




# PROBLEMS OF ACCOUNTING FOR LAND PLOTS OF AGRICULTURAL ENTERPRISES: A CASE STUDY IN RUSSIA, SAMARA REGION

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## АННОТАЦИЯ:


The article analyzes modern problems of accounting for land plots of agricultural enterprises. These problems are associated with a number of objective reasons, the main of which are: inaccuracies in the cadastral registration of the relevant land plots, the uncertainty of ownership of the relevant land plots, a different category of agricultural land, the impact of the process of reforming the domestic accounting system and the introduction of International Financial Reporting System (IFRS). All methodological difficulties that arise in practice in the work of an accountant can be resolved in the course of the formation of an annually issued order on accounting policies. It is in this internal regulatory document that it is possible to provide for all the features of keeping records of land plots in a particular agricultural enterprise, which will improve the analytical quality of accounting, its timeliness and reliability.

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## Problems of accounting for land plots of agricultural enterprises: A case study in Russia, Samara region

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