



REGLEMENTĂRI CONTABILE INTERNAȚIONALE PRIVIND AGRICULTURA INTERNATIONAL ACCOUNTING RULES FOR AGRICULTURE

LEUȘTEAN Doina, COMAN N Marius - Universitatea "Valahia" Târgoviște

Agriculture activities cover a large area of operation: silviculture, pisciculture, horticulture, and animal breeding. etc. Conceptually, this assimilates administration process by an agriculture entity of biological transformation of biological assets for their sales, transformation in agricultural products or biological assets news created. The importance of this activity has risen in front of professional bookkeepers new requirements, unitary solved by International Accounting Standards through IAS 41 – agriculture. This was approved in December 2000 and has come in force for financial positions of the year 2003. The above mentioned International Standard details the accounting treatment, as well as the necessary regarding the agricultural activity, this being aspects that were not covered by any other standard by that respective date. The applicability area of this standard comprises: biological assets, agricultural products at cash crop, governmental subventions granted in particular conditions. This doesn't contain provisions regarding land uses in agricultural activity.