

# From the EDITOR'S DESK

**S**ustainable agriculture lies at the core of achieving a resilient and food-secure future, particularly in the face of growing challenges such as climate variability, soil degradation, and increasing water stress that threaten agricultural productivity. The adoption of climate-smart agricultural practices including crop diversification, efficient irrigation systems, regenerative soil management and digital agri-advisory services has become imperative rather than optional. Strengthening farmers' access to innovation, affordable finance and resilient infrastructure will be critical in enabling agriculture to meet the nutritional needs of a growing population while safeguarding natural resources for future generations.

The Union Budget 2026–27 reinforces this strategic vision by placing renewed emphasis on sustainability, resilience and farmer welfare. Enhanced investments in agricultural infrastructure, climate-resilient farming practices, value-chain development and rural livelihoods signal a decisive shift from short-term productivity gains toward long-term food security. Continued support for agri-technology, natural farming initiatives and risk-mitigation mechanisms underscores the recognition that resilient agriculture is fundamental to economic stability, nutritional security, and inclusive growth. Effective alignment between policy frameworks and on-ground implementation has the potential to transform Indian agriculture into a sustainable and future-ready engine of

development.

## Glimpses of the Articles Covered in This Issue

- ⊙ *Issues and Challenges Faced by Farmers in Sustainable Agriculture*

This study examines key issues and challenges faced by small farmers cultivating commercial crops across six districts of Tamil Nadu, India. It highlights the critical role of Cost Accountants in addressing these challenges through improved cost management and financial planning.

- ⊙ *Cost Optimization in Farm Operations*

This article explains the importance of cost optimization in the agricultural sector and outlines practical approaches for achieving efficiency and sustainability in farm operations.

- ⊙ *Sustainable Agriculture for a Resilient and Food-Secure India: The Strategic Role of CMAs*

The paper concludes that sustainable agriculture, supported by robust costing systems and sound governance practices, will be the cornerstone of India's resilient agricultural future.

- ⊙ *Cost-Benefit Analysis of Sustainable Agricultural Technologies: An Indian Management Accounting Perspective*

This study evaluates the financial viability of selected sustainable agricultural technologies,

including integrated pest management (IPM), drip irrigation, organic nutrient management, precision farming, and renewable energy adoption, using cost-benefit analysis.

- ⊙ *Transformation of Agriculture into Sustainability – Use of Technological Advances*

This paper underscores the need for transforming agriculture through advancements in science and technology, demonstrating how AI, ML, IoT, and data analytics enable smart farming solutions to address food security and climate change challenges globally.

- ⊙ *Global Money, Global Goals: Rethinking Transnational Finance for the SDGs*

The article emphasizes the growing importance of climate finance as a powerful instrument in combating climate change and advancing the Sustainable Development Goals through innovative financial structures.

- ⊙ *Adoption of Activity-Based Costing in Indian Agri-Businesses: An Empirical Study on Cost Accuracy and Managerial Decision-Making*

This empirical study extends management accounting literature to the agribusiness sector, offering valuable insights into cost accuracy and improved managerial decision-making.

In addition to the thematic articles, this issue includes highlights of the Union Budget 2026–27, a Book Review, an exclusive interview with CMA L. V. S. Sudhakar Babu, Managing Director, Sagarmala Finance Corporation Limited, New Delhi, and several other contemporary articles.

This issue has been curated with the reader at its core, offering insights that are relevant, practical, and forward-looking. The articles aim to support professionals, academicians and practitioners in enhancing their knowledge, sharpening analytical perspectives, and navigating emerging challenges with confidence. We hope this edition serves as a valuable resource in your professional journey and inspires continued learning, critical thinking, and meaningful engagement with the evolving economic and regulatory environment.

Readers are invited to share their feedback at [editor@icmai.in](mailto:editor@icmai.in).

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