



# IQTISODIYOT & TARAQQIYOT

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- 08.00.09 Jahon iqtisodiyoti
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## DUE DILIGENCE IN AUDITING AS A FACTOR ECONOMIC EFFICIENCY IN THE AGRICULTURAL SECTOR

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**Abstract.** The pursuit of economic efficiency within the agricultural sector has long been a central tenet of development economics and corporate strategy. However, the modern agricultural enterprise operates within a uniquely complex environment characterized by biological uncertainty, volatile commodity markets, and increasingly stringent regulatory frameworks regarding sustainability and social responsibility. In this article, the role of financial and operational auditing transcends the traditional boundaries of compliance verification. It emerges as a critical governance mechanism capable of reducing information asymmetry, mitigating agency costs, and optimizing resource allocation. This article investigates the structural relationship between due diligence in auditing and the economic efficiency of agricultural entities, positing that rigorous audit practices function as a significant factor of production that shifts the technological frontier and enhances Total Factor Productivity (TFP).

**Key words:** Due diligence, Economic efficiency, Agricultural enterprises, Audit quality, Risk management, corporate governance.

**Annotatsiya.** Qishloq xo'jaligi sohasida iqtisodiy samaradorlikka erishish uzoq yillar davomida rivojlanish iqtisodiyoti va korporativ strategiyaning muhim yo'nalishlaridan biri bo'lib kelgan. Biroq zamonaviy qishloq xo'jaligi korxonalarini biologik noaniqlik, tovar bozorlaridagi yuqori tebranishlar hamda barqaror rivojlanish va ijtimoiy mas'uliyat sohasida kuchayib borayotgan tartibga soluvchi talablar bilan tavsiflangan murakkab muhitda faoliyat yuritmoqda [Onofri, L. (Guest Ed.). (2023). Application of Econometrics in Agricultural Production]. Bunday sharoitda moliyaviy va operatsion auditning roli an'anaviy muvofiqlikni tekshirish doirasidan chiqib, korporativ boshqaruvning muhim mexanizmiga aylanmoqda. Audit axborot asimmetriyasini kamaytirish, agentlik xarajatlarini minimallashtirish hamda resurslardan foydalanishni optimallashtirishga xizmat qiladi. Mazkur maqolada audit jarayonida amalga oshiriladigan due diligence protseduralari bilan qishloq xo'jaligi subyektlarining iqtisodiy samaradorligi o'rtasidagi strukturaviy bog'liqlik tahlil qilinadi. Tadqiqotda qat'iy auditorlik amaliyotlari texnologik chegarani siljituvchi va umumiy omillar unumdorligini (Total Factor Productivity – TFP) oshiruvchi muhim ishlab chiqarish omili sifatida namoyon bo'lishi ilgari suriladi.

**Kalit so'zlar:** due diligence, iqtisodiy samaradorlik, qishloq xo'jaligi korxonalarini, audit sifati, risklarni boshqarish, korporativ boshqaruv.

**Аннотация.** Стремление к повышению экономической эффективности в аграрном секторе на протяжении длительного времени являлось одной из ключевых задач экономики развития и корпоративной стратегии. Однако современные сельскохозяйственные предприятия функционируют в условиях особой сложности, обусловленной биологической неопределённостью, высокой волатильностью товарных рынков и ужесточением регуляторных требований в сфере устойчивого развития и социальной ответственности [Onofri, L. (Guest Ed.). (2023). Application of Econometrics in Agricultural Production]. В этих условиях роль финансового и операционного аудита выходит



за рамки традиционной проверки соответствия нормативным требованиям и трансформируется в важнейший механизм корпоративного управления. Аудит способствует снижению информационной асимметрии, минимизации агентских издержек и оптимизации распределения ресурсов. В данной статье исследуется структурная взаимосвязь между процедурами due diligence в аудите и экономической эффективностью аграрных предприятий. Выдвигается гипотеза о том, что строгие аудиторские практики выступают значимым фактором производства, способствующим смещению технологической границы и повышению совокупной факторной производительности (TFP).

**Ключевые слова:** due diligence, экономическая эффективность, аграрные предприятия, качество аудита, управление рисками, корпоративное управление.

## INTRODUCTION

The agricultural sector plays a vital role in ensuring food security, employment, and economic stability in many countries. However, agricultural enterprises often face significant challenges related to production uncertainty, price volatility, climate risks, and limited access to financial resources. Under such conditions, ensuring the reliability of financial information and the effectiveness of managerial decision-making becomes crucial. Auditing, as an independent assurance mechanism, contributes to enhancing transparency and credibility of financial reporting, thereby supporting sustainable economic development.

Agriculture differs fundamentally from manufacturing due to the stochastic nature of its production function. Output is not merely a deterministic result of inputs (capital, labor, materials) but is heavily influenced by exogenous shocks such as weather patterns, pest infestations, and biological lag times. This inherent volatility creates a “black box” effect where the true operational efficiency of a farm is often obscured by external noise, including agricultural production for both efficient industrial strategy and effective policy design[1].

## REVIEW OF LITERATURE ON THE SUBJECT

The analysis suggests that due diligence in auditing should be interpreted as a productivity-enhancing governance mechanism rather than a purely administrative cost. By strengthening internal controls and monitoring systems, due diligence reduces managerial opportunism, improves the reliability of financial information, and supports more accurate performance evaluation. These effects contribute directly to better allocative decisions, such as input selection, investment planning, and cost management.

Economic efficiency in this sector is typically decomposed into two primary components:

1. Technical Efficiency (TE): The firm’s ability to maximize output from a given bundle of inputs. This is often associated with agronomic practices, technology adoption, and labor skill.
2. Allocative Efficiency (AE): The firm’s ability to select the optimal mix of inputs given their respective prices and marginal productivities. This requires precise financial data and cost accounting[2].

A paradox arises wherein agricultural firms may adopt advanced technologies (high TE) yet remain economically insolvent due to poor resource allocation or financial mismanagement (low AE). This divergence is frequently driven by information asymmetry between the “principal” (shareholders, cooperative members, or lenders) and the “agent” (farm management). Without robust monitoring mechanisms, managers may engage in suboptimal bonding activities, leading to residual losses<sup>1</sup>.

The theoretical proposition of this study is that “Due Diligence”- defined here as the comprehensive suite of audit activities including financial verification, internal control assessment, and supply chain risk management- acts as a corrective mechanism for these inefficiencies.

Agency Theory and the Monitoring Function: Agency theory suggests that in the presence of separation between ownership and control, agents may pursue self-interested goals that diverge from profit maximization. In the agricultural context, this might manifest as the excessive accumulation of “prestige” assets (e.g., oversized machinery), the obfuscation of yield losses, or the mismanagement of biological inventories. Auditing serves as the primary monitoring cost incurred to limit these aberrant activities. High-quality audits reduce the “noise” in financial reporting, allowing principals to sanction or reward agents effectively, thereby aligning incentives toward efficiency[4].

Theory of Inspired Confidence: Beyond mere monitoring, the “Theory of Inspired Confidence” posits that the auditor’s function is to maintain stakeholder trust in the economic system.<sup>8</sup> For agricultural firms, which often rely heavily on external credit and subsidies, the credibility of financial statements is paramount. A rigorous audit acts as a signal of quality, reducing the risk premium demanded by creditors. This reduction in the cost of capital effectively relaxes the budget constraint, allowing the firm to invest in efficiency-enhancing technologies that would otherwise be unaffordable.

1 Nguyen, Q. M., & Nguyen, C. V. (2024). Corporate governance, audit quality and firm performance: An empirical evidence. Cogent Economics & Finance, 12(1), Article 2334128. <https://doi.org/10.1080/23322039.2024.2334128>



Institutional Theory and Due Diligence: Modern agricultural auditing has expanded to encompass “Due Diligence” in the broader sense, particularly regarding Environmental, Social, and Governance (ESG) factors. The OECD-FAO Guidance for Responsible Agricultural Supply Chains establishes a five-step framework for due diligence: (1) Establish strong company management systems; (2) Identify and assess risks; (3) Design and implement a strategy to respond to identified risks; (4) Verify supply chain due diligence; and (5) Report on supply chain due diligence[5]. This study argues that adherence to these steps does not merely serve a compliance function but actively improves operational efficiency by identifying waste, mitigating supply chain disruptions, and securing market access.

## RESEARCH METHODOLOGY

The study is based on secondary data obtained from audited financial statements of agricultural enterprises, industry reports, and international regulatory guidelines related to auditing and due diligence. The collected data were analyzed using comparative analysis, content analysis, and elements of economic efficiency assessment to identify relationships between due diligence practices and indicators of technical and allocative efficiency.

## ANALYSIS AND RESULTS

To appreciate auditing as an economic factor, one must root the analysis in economic theory. The inefficiencies that auditing seeks to correct—waste, fraud, misallocation, and market failure—are best understood through Agency Theory and Transaction Cost Economics (TCE).

The fundamental friction in these relationships is information asymmetry. The agent has more information about the “state of nature” (soil moisture, pest prevalence, true labor effort) than the principal. This creates two primary risks:

- Adverse Selection: Occurs pre-contract. For example, a farmer with poor land or high risk may be the most eager to seek insurance or loans, concealing the true risk profile. Due diligence is the screening mechanism used to mitigate this.
- Moral Hazard: Occurs post-contract. An insured farmer might take fewer precautions against fire, or a subsidized farmer might reduce their work effort (“shirking”).

Auditing functions as a monitoring mechanism. In economic terms, it incurs a “monitoring cost,” but this cost is offset by the reduction in “residual loss” (the loss of value due to the agent’s opportunistic behavior). Empirical research indicates that in agricultural enterprises, the presence of robust internal and external audit functions significantly reduces these agency costs. By validating the agent’s reports, auditing lowers the risk premium demanded by the principal, thereby reducing the cost of capital for the farm. A lower cost of capital directly enhances economic efficiency by allowing more marginal projects (e.g., irrigation upgrades) to become Net Present Value (NPV) positive[6].

The valuation represents the single most complex and risky area of agricultural financial reporting. The introduction of IAS 41 Agriculture (and HKAS 41) shifted accounting from “historical cost” to “fair value less costs to sell”. While theoretically superior for reflecting economic reality, this standard has introduced significant volatility and audit risk, often becoming a locus for economic inefficiency through fraud and misreporting.

Financial Due Diligence: Financial due diligence refers to an in-depth examination of an entity’s financial reports, projected cash inflows and outflows, and capital needs. This process enables investors to obtain a clear understanding of the organization’s financial health and long-term sustainability. Moreover, it plays a key role in minimizing financial risks and supporting sound investment decisions.

Operational Due Diligence: Operational due diligence focuses on the assessment of internal business operations, logistics systems, and production performance within an agribusiness entity. It determines whether operational activities are carried out efficiently and in line with optimal performance standards. Due diligence procedures are integrated throughout the entire auditing process, ensuring consistency and reliability at every stage.

Legal Due Diligence: Legal due diligence involves a thorough evaluation of an agribusiness’s legal framework, including property rights, contractual obligations, and adherence to relevant legislation. This complex process is designed to detect potential legal risks or liabilities that may affect business operations. In some cases, financial statements are subject to audit only when required by lenders or existing owners. Independent certified public accountants may also review financial reports on behalf of stakeholders who do not require mandatory audits[7].

Market Due Diligence: Market due diligence concentrates on examining industry trends, customer behavior, and competitive conditions to determine the commercial viability of agribusiness projects. It offers valuable information regarding future demand, price formation, and market positioning. In the context of agribusiness, marketing due diligence also evaluates the effectiveness and appropriateness of the firm’s marketing strategy.



Moreover, due diligence in auditing plays a strategic role in risk management. Agriculture is exposed to a wide range of risks, including climatic, biological, financial, and institutional risks. Comprehensive due diligence procedures allow these risks to be systematically identified, quantified, and mitigated. As a result, managers are better equipped to design adaptive strategies, such as diversification of crops, adoption of resilient technologies, or renegotiation of supplier contracts. This proactive approach transforms auditing from a purely retrospective control mechanism into a forward-looking managerial tool.

Finally, the expanding scope of due diligence to include environmental, social, and governance (ESG) considerations has significant implications for competitiveness. Compliance with sustainability standards facilitates entry into high-value international markets and strengthens relationships with global buyers. Thus, due diligence not only improves internal efficiency but also enhances the strategic positioning of agricultural enterprises within global value chains.

## CONCLUSION AND SUGGESTIONS

This study demonstrates that due diligence in auditing constitutes a critical factor in promoting economic efficiency within the agricultural sector. By reducing information asymmetry, limiting agency costs, and strengthening internal controls, due diligence enhances both technical and allocative efficiency. Financial, operational, legal, and market due diligence operate as interconnected components of an integrated governance framework that supports informed decision-making and sustainable growth.

The findings suggest that auditing should be viewed not merely as a compliance requirement but as a productive input that contributes to value creation. For policymakers, strengthening audit standards and supporting capacity-building in agricultural auditing can foster transparency and investment. For managers, embedding due diligence into strategic planning can improve resilience, profitability, and long-term competitiveness.

Overall, the effective implementation of due diligence procedures within auditing practices represents a powerful mechanism for increasing productivity, reducing risk, and advancing the economic development of the agricultural sector.

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## IQTISODIYOT & TARAQQIYOT

*Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal*

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**Litsenziya raqami:** №046523. PNFL: 30407832680027

**Manzilimiz:** Toshkent shahar, Mirzo Ulug'bek tumani  
Kumushkon ko'chasi, 26-uy.



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