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**METHODOLOGICAL PROBLEMS OF ECONOMIC ACTIVITY ANALYSIS
OF AGRICULTURAL ENTERPRISES**

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Abstract

This article examines the methodological problems of analyzing the economic activities of agricultural enterprises. The study employs system analysis, comparative analysis, scientific abstraction, induction, and deduction methods. Based on a review of existing scientific approaches and practical experience, the major challenges encountered in the analysis of agricultural enterprises' economic activities were identified. In particular, insufficient information support, limitations of the indicator system, inadequate consideration of seasonality factors, underdeveloped risk assessment mechanisms, and a low level of digital technology adoption were determined as the main methodological problems. As a result of the research, an improved approach aimed at the comprehensive assessment of agricultural enterprises based on both financial and non-financial indicators was proposed. The suggested approach contributes to increasing the accuracy of analytical results, improving managerial decision-making efficiency, and strengthening the competitiveness of agricultural enterprises.

INTRODUCTION

Agriculture is one of the strategic sectors of the country's economy, playing an important role in providing the population with food products, creating a raw material base for industry, increasing export potential, and ensuring employment in rural areas. Factors such as global population growth, climate change, limited land and water resources, and instability in global markets are increasing the need for systematic assessment of the efficiency of agricultural enterprises and making scientifically based management decisions [1]. Therefore, improving the theoretical and methodological foundations of analyzing the economic activities of agricultural enterprises is one of the current areas of economic research [2].

In recent years, many scientific studies have been carried out on the issues of assessing the economic efficiency of agricultural enterprises, determining their financial stability, analyzing the level of resource utilization, and increasing their competitiveness. In particular, T. Khakimov substantiates the importance of information provision in analyzing the economic potential of agricultural enterprises, emphasizing the need to form a high-quality database for effective analysis [3][4]. It is also indicated that when assessing the activities of an enterprise, along with traditional financial indicators, it is necessary to take into account resource potential, innovative capabilities, and external environmental factors [5][6].

M.U. Mirzakhmedovich's research studies the development of analytical support for diagnosing the financial stability of agricultural enterprises. The author notes that the methods used to assess financial results often do not cover all aspects of the enterprise's activities, especially the seasonality inherent in agriculture, the movement of biological assets, and the influence of natural and climatic factors are not sufficiently taken into account [7][8].

Foreign studies also pay great attention to improving the methodology for analyzing the activities of agricultural enterprises. Utibayev and co-authors substantiated the need for a comprehensive analysis of internal and external environmental factors in assessing the strategic development of agricultural enterprises [9][10][11]. Oukil and Zekri proposed methods for identifying factors affecting technical efficiency using a two-stage analytical model in assessing the efficiency of farms. These studies show the importance of expanding the system of indicators and using modern economic and mathematical approaches in the process of economic analysis [12][13][14].

At the same time, the methodological problems of analyzing the economic activities of agricultural enterprises cannot be considered fully resolved in existing scientific works. In practice, the information base of the analysis is not sufficiently complete, the system of indicators is scattered, the integration of various analytical methods is weak, and the level of use of digital technologies and big data (Big Data) is low [15][16]. In addition, the specific features of agricultural production - the presence of biological assets, the long production period, dependence on natural and climatic conditions, and the high level of risk - require a revision of traditional methods of analyzing economic activities [17][18].

In the Republic of Uzbekistan, large-scale reforms are being implemented to modernize agriculture, develop agroclusters, introduce digital technologies, and improve network efficiency. These processes require the development of new methodological approaches to the assessment and management of agricultural enterprises. From this point of view, it is of great scientific and practical importance to identify the existing methodological problems of the analysis of economic activity of agricultural enterprises, to scientifically justify their causes and ways of elimination.

The purpose of this study is to identify the methodological problems of the analysis of economic activity of agricultural enterprises, to critically evaluate existing approaches and to develop scientific proposals and recommendations for their improvement based on the requirements of modern economic analysis.

METHODOLOGY

In this study, a comprehensive research methodology was used, incorporating elements of qualitative and quantitative analysis, in order to identify methodological problems in the analysis of the economic activities

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of agricultural enterprises and develop scientific conclusions on their elimination. The methodological basis of the study is the theory of economic analysis, agricultural economics, concepts of enterprise evaluation, and principles of a systematic approach.

In the process of research, first of all, scientific literature, monographs, scientific articles, and methodological manuals related to the analysis of the activities of agricultural enterprises were studied using the content analysis method. This method made it possible to systematize the main approaches, problems, and proposals found in scientific sources. Content analysis is one of the widely used methods in economic research for generalizing theoretical views and identifying scientific gaps.

The main method of the study was the system analysis method. This method allows studying the activities of agricultural enterprises as a single system consisting of interconnected economic, financial, production and organizational elements. The advantage of the system approach is that it allows assessing the factors affecting the results of economic activity not separately, but in terms of their interdependence and mechanisms of influence. The theoretical foundations of this approach are widely covered in scientific works devoted to the complex study of economic systems and are recognized as one of the most effective methods for assessing the activities of an enterprise.[1]

Within the framework of the application of the systematic analysis method, existing methodologies for the analysis of the economic activities of agricultural enterprises were evaluated based on the following criteria:

- quality and completeness of the information base of the analysis;
- perfection of the system of indicators used;
- significance of the analysis results in making management decisions;
- degree of taking into account the specific characteristics of agricultural production;
- possibilities of using modern digital technologies and analytical tools.

The comparative analysis method was also used during the study. With the help of this method, the approaches of local and foreign scientists to the analysis of the activities of agricultural enterprises were compared and their advantages and disadvantages were identified. The comparative method is an effective tool for identifying common and different aspects of economic phenomena.

The study also used the methods of scientific abstraction, induction and deduction. Using the method of scientific abstraction, theoretical aspects of the analysis of economic activity were generalized, general conclusions were formed from individual scientific views based on an inductive approach, and theoretical principles were linked to practical problems through a deductive approach. This approach serves to ensure the logical consistency of scientific conclusions in economic research.

The information base of the study was formed by domestic and foreign scientific articles in the field of agricultural economics and economic analysis, studies published in international scientific journals, classical and modern scientific literature on economic analysis, as well as methodological recommendations for assessing the activities of agricultural enterprises. When selecting sources, special attention was paid to their scientific reliability, relevance and relevance to the research topic. As a result, the methodological approach used allowed us to systematically identify existing methodological problems in the analysis of the economic activities of agricultural enterprises, reveal their causes, and develop scientifically based proposals for improving the analysis methodology.

RESULTS AND ANALYSIS

During the research, the existing methodological approaches used in the analysis of economic activity of agricultural enterprises were systematically studied and their main advantages and disadvantages were identified. The results of the analysis showed that most of the methods of economic analysis used in practice were developed for industrial enterprises and do not fully take into account the specific characteristics of

the agricultural sector. In particular, the fact that production is seasonal, the movement of biological assets, the high influence of natural and climatic factors, and the duration of the production cycle significantly affect the accuracy of the analysis results.

As a result of a systematic analysis of scientific literature and practical approaches, the main methodological problems encountered in the analysis of economic activity of agricultural enterprises were grouped (Table 1).

Table 1. Main methodological problems of analyzing the economic activities of agricultural enterprises

№	Type of problem	The essence of the problem	Expected negative consequences
1	Problems with information provision	Insufficient reporting data and incomplete reflection of some indicators	Reliability of analysis results decreases
2	Limitations of the indicator system	Predominance of financial indicators, insufficient coverage of production and environmental indicators	One-sided assessment of the enterprise's activities
3	Failure to take into account the seasonality factor	Ignorance of the time factor and seasonal fluctuations in the analysis	Results may be misinterpreted
4	Weak risk assessment	Natural and market risks are not systematically analyzed	Uncertainty in management decisions increases
5	Low use of digital technologies	Insufficient use of modern analytical platforms and data processing tools	Analysis efficiency decreases
6	Lack of a comprehensive approach	Insufficient integrated assessment of financial, production and resource indicators	The true state of the enterprise's activities is not fully disclosed

The table shows that one of the most important problems is the insufficient formation of the information base. In many cases, the information available in agricultural enterprises is limited only to financial reports. As a result, important indicators such as the efficiency of land resource use, productivity dynamics, changes in the value of biological assets, and the efficiency of technological processes are not fully involved in the analysis process.

The results of the study showed that excessive emphasis on financial indicators in existing methodologies limits the ability to assess the overall efficiency of the enterprise. However, economic results in agriculture are often directly related to factors such as land productivity, the level of use of water resources, labor productivity, and technological discipline. Therefore, there is a need to expand the system of indicators in assessing economic activity.

Another important aspect identified during the analysis is the insufficient consideration of the seasonality factor. In agricultural production, the periods of formation of costs and income differ significantly from each other. As a result, the negative financial results in some periods may not reflect the true economic condition of the enterprise. Therefore, it is advisable to use a valuation system based on the production cycle in the analysis, along with monthly or quarterly indicators.

Based on the results of the research, an improved model for analyzing the activities of agricultural enterprises was developed (Table 2).

Table 2. Improved directions of analysis of economic activity of agricultural enterprises

Analysis direction	Traditional approach	Proposed approach
Information base	Reliance on financial statements	Integration of financial and non-financial data
Indicator system	Dominance of profitability and profit indicators	A set of financial, production, environmental and innovation indicators
Risk assessment	Episodic analysis	A system of continuous monitoring and forecasting
Analysis tools	Traditional methods of economic analysis	Use of digital technologies and analytical platforms
Decision making	Based on the results of the previous period	Real-time monitoring and forecasting

The results obtained indicate the need to apply an integrated approach to improving the methodology for analyzing the economic activities of agricultural enterprises. In this case, assessing economic, financial, production and environmental indicators in a single system allows you to determine the real state of the enterprise's activities and improve the quality of management decisions. Also, automating analytical processes and introducing forecasting elements based on digital technologies will help increase the efficiency of economic activities. Based on the results of the study, it can be noted that the existing methodology for analyzing the economic activities of agricultural enterprises should be updated in accordance with the requirements of the modern economy. In particular, expanding the information base, diversifying the indicator system, improving risk assessment mechanisms and widely introducing digital analysis tools are priority tasks in this direction.

DISCUSSION

The results of the study showed that the existing methodological approaches used in the analysis of the economic activities of agricultural enterprises do not fully meet the requirements of the modern economic environment. In particular, the high dependence of agricultural production on biological and natural factors, the presence of seasonality, and the complexity of assessing the efficiency of resource use limit the capabilities of traditional economic analysis methods.

It was observed that the problems identified during the study are consistent with the conclusions presented in the scientific literature. In particular, a number of researchers emphasize that approaches based solely on financial results in assessing the activities of agricultural enterprises cannot fully reflect the real economic state of the enterprise. Because the final result in agriculture largely depends on factors such as land fertility, productivity, efficiency of water resources use, and technological discipline. Therefore, the need to use financial and non-financial indicators in conjunction in assessing the activities of the enterprise is increasing.

The results of this study showed that the shortcomings associated with information provision are one of the most important methodological problems of the analysis of economic activity. This confirms the views of some scientists on the need to improve management accounting and analytical databases in agricultural enterprises. Existing reporting systems often do not generate enough operational and detailed information necessary for making management decisions. As a result, the analysis becomes more retrospective in nature, limiting the ability to forecast future development trends.

Another important aspect identified in the analysis results is the insufficient development of risk factor assessment mechanisms. Modern agricultural activities are closely related not only to production, but also to market, financial, environmental and climate risks. Therefore, the methodology for analyzing economic activities should be enriched with a system of indicators that allow for a comprehensive assessment of these factors. Otherwise, management decisions can be made under conditions of high uncertainty.

One of the important aspects of the improved approach developed in the study is related to the use of digital technologies and modern analytical tools. In recent years, the acceleration of digitalization processes in agriculture has expanded the possibilities for processing and analyzing large volumes of data. However, in practice, the level of use of these opportunities is still insufficient. In this regard, the integration of economic analysis methodologies with digital platforms, artificial intelligence elements and forecasting models is considered one of the promising areas.

The results of the study also demonstrated the advantages of an integrated approach in assessing the activities of agricultural enterprises. Assessing financial, production, resource, environmental, and innovation indicators in a single system more accurately reflects the state of development of the enterprise. This serves to improve the quality of management decisions, the efficient use of resources, and ensure the long-term competitiveness of enterprises.

However, there are some limitations of the study. In particular, the work mainly analyzed theoretical and methodological aspects, and the issue of assessing the practical effectiveness of the proposed approaches based on accurate statistical data requires separate research. In the future, it would be appropriate to use econometric models based on real data from agricultural enterprises, increase the accuracy of the analysis results, and assess the practical effectiveness of the proposed methodological approaches. Thus, the results of the study confirm the need to improve the existing methodology for analyzing the economic activities of agricultural enterprises. In this direction, expanding the information base, developing a risk assessment system, involving non-financial indicators in the analysis, and effectively using the capabilities of digital technologies can be considered priority areas of future scientific and practical research.

CONCLUSION

In this study, the methodological problems of analyzing the economic activities of agricultural enterprises were studied based on a systematic approach and the advantages and disadvantages of existing methodologies were analyzed. The results of the study showed that traditional analytical methods used to assess the activities of agricultural enterprises do not fully take into account the specific characteristics of the industry.

As a result of the analysis, the main methodological problems encountered in assessing the economic activities of agricultural enterprises were identified as insufficient information supply, limited system of indicators, incomplete consideration of the seasonality factor, underdevelopment of risk assessment mechanisms, as well as the low level of use of digital technologies. It was substantiated that these factors can negatively affect the accuracy of the analysis results and the effectiveness of management decisions.

During the study, an improved approach to analyzing the economic activities of agricultural enterprises was developed. This approach is based on a comprehensive assessment system that includes, in addition to financial indicators, production, resource, environmental and innovative indicators. The need to include risk assessment elements and use modern digital technologies and analytical tools in the analysis of economic activities was also substantiated.

Based on the results of the study, the following scientific and practical recommendations were developed:

- Expand the information base of economic activity analysis in agricultural enterprises and establish effective use of management accounting data;
- Integrated use of financial and non-financial indicators in assessing the activities of the enterprise;
- Development of analysis methodologies that take into account the impact of seasonality and natural and climatic factors;
- Implementation of modern methods of assessing production and market risks in practice;
- Digitalization of economic analysis processes and expansion of the use of big data and forecasting technologies.

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In general, improving the methodology for analyzing the economic activity of agricultural enterprises is of great importance in increasing the economic efficiency of enterprises in the sector, rational use of resources, improving the quality of management decisions, and ensuring their long-term competitiveness. Therefore, deepening scientific research in this area and integrating it with practice remains one of the urgent tasks.

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