaction-level data, followed by comparative assessments before and after the implementation of the proposed measures.

Overall, the study concludes that the integration of accounting-policy formulation with crop-specific analytical accounting, standardized documentation, structured document circulation, systematic inventory verification, and risk-based internal control provides a theoretically grounded and practically applicable direction for improving accounting organization in agricultural enterprises. The proposed framework offers a basis for strengthening accounting-information reliability, supporting managerial decision-making, and developing a more transparent and accountable system of agricultural enterprise management.

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