

Issues of management accounting implementation in the agrarian sector of the Kyrgyz Republic

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Abstract. The relevance of this research is driven by the necessity to transition the agricultural sector of the Kyrgyz Republic from extensive farming practices to a modern management model based on accurate cost data. Establishing a reliable information base is a prerequisite for the effective development of the national agribusiness sector, positioning the modernization of accounting systems as a priority for the industry's economic growth. The study aimed to identify institutional, methodological, and human resource barriers hindering the development of management accounting in the country's agriculture and to substantiate practical mechanisms for overcoming them. The methodological framework was based on a comprehensive analysis of agricultural entities in the Chüy, Issyk-Kul, and Osh regions, employing systemic and comparative analysis methods. The research findings demonstrated that the existing obstacles are multifaceted. It was established that the widespread use of the "single-pool" (lump-sum) accounting method deprives management of necessary product-specific analytics and leads to significant distortions in profitability indicators. Particular attention was given to the gap between the requirements of IFRS (IAS) 41 and operational reality: due to the lack of active regional markets, measuring biological assets at fair value remains practically unfeasible. The study proved that the forced implementation of international standards amidst the current shortage of qualified personnel and specialised software results in a formalistic approach to accounting that fails to reflect actual financial flows. The paper proposed a phased adaptation algorithm for management accounting systems, which includes the development of industry-specific methodological guidelines and the creation of standard frameworks for peasant (private) farms. The practical significance of the research lies in the potential application of "direct costing" and "standard costing" tools to optimise accounting policies within agribusiness enterprises and to modernise educational curricula in agricultural universities

Keywords: strategic cost control; costing methods; internal control system; regulatory framework; accounting policy; financial information; production efficiency

Introduction

Agriculture is a strategic driver of the long-term development of the national economy and the achievement of food security. The specific characteristics of

agricultural production at the current stage of market transformation require a fundamental modernisation of the internal information environment of economic

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entities. There is a need for a consistent shift away from extensive approaches to resource management towards scientifically grounded models based on continuous monitoring, control and analysis of production costs. Improving the economic resilience of the agro-industrial complex under conditions of price volatility is impossible without the implementation of practical tools for strategic and operational management accounting. Scientific research has established a substantial theoretical and methodological foundation in the field of agricultural accounting; however, many applied aspects remain the subject of ongoing debate. The conceptual foundations for distinguishing between financial and management accounting, as well as the role of management accounting in strategic decision-making, were examined in detail by M.A. Vakhrushina & N.V. Malinovskaya (2014), who demonstrated a direct relationship between business performance and the quality of internal reporting. The sector-specific characteristics of cost formation, shaped by seasonality and the diversity of agricultural products, are examined in detail in the work of N. Beishenaly & F. Dufays (2023), which provides a regulatory and methodological framework for cost allocation in the agro-industrial complex (AIC).

The specific characteristics of the development of accounting systems under the particular conditions of the agricultural sector of the Kyrgyz Republic in recent years have been reflected in a number of publications. In particular, A.A. Baimuratov *et al.* (2023) identified a critical problem concerning the blurring of boundaries between analytical accounting and management accounting in Kyrgyzstan, which results in the underutilisation of analytical tools by management. E. Bel-ek uulu *et al.* (2024b) provided a detailed analysis of the organisational barriers to establishing accounting systems across various subsectors of the agricultural sector, emphasising that the small-scale nature of production hinders the implementation of standardised automation systems. The institutional aspects and barriers to the adaptation of international standards in the Republic were examined in the study by A. Bekmura-*et al.* (2025), which identified an objective mismatch between IFRS requirements and the actual capabilities of small business entities. Similarly, W. Crewett (2015) demonstrated that the accounting policies of most agricultural enterprises in the Kyrgyz Republic are largely formal in nature and are not used to optimise expenditure. The specific features of cost calculation in livestock farming are reflected in the works of A. Dörre (2015), while the methodology of flexible cost management based on direct costing in crop production was investigated by A. Dzhumagulov & I. Mistriukova (2025). Practical recommendations for organising accounting in peasant (farmer) farms based on IFRS were proposed in the article by A. Kadyraliev *et al.* (2024).

Despite the abundance of existing studies, the problem of developing a comprehensive and cost-effective

algorithm for establishing accounting systems for small-scale agricultural enterprises in the Kyrgyz Republic remains unresolved. The aim of this study was to identify the specific institutional, methodological and human-resource barriers that hinder the implementation of management accounting in agricultural enterprises of the Kyrgyz Republic, and to develop realistic, step-by-step measures to overcome these barriers without fundamentally restructuring the existing accounting systems.

Materials and Methods

The methodological foundation of the study was based on a systems approach, within which management accounting is viewed as an integrated information framework embedded in the overall strategic management system of an agricultural enterprise. Interaction with the study participants was conducted in strict accordance with the principles of professional ethics set out by the National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research (1979) and All European Academies (ALLEA) (2023). During the semi-structured interviews conducted with managers and chief accountants of 74 agricultural enterprises, the requirements of informed consent and complete anonymity were strictly observed. All respondents were informed about the objectives of the study and their right to withdraw their data. The internal accounting documentation obtained during the interviews was subjected to a de-identification procedure to ensure the confidentiality of commercially sensitive information, thereby preventing the disclosure of respondents' identities or the names of specific agricultural enterprises.

The search and selection of scientific literature, regulatory and legal acts, and statistical materials were conducted for the period from 2018 to 2026 in the Scopus and Web of Science databases using the following key search queries: "management accounting in the agro-industrial complex of the Kyrgyz Republic", "cost calculation in agriculture", "IAS 41 Kyrgyzstan", and "cost of a peasant (farmer) farm". Several foundational studies from earlier periods were included as key theoretical sources that established the methodological basis of the research topic and remain relevant (Osmonkulova, 2006; Rakhmatullaev *et al.*, 2010; Crewett, 2015). The method of comparative analysis was applied to compare the regulatory framework of the Kyrgyz Republic with the systems of the countries of the Eurasian Economic Union (EAEU). The classification and grouping method was used to differentiate agricultural enterprises according to the maturity levels of their accounting systems, based on the completeness of the data collected. The analytical and monographic methods were applied in processing the statistical compilations by U. Mirlanbek *et al.* (2023) and the reports by I. Mukambaeva *et al.* (2024) to identify macroeconomic trends.

The empirical basis of the study comprised survey data from 74 entities, including large agricultural co-operatives and peasant (farmer) farms in the Chüy, Issyk-Kul and Osh regions. Data were collected through semi-structured interviews with managers and chief accountants, as well as through a qualitative audit of internal accounting documentation and accounting policy provisions. To assess overall sectoral dynamics for 2019-2023, official statistical indicators (the share of the agricultural sector in GDP, employment, the number of peasant (farmer) farms, and production output) were additionally used, making it possible to compare the extensive growth of the sector as a

whole with the qualitative findings from the survey of 74 agricultural enterprises.

Results and Discussion

Overall state of management accounting in the agricultural sector of the republic

According to the National Statistical Committee of the Kyrgyz Republic (2024), the share of the agricultural sector in the country's gross domestic product ranges between 11% and 14%, while the sector provides employment for approximately one-quarter of the rural population. The dynamics of these indicators are presented in Table 1.

Table 1. Key indicators of the agricultural sector of the Kyrgyz Republic, 2019-2023

Indicator	2019	2020	2021	2022	2023
Share of the agricultural sector in GDP, %	10.4	12.2	12.4	11.0	9.5
Employment in agriculture, % of total employment	10.9	12.2	18.3	17.8	17.1
Number of peasant (farmer) farms, thousand units	452	462	468	473	488
Agricultural production, billion KGS	220	249	324	358	382

Source: compiled by the authors based on National Statistical Committee of the Kyrgyz Republic (2024)

The analysis shows that the agricultural sector is characterised by an extensive development trajectory: the increase in production volumes in monetary terms is associated with a rise in the number of small-scale farms (reaching 488,000 by 2023) and inflation, rather than with improvements in management efficiency. The qualitative survey made it possible to classify agricultural enterprises according to the maturity levels of

their accounting systems (Table 2). The survey showed that fully developed management accounting systems (Level III) operate in isolation, whereas the small-scale agricultural sector (Level I) lacks analytical tools. This supports the argument put forward by G.O. Osmonkulova (2006) regarding the detrimental impact of an information deficit on the financial sustainability of agricultural businesses.

Table 2. Differentiation of the surveyed agricultural enterprises in the Kyrgyz Republic by the level of management accounting development

Level of accounting development	Organisational structure	Characteristics of the environment	Impact on decision-making
I. Basic	Small-scale farms	Accounting for tax purposes only	Ad hoc pricing
II. Fragmented	Medium-sized farms	Accounting for direct costs	Post-production costing
III. Systematic	Agricultural holdings	Automation and budgeting	Marginal analysis

Source: compiled by the authors based on the results of the study

Institutional and regulatory barriers

The functioning of management accounting systems in the agricultural sector of the Kyrgyz Republic is constrained by rigid institutional frameworks. The principal legislative act, Law of the Kyrgyz Republic No. 76 (2002), is focused exclusively on financial reporting requirements, while disregarding the needs of internal management planning (Rakhmatullaev *et al.*, 2010). Special tax regimes for agricultural producers (Tax Code of the Kyrgyz Republic, 2022) create counterproductive incentives: the exemption from maintaining primary cost accounting has effectively legitimised the abandonment of analytical accounting in small businesses. Researchers M. Akzholova & A. Osmonova (2019) emphasise that the existing regulatory framework is not adapted to the scale of farming operations, while the accounting policies of most entities are formal and declarative in nature, failing to reflect actual production processes.

Ignoring fair value results in a systematic understatement of return on sales by 12-19%, while the gap between actual costs and the market valuation of biological assets averages 24.5%.

Quantitative assessment of efficiency and IFRS compliance. An empirical survey of 74 entities revealed a critical gap between regulatory requirements and actual practice. Only 18 agricultural enterprises (24%) implement IAS 41 "Agriculture" (International Accounting Standards Board, 2023). This limits agricultural enterprises' access to long-term bank financing (National Statistical Committee of the Kyrgyz Republic, 2024). Illustrative Cases of the Transition to the Proposed Accounting Methods. To test the hypothesis of a direct relationship between the quality of management accounting and business performance, two cases involving the implementation of the proposed accounting tools were analysed.

Case 1: Modernisation of a livestock complex (Chüy region). The farm, with a herd of 150 cattle, previously used the historical cost method, which did not account for live-weight gains during the interim reporting period. Following the implementation of the fair value measurement model proposed in this study, using current market quotations, the reported profit for the period increased by 15%. The improved asset structure enabled the enterprise to restructure its loan portfolio and obtain an investment loan from a commercial bank at an interest rate reduced by 2.5 percentage points, as a direct result of greater accounting transparency.

Case 2: Optimisation of accounting in crop production (Issyk-Kul region). The agricultural enterprise, with 500 hectares of cultivated land, used a traditional

pooled cost accounting method, whereby indirect costs were allocated in proportion to revenue. After switching to the proposed direct costing algorithm, it was found that the production cost of grain crops had been overstated by 12%, while the actual contribution margin from vegetable crops was 8% higher than previously calculated. The findings enabled management to discontinue less efficient activities, freeing up 15% of working capital for investment in the high-return segment, which had previously been impossible due to the “blurred” cost calculation. To assess the specific features of the institutional environment and identify differences in approaches to cost accounting organisation across Central Asian countries, a comparative analysis of the key conditions for implementing management accounting was conducted (Table 3).

Table 3. Comparative analysis of the institutional conditions for implementing management accounting

Criterion	Kyrgyz Republic	Republic of Kazakhstan	Republic of Uzbekistan
Sector-specific guidelines	Absent	Approved	National Accounting Standards (NAS)
Tax incentives	Counterproductive	Incentivising	Moderate
IT support	Absent	Subsidised	Government programmes

Source: compiled by the authors based on regulatory acts (Law of the Kyrgyz Republic No. 76, 2002; Tax Code of the Kyrgyz Republic, 2022) and research (Akzholova & Osmonova, 2019)

Analysis of institutional barriers. The data presented indicate that the lack of methodological continuity in the Kyrgyz Republic has become a key factor contributing to the “accounting vacuum”. In contrast to the Republic of Uzbekistan, where the mandatory transition to value added tax (VAT) compelled enterprises to establish transparent cost-accounting systems, tax legislation in the Kyrgyz Republic has pursued maximum simplification, resulting in the erosion of the management function of accounting. In Kazakhstan, by contrast, the institutional environment has been transformed through targeted government subsidies for the acquisition of software, whereas in the Kyrgyz Republic the financial burden of automation has been placed entirely on the limited resources of agricultural enterprises themselves. This conclusion is consistent with the observations of U. Mirlanbek *et al.* (2023) regarding systemic problems in state support for the agricultural sector in Kyrgyzstan, as well as with the findings of I. Mukambaeva *et al.* (2024), which demonstrated the limited impact of the state investment budget on the structural indicators of the sector. Thus, the formal adherence to “simplified” tax regimes without obligations to maintain cost-accounting records restricts the opportunities for strategic planning, making agricultural enterprises highly vulnerable to market fluctuations in agricultural commodity prices.

Methodological problems in cost calculation

Cost calculation in agricultural production is recognised as one of the most complex aspects of accounting. The theoretical foundations of sector-specific costing (Belek

uulu *et al.*, 2024b) confirm that the multi-sectoral and seasonal nature of agriculture inherently complicates accounting processes. At present, the pooled cost accounting method predominates among enterprises in the Kyrgyz Republic, characterised by a lack of differentiation between primary and joint costs (Belek uulu *et al.*, 2024a). The problems associated with this deterioration of accounting processes are also confirmed by Belek uulu *et al.* (2024c). Notably, modern management accounting cost-management tools, including elements of activity-based costing (ABC costing) and standard costing, are already being successfully applied in certain sectors of the Kyrgyz economy outside agriculture (Toichiev, 2025). This makes it particularly relevant to examine the applicability of similar approaches to agricultural production.

Analysis of methodological vulnerability and quantitative indicators. The study of 74 agricultural enterprises showed that 76% of the entities use a simplified pooled cost accounting method, disregarding the requirements of IAS 41 (International Accounting Standards Board, 2023). This results in distortions in financial performance: the lack of cost differentiation understates the profitability of individual crops by 12-19%, while the gap between actual costs and the fair value of biological assets reaches 24.5% (National Statistical Committee of the Kyrgyz Republic, 2024). To determine the advantages of different approaches to cost calculation in agricultural production, the main cost accounting methods were compared according to the following criteria: analytical capability, managerial value, implementation complexity, and prevalence among agricultural enterprises in the Kyrgyz Republic (Table 4).

Table 4. Comparative characteristics of cost accounting methods in agricultural production

Criterion	Pooled cost accounting	Direct costing	Standard costing
Analytical capability	Low	High	High
Managerial value	Limited	High (contribution margin)	High (planning)
Implementation complexity	Low	Medium	High
Prevalence in the Kyrgyz Republic	76% of enterprises	20% of enterprises	4% of enterprises

Source: compiled by the authors based on the article by E. Belek uulu *et al.* (2024b)

To gain a deeper understanding of the nature of the distortions arising from the use of the traditional approach, a cost calculation model was developed for typical agricultural crops. Table 5 presents the initial indicators reflecting the transformation of the cost structure and contribution margin when moving from the pooled cost accounting method to

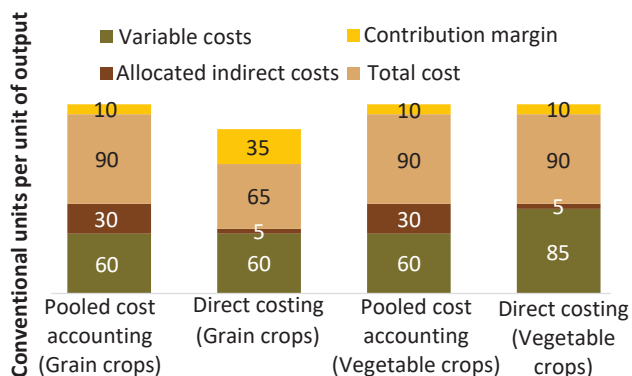
direct costing. Table 5 clearly demonstrates that under the pooled cost accounting method, the contribution margin is substantially understated (10 units for both crops), which may mislead management. By contrast, the application of direct costing makes it possible to identify the actual contribution margin, as illustrated in Figure 1.

Table 5. Comparative model of cost structure and contribution margin per unit of output

Cost category	Pooled cost accounting (grain crops)	Direct costing (grain crops)	Pooled cost accounting (vegetable crops)	Direct costing (vegetable crops)
Variable costs	60	60	60	85
Allocated indirect costs	30	5	30	5
Total cost	90	65	90	90
Contribution margin	10	35	10	10

Note: the data are presented in conventional units per unit of output; the difference of 25 units (indirect costs) when switching to direct costing is transferred from production cost to expenses of the reporting period

Source: compiled by the authors

**Figure 1.** Comparison of the impact of cost accounting methods on cost structure and contribution margin

Source: compiled by the authors

The data presented clearly illustrate the methodological trap faced by entities using the pooled cost accounting method. Under the traditional approach (grain crops – 90 units; vegetable crops – 90 units), the cost of the crops appears identical, which may lead managers to make erroneous strategic decisions based on fiscal rather than economic indicators. The transition to direct costing, as demonstrated by the grain crop example, reveals “hidden” reserves: production cost decreases to 65 units, while the contribution margin increases 3.5-fold, from 10 to 35 units. In the case of vegetable crops, the method makes it possible to clearly identify the cost structure required for decisions on expanding or reducing cultivated areas. Thus, the implementation of

management accounting does not merely “complicate” the paperwork; rather, it becomes a practical tool for increasing the profitability of production.

Practical aspects of transitioning to the proposed methods

Case 1: The effect of transitioning to direct costing (Isyky-Kul region). The enterprise introduced a distinction between fixed and variable costs. Previously, pooled cost accounting indicated that the vegetable segment was generally loss-making. Following the transition to the proposed algorithm, it was found that the contribution margin for key crops was 8% higher. Eliminating inefficient crops increased overall profitability by 6% within a single operating cycle.

Case 2: Eliminating distortions in the valuation of biological assets (Chüy region). The enterprise switched to fair value measurement. Before the implementation of the method, the discrepancy between the accounting data and the market valuation of the livestock amounted to 24.5%. Regular revaluation, as demonstrated by the analysis of 2026 data, enabled the increase in value to be reflected objectively, raising reported profit by 15% and strengthening creditors’ confidence. Analytical Summary. The data indicate that the pooled cost accounting method creates a “hidden loss phenomenon”. High-input crops, such as sugar beet, are artificially overvalued due to the allocation of costs across total production, whereas grain crops are undervalued, thereby masking managerial inefficiencies. The proposed

transition to direct costing and the application of IAS 41 make it possible to eliminate this discrepancy and ensure greater transparency of contribution margins.

Accounting for biological assets: IAS 41 requirements, application practices and assessment of distortions. The adoption of IAS 41 "Agriculture" represents a paradigm shift in accounting, moving from the historical cost principle towards fair value measurement (International Accounting Standards Board, 2023). Researchers A. Bekmuratov *et al.* (2025) appropriately identify a key barrier: the limited availability of active markets for most biological assets in the regions of the Kyrgyz Republic. A study of 74 agricultural enterprises showed that only 18 entities (24%) have implemented IAS 41, whereas 56 enterprises (76%) fully disregard

IFRS requirements and continue to use the historical cost model. It was established that this approach results in an understatement of return on sales by 12–19%. The average gap between the actual cost of biological asset production and their fair market value amounts to 24.5%. This makes financial reporting less informative for creditors, as the value of collateral is reflected in the balance sheet at a level significantly below its market value (National Statistical Committee of the Kyrgyz Republic, 2024). To systematise the identified differences between the requirements of IAS 41 and the actual accounting practices for biological assets among agricultural enterprises in the Kyrgyz Republic, a comparative analysis of the key accounting aspects was conducted (Table 6).

Table 6. Comparison of IAS 41 requirements and the practice of accounting for biological assets in the Kyrgyz Republic

Accounting aspect	IAS 41 requirements	Practice of enterprises in the Kyrgyz Republic	Methodological gap
Valuation of biological assets	Fair value	Historical cost	Understatement of assets in the balance sheet
Recognition of agricultural produce	At fair value	At actual cost	Distortion of financial performance
Information disclosure	Detailed (including changes over time)	Not provided	Lack of investment transparency
Changes in value	Recognised in the reporting period	Not recognised until sale	Failure to account for market factors

Source: compiled by the authors based on International Accounting Standards Board (2023)

Practical transition cases

Case 1: Valuation of a breeding herd (Chüy region). The farm switched from accounting for the herd at historical production cost to measuring it at fair value. Following the revaluation of the biological assets, the carrying amount of assets increased by 26%, enabling the enterprise to increase its bank lending limit. The actual gain arising from changes in the value of the assets amounted to 15%, according to the authors' 2026 research data.

Case 2: Accounting for grain crops at the point of harvest (Issyk-Kul region). The enterprise introduced the recognition of harvested crops at fair value at the point of separation from the biological asset. Previously, profit was effectively "locked in" until the point of sale. The proposed method enabled the financial result to be recognised promptly, revealing that the contribution margin from grain crops was 8% higher than previously estimated. This provided management with a practical tool for making informed decisions during the harvesting period.

The analysis of Table 6 reveals a systemic gap. The main contributing factor is the absence of official price quotations in regional markets (the "mal bazaar"). Mechanically replicating IFRS requirements without taking into account the lack of transparent market indicators increases the workload associated with accounting while generating little or no managerial benefit. Nevertheless, as demonstrated by the cases presented, even

a partial transition to market-based valuation can eliminate investment opacity and substantially improve an enterprise's financial profile.

Staff shortages and organisational constraints

A review of the literature reveals systemic problems hindering the development of management accounting. Researchers point to a shortage of specialists capable of adapting management accounting tools to the specific characteristics of agriculture (W. Crewett, 2015), fragmented information systems (Dzhumagulov & Mistrukova, 2025), and a general lack of internal regulations governing management accounting. The survey of 74 agricultural enterprises revealed that in 68 cases (92%), accounting functions are performed either by the managers themselves or by specialists with secondary vocational education who are unfamiliar with contribution margin analysis. The findings indicate that the lack of qualified personnel is correlated with the disregard of IAS 41 (International Accounting Standards Board, 2023). In enterprises where accounting is handled by a full-time specialist with a higher degree in economics, the likelihood of implementing elements of direct costing is 3.5 times higher than in the other groups.

Practical case: overcoming the staff shortage. Implementation of remote management consulting (Chüy region). The enterprise did not have the resources to hire a qualified economist. The introduction of a remote

monthly consulting system based on the proposed algorithms enabled the existing accountant to acquire fundamental knowledge of direct costing within six months. Result: Cost transparency increased, product costs were calculated with an accuracy of up to 95%, and operating expenses decreased by 11% due to the identification of inefficient expenditure items. Analysis of Organisational Constraints. A comparison of the data confirms the conclusion of M.A. Vakhrushina & N.V. Malinovskaya (2014) regarding the dependence of accounting efficiency on human resource capacity. Basic software infrastructure is available to most entities, but it is primarily used as an “electronic typewriter” for preparing primary accounting documents.

The key obstacle remains the psychological barrier: the managers of peasant (farmer) enterprises (PFEs) fear that detailed internal accounting may trigger greater fiscal scrutiny. Conversely, overcoming the staff shortage requires the implementation of systematic management consulting and remote staff training models. Only the integration of external analytical expertise into existing accounting processes will enable accounting records to be transformed from a purely fiscal instrument into a comprehensive system supporting strategic decision-making.

Conclusions

The study of 74 agricultural enterprises in the Kyrgyz Republic demonstrated that the institutional and methodological weaknesses of management accounting are systemic in nature. The current Law of the Kyrgyz Republic “On Accounting”, together with simplified tax regimes, undermines incentives for maintaining analytical accounting. The empirical findings confirm that 76% of the surveyed entities rely on the simplified pooled cost accounting method, focusing exclusively on fiscal purposes, thereby depriving management of timely information on actual production costs. The main finding of the study is the quantitative confirmation of the detrimental impact of current accounting practices. It was established that the use of the pooled cost accounting method distorts financial performance: the lack of cost differentiation understates the profitability of individual crops by 12-19%, thereby masking actual losses. With regard to the accounting for biological assets, a critical gap was identified between actual costs and fair value, averaging 24.5%. This systematically understates the carrying amount of assets, thereby hindering access to long-term bank financing. Only 24% of the surveyed agricultural enterprises have partially implemented IAS

41, although the lack of transparent market quotations in the regions limits the effectiveness of this process. A comparative analysis of the experience of EAEU countries (Kazakhstan and Uzbekistan) demonstrated that, without government support – such as methodological guidelines and IT subsidies – the agricultural sector of the Kyrgyz Republic remains isolated. The authors’ recommendations are based on a phased differentiation approach. At the first stage, sector-specific direct costing models should be developed and adapted to small-scale farms, where 92% of accounting functions are performed by non-specialist personnel. As demonstrated by the case studies presented, the implementation of these methods can increase reported profit by 15% and raise the contribution margin of key crops by 8%.

Despite the findings obtained, this study has several limitations. First, the conclusions are based on data from agricultural entities in the Chüy, Issyk-Kul, and Osh regions, which does not allow the results to be automatically extrapolated to high-mountainous regions with different climatic and institutional conditions. Second, the high proportion of small-scale farms in the sample creates practical difficulties in implementing comprehensive accounting systems due to the high level of administrative costs relative to the scale of production. Third, the fair value measurement of biological assets under IAS 41 at the current stage relies to a considerable extent on expert judgement due to the absence of active market quotations, which calls for caution when interpreting financial indicators. These limitations highlight the need for further development of regional methodological guidelines that take into account the specific characteristics of small-scale agricultural enterprises. Future research should focus on the experimental implementation of specialised direct costing registers within pilot agricultural cooperatives. In particular, adapting the proposed approaches to the mountain livestock farming and intensive horticulture sectors could help bridge the gap between universal accounting methodologies and the actual production-specific conditions of the Kyrgyz Republic.

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Conflict of Interest

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Кыргыз Республикасынын агрардык ишканаларында башкаруу эсебин уюштуруунун көйгөйлөрү

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Аннотация. Изилдөөнүн актуалдуулугу Кыргыз Республикасынын агрардык секторун экстенсивдүү чарба жүргүзүү ыкмаларынан продукциянын өздүк наркы жөнүндө так маалыматтарга негизделген башкаруунун заманбап моделине өткөрүү зарылчылыгы менен шартталган. Ишенимдүү маалыматтык базаны түзүү республиканын агроөнөр жай комплексинин натыйжалуу өнүгүшүн камсыз кылуунун милдеттүү шарты болуп саналат, бул эсепке алуу системаларын модернизациялоо маселелерин тармактын экономикалык өсүшү үчүн артыкчылыктуу милдеттердин катарына чыгарат. Иштин максаты – өлкөнүн айыл чарбасында башкаруу эсебинин өнүгүшүнө тоскоол болгон институционалдык, методологиялык жана кадрдык барьерлерди аныктоо, ошондой эле аларды жоюунун практикалык механизмдерин негиздөө болуп саналат. Изилдөөнүн методологиялык негизин Чүй, Ысык-Көл жана Ош облустарынын агроструктураларынын ишмердүүлүгүнө тутумдук жана салыштырмалуу талдоо методдорун колдонуу менен жүргүзүлгөн комплекстүү анализ түздү. Аймактык практиканы изилдөөнүн жыйынтыктары учурдагы тоскоолдуктар комплекстүү мүнөзгө ээ экендигин көрсөттү. Эсепке алуунун «казандык» методун бардык жерде колдонуу менеджментти продукциянын түрлөрү боюнча зарыл аналитикадан ажыратары жана рентабелдүүлүк көрсөткүчтөрүн олуттуу бурмалоого алып келери аныкталды. Иштин жүрүшүндө ФОЭК (IAS) 41 талаптары менен реалдуу практиканын ортосундагы ажырымга өзгөчө көңүл бурулду: өлкөнүн аймактарында активдүү рыноктордун жоктугунан улам биологиялык активдерди адилет наркы боюнча баалоо иш жүзүндө аткарылгыс милдет бойдон калууда. Эл аралык стандарттарды азыркы учурдагы квалификациялуу кадрлардын жана адистештирилген программалык камсыздоонун жетишсиздиги шартында мажбурлап киргизүү реалдуу каржылык агымдарды чагылдырбаган формалдуу эсепке алууга гана алып келери далилденди. Макалада башкаруу эсебинин системаларын этап-этабы менен адаптациялоонун алгоритми сунушталды, ал тармактык методикалык сунуштамаларды иштеп чыгууну жана дыйкан чарбалары үчүн типтүү моделдерди түзүүнү камтыйт. Изилдөөнүн практикалык маанилүүлүгү агроөнөр жай комплексинин АӨК ишканаларынын эсептик саясатын оптималдаштыруу жана айыл чарба жогорку окуу жайларындагы билим берүү программаларын модернизациялоо үчүн «директ-костинг» жана «стандарт-кост» системаларынын элементтерин колдонуу мүмкүнчүлүгүндө турат.

Негизги сөздөр: стратегиялык чыгымдарды көзөмөлдөө; калькуляциялоо ыкмалары; ички контролдоо системасы; ченемдик-укуктук жөнгө салуу; эсеп саясаты; финансылык маалымат; өндүрүштүн натыйжалуулугу

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Аннотация. Актуальность исследования обусловлена необходимостью перехода аграрного сектора Кыргызской Республики от экстенсивных методов хозяйствования к современной модели управления, базирующейся на точных данных о себестоимости продукции. Создание надежной информационной базы является обязательным условием для обеспечения эффективного развития агропромышленного комплекса республики, что делает вопросы модернизации учетных систем одной из приоритетных задач для экономического роста отрасли. Цель работы заключалась в выявлении институциональных, методологических и кадровых барьеров, препятствующих развитию управленческого учета в сельском хозяйстве страны, а также в обосновании практических механизмов их преодоления. Методологическую основу исследования составил комплексный анализ деятельности агроформирований Чуйской, Иссык-Кульской и Ошской областей с использованием методов системного и сравнительного анализа. Результаты изучения региональной практики показали, что существующие препятствия носят комплексный характер. Установлено, что повсеместное применение «котлового» метода учета лишает менеджмент необходимой аналитики в разрезе видов продукции и приводит к существенным искажениям показателей рентабельности. Особое внимание в работе уделено выявленному разрыву между теоретическими требованиями МСФО (IAS) 41 и реальностью: в условиях отсутствия активных рынков в регионах страны оценка биологических активов по справедливой стоимости остается практически труднореализуемой задачей. Доказано, что форсированное внедрение международных стандартов при текущем дефиците квалифицированных кадров и специализированного программного обеспечения приводит лишь к формальному ведению учета, не отражающему реальные финансовые потоки. В статье предложен алгоритм поэтапной адаптации систем управленческого учета, включающий разработку отраслевых методических рекомендаций и создание типовых моделей для крестьянских хозяйств. Практическая значимость исследования заключается в возможности использования предложенных инструментов, включая элементы систем «директ-костинг» и «стандарт-кост», для оптимизации учетной политики предприятий агропромышленный комплекс (АПК) и модернизации образовательных программ в сельскохозяйственных вузах

Ключевые слова: стратегический контроль затрат; методы калькулирования; система внутреннего контроля; нормативно-правовое регулирование; учетная политика; финансовая информация; производственная эффективность