How to Cite:
Haballah, C. (2024). The accounting treatment of the agriculture and farming sector according to the financial accounting system in Algeria: Case study (Model Farm of Riche AbdelMajid Guelma). *International Journal of Economic Perspectives*, *18*(12), 2686–2700. Retrieved from https://ijeponline.org/index.php/journal/article/view/805

The accounting treatment of the agriculture and farming sector according to the financial accounting system in Algeria: Case study (Model Farm of Riche AbdelMajid Guelma)

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***Abstract*---**This study aims to investigate the issue of how to account for the agriculture and farming sector in agricultural establishments by discussing theoretical approaches and concepts related to agricultural accounting, biological assets, agricultural activity, and the accounting registration of biological assets according to International Accounting Standard No. 41 (Agriculture) and the financial accounting system (SCF). This study includes in its practical aspect a case study of the Model Farm of Riche AbdelMajid in Guelma, illustrating how accounting treatment is applied in the institution under study through an examination of accounting operations and understanding how to register biological assets according to the financial accounting system (SCF).

***Keywords*---**financial accounting system, international accounting standards, accounting treatment, agriculture, biological assets.

Introduction

In recent years, from the late twentieth century to the present day, there have been developments and transformations in international economic relations that have led to the emergence of a new phase that is completely different from the previous ones. This change in the economic reality has resulted in the establishment of a set of rules and principles that define the form and content of the financial statements disclosed by institutions. Here comes the role played by global organizations interested in the accounting profession by issuing international accounting standards. Among these standards, we have International Accounting Standard No: 41 (Agriculture), which clarified the

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Submitted: 07 August 2024, Revised: 08 November 2024, Accepted: 02 December 2024

concept of agricultural activity and the related disclosures, due to the significant importance and characteristics that this activity contains. Algeria, which relies heavily on imports despite having high-quality national products like Deglet Nour dates, will significantly benefit from focusing on agricultural activities to transform the country qualitatively towards prosperity. However, to this day, it applies general accounting based on the financial accounting system (SCF), and there is no specific accounting plan for agricultural activities. Additionally, it does not use International Accounting Standard No. 41 in evaluating biological assets or in the recognition and disclosure processes in the financial statements.

Research Problem:
From the above, the main problem of the topic can be formulated as follows: How is the accounting treatment of biological assets in agricultural enterprises conducted?

Sub-questions:

Based on the problem of the study, the following sub-questions are raised:
- How are biological assets treated according to SCF?
- How is the accounting treatment of biological assets conducted in the studied institution (model farm - Riche AbdelMajid - Guelma)?

Hypotheses of the research:

In order to answer a set of the previous questions, hypotheses are formulated.
- The financial accounting system (scf) addresses biological assets according to a set of procedures, rules, and regulatory texts derived from international accounting standards.
- The accounting treatment of biological assets in the institution under study (Model Farm - Riche AbdelMajid - Guelma) is done according to the financial accounting system (scf).

Theoretical Study:

Agriculture is the primary resource in meeting the food needs of populations around the world, through the optimal exploitation of the productive resources of this sector using an accounting system that contributes to this activity, called agricultural accounting.

1. Definition of Agricultural Accounting:

Agricultural accounting is a type of accounting that focuses on applying accounting principles, concepts, and procedures for the purpose of calculating agricultural activity, which refers to the management of biological financing of living animals or plants (biological assets) represented in reproduction processes and the obtaining of agricultural yields or enhancing the value of biological assets in terms of quality and quantity. (Ibrahim, 2016, p. 15).

2. Characteristics of Agricultural Accounting:

Agriculture is, in reality, a unique industry; a farm produces grains, while a factory produces steel, shoes, and fabrics. However, the most important element in the cost price of agricultural products is labor, which indicates that agricultural accounting is more complicated than industrial accounting. In fact, accounting theoretically is industrial accounting, but it requires more accuracy and care due to the importance of labor and expense elements and the less significance of raw materials, which are easier to define in cost price.

This difficulty is clearly demonstrated by the following characteristics that distinguish agriculture from industry and trade: (Irfah, 2010-2011, p. 8).

- The number of products on a farm is generally greater than that in an industrial project.
- Some assets yield multiple products, such as cattle and buffalo (calves, milk, meat, and manure), wheat (grains, straw, chaff), and livestock (wool, milk, meat, and production through breeding).
- Some agricultural products are consumed within the farm, such as fruits, meat, vegetables, etc., and this consumption must be monitored for settling various accounts.
- It is difficult to accurately determine the quantity and value of the products consumed at this quantity;
- Sometimes, workers' compensation is given in kind instead of cash; for example, they are given agricultural crops or land to cultivate in return for their wages, or lunch is provided from home, making it challenging to distribute (weeding, burning, fertilizing,) livestock feed proportionately and accurately between them and their production.

3. Objectives of agricultural accounting:

The objectives of agricultural accounting are: (Jamil, 2006, p. 226).

- To inventory and record the elements of inputs and outputs resulting from the financial operations of the project;
- To determine the results of operations in terms of profit and loss at the end of each financial period;
- To identify the impact of financial operations on the financial position of the projects (financial position);
- To extend management with information and crisis reports regarding the financial position and the impact of financial operations on the profitability of the project, in order to utilize this information internally to guide future operations or externally to provide capital owners with the necessary information about the use of these funds outside the project.

4. Definition of agricultural activity:

Despite the numerous and varied definitions of agriculture, the most significant definition is that of the Food and Agriculture Organization, which states that agriculture involves the tilling of the land and preparing it to achieve activities related to the cultivation of crops and the rearing of animals. It is also seen as the method by which humans exploit nature to secure their basic needs.

The International Accounting Standards Board defined agricultural activity as: (International Accounting Standards 2006) the management of the transformation of biological assets held for sale into agricultural produce or additional biological assets. The biological transformation includes processes of growth, degeneration, production, and reproduction that result in qualitative or quantitative changes in a biological asset, and agricultural produce is defined as the harvested product. The harvest is the separation of the produce from the biological asset or the cessation of the biological processes of the biological asset (for the biological assets of the project). (Jumana and Kifah, 2012, page 171).

5. Characteristics of agricultural activity: (Al-Dinouri, 2023)

Agricultural activity includes the following characteristics:

- Diversity of agricultural products;
- Difficulty in financing agricultural activity;
- Interrelation of agricultural activities with one another. (Waad and Khawla, 2017, page 5);
- Seasonality of agricultural production;
- Variation in the classification of agricultural assets;
- Difference in the financial period from the agricultural period;
- High percentage of fixed assets;
- The time gap between the production process and the production itself.

6. Accounting Principles in Agricultural Institutions:

Accounting generally relies on a set of accounting principles that facilitate its functions and simplify its procedures. We will get to know more about the accounting principles that underpin agricultural accounting.

a) Definition of Biological Assets:

A biological asset is defined as a living animal or plant, such as fruit trees and cattle raised by agricultural enterprises regardless of their purpose, such as enterprises that raise cattle for milk production or those that raise calves for meat, and those that cultivate fruit trees for their produce. (Ahmad Dada, 2020-2021, page 56).

b) Characteristics of Biological Assets:

The most important characteristics of biological assets are evident. (Walid, 2016, page 81).

- Biological transformation as a fundamental characteristic of biological assets;
- Seasonality of some biological assets;
- Impact of nature on biological assets;
- Impact of certain technical factors on plant biological assets.

7. The accounting treatment of biological assets according to the financial accounting system SCF

In order to align accounting practice in Algeria with international practice and in line with the reforms in place, a structure for the national accounting plan has

been prepared and the financial accounting system adopted to keep up with developments, which helps users of financial statements in their decision-making. We aim to clarify the accounting treatment of biological assets according to the financial accounting system, the challenges faced, and how to address them.

First: Accounting treatment of animal biological assets: (Aisha, Issa, and Saleh, 2021, page 67).

a. Work animals:
Work animals are those purchased for the purpose of being used in agricultural work such as plowing, harvesting, transporting, etc. These animals are considered non-current assets because the farm purchases them with the intention of keeping them for a long period of time. The accounting records for this type of biological animal assets are as follows:

1. Purchase of animals:
The farm acquires animals either through purchase (cash acquisition) or contribution or production, where animal biological assets are recorded on the debit side and the account "Suppliers of Installations."

Practical study:
We will attempt to apply the theoretical aspect to the agricultural institution represented by the model farm of Rishi Abdel Majid, the subject of this study. This is to understand the accounting treatment for the agriculture sector according to the financial accounting system and the extent to which this system meets the needs of the agricultural institution.
To achieve the goal of this study and to support the practical study, we conducted visits and interviews with the head of the accounting and finance department and the farm accountant. We addressed:

First: The accounting treatment of the plant assets of Rishi Abdel Majid's farm.
Most agricultural crops are characterized by seasonal production, where crops are planted and harvested in specific seasons. These crops affect the volume of production throughout the year and, consequently, will impact accounting work, as it increases in one year and decreases in another.

1. **Accounting treatment for major crops**: (Finance, 2024)
The model farm purchases a variety of supplies that have a duration of less than one year within the institution, including (potato seeds, hard and soft wheat, barley, fertilizers, legumes), and registers multiple purchase transactions in the journal.

a. Raw materials (potato seeds)
- **Purchase of potato seeds:**

To cultivate, on 03/10/2023, the farm purchased potato seeds for an amount of 2,731,078 DZD, invoice number 006/2023 and receipt number 00082. The registration was as follows:

		03/10/2023		
3810		Purchases of raw materials (potato seeds)	2,731,078	
44560		TVA recoverable on purchases	245,797.02	
	4010	Supplier of stocks (Sagrodev)		2,976,875.02
	Registration of the invoice (number 006/2023)			
310		Raw materials (potato seeds		2,731,078
	3810	Purchases of raw materials (potato seeds)		2,731,078
		Entry into stock receipt number 00882		

The payment was made by bank check as follows:

		03/10/2023		
4010		Inventory Suppliers (Sagrodev)	2,731,078	
	512	Bank		245,797.02
	Recording the payment of invoice number 006/2023			

- **Status of potato seed consumption:**

The withdrawal of raw materials from the warehouse for consumption (for planting) is recorded in the accounting as follows:

		03/10/2023		
6010		Consumption of Raw Materials (Potato Seeds)	2,731,078	
	310	Raw Materials (Potato Seeds)		245,797.02
	Recording the exit of potato seeds receipt number 00186			

- **Potato production status:**

The farm harvested the potato crop and entered it into storage with an entry receipt, and the process was recorded as follows:

		03/01/2023		
355		Inventory of products (potatoes)	450,133,00	
	72	Potato storage production		450,133,00
Entry of the product into storage with entry receipt number 0065/2024				
72		Production storage	270,250,00	
	355	Inventory of products		270,250,00
	Exit of the product for sale number 0095/2024			

Comment:

The transaction was recorded in the debit account (355) and the credit account (72), where these products are valued at full cost (production cost) which includes direct and indirect costs associated with plant production, according to the financial accounting system, where: production cost = fair value - estimated selling costs.

❖ **Sale transaction**

On 17/01/2024, the institution sold potato seeds for an amount of 2,945,725 invoice number 06/2023

		17/01/2024		
4110		Customers	2,945,725	
	7010	Sales of products (Potatoes)		2,702,500
	4457	TVA collected on sales		243,225
	Invoice number 00006/2023			
512		Bank	2,945,725	
	4110	Customers		2,945,725
	Payment of the invoice by bank check			

Comment:

The sale transaction has been recorded, which is considered the most important and final operation carried out by the farm, showing account 411 on the debit side and the account related to sales 701 on the credit side, where the collection was made by bank check.

b. Purchase of fertilizers:

On 09/11/2023, the farm acquired NPK fertilizer with invoice number 000173.

		09/11/2023		
3810		Purchases of raw materials (fertilizers)	2,107,563.14	
4456		TVA on purchases	400,437.00	
	401	Inventory suppliers		2,508,000.14
	Recording the invoice (number 000173/2023)			
31		Raw materials in stock	2,107,563.14	
	3811	Purchases of raw materials (fertilizers)		2,107,563.14
Stock receipt entry receipt number 00099				

Payment of the invoice by bank check

4010		Inventory suppliers	2,107,563.14	
	512	Bank		2,107,563.14
	Payment of the invoice by bank check			

❖ **Fertilizer Consumption Status:**

On 10/02/2024, the fertilizers were taken out of the warehouse for consumption, and this was done with exit receipt number 00032. The accounting entry is as follows:

	10/02/2024			
6010		Consumption of Raw Materials	207,983.10	
	512	Bank		207,983.10
	Recording the exit of fertilizers, exit receipt number 0032			

c. Wheat Seed Purchase Process:

On 02/12/2023, the farm purchased soft wheat seeds from the Cooperative of Legumes and Dry Grains of type B10. Receipt number 00128 was issued; the payment was made by bank check:

		02/12/2023		
3813		Purchase of soft wheat seeds	35,573.25	
	4013	401 Inventory suppliers		35,573.25
Invoice registration (number 000243/2023)				
313		Raw materials stored	35,573.25	
	3811	Purchase of soft wheat seeds		35,573.25
Entry into the warehouse receipt number 000128				
4010		Inventory suppliers	35,573.25	
	512	Bank		35,573.25
Payment of the invoice by bank check				

Comment:

The purchase of soft wheat seeds was recorded as a raw material, classified under the third group that is accounted for according to the financial accounting system. The recording process relies on the double-entry principle, meaning each event is reflected in two accounts: one debit and one credit. Thus, there is alignment between the accounting entry according to the financial accounting system and standard number 02 regarding inventories concerning the registration of these assets.

❖ **Case of the consumption of soft wheat seeds:**

The withdrawal of raw materials from inventory for consumption is recorded as follows:

	10/12/2024			
6010		Consumption of raw materials (soft wheat seeds)	35,573.25	
	512	Bank		35,573.25
	Registration of the exit of fertilizers, Exit number			

d. Production status:

On 17/07/2024, the farm harvested soft wheat and stored it with a receipt number 0017.

	17/07/2024			
355		Stock of products	71,520.10	
	72	Storage production		71,520.10
Product entry into storage receipt number 0017				
72		Storage production	71,520.10	
	355	Stock of products		71,520.10
	Product exit for sale			

Comment:

The transaction was recorded in a debit account (35) and a credit account (72) as these products are valued at full cost (production cost), including direct and indirect costs associated with the production of a plant crop, which is consistent with the SCF financial accounting system. Production cost = fair value - estimated selling costs.

❖ **Sale Condition:**

On 17/07/2023, the institution sold a quantity of wheat product to the Cooperative of Legumes and Dry Grains for a total amount of 18,468,000 DZD, Invoice No. 00066, and the transaction was recorded as follows:

		17/07/2024		
4110		Customers	18,468,000	
	7010	Sales of products (Soft Wheat)		18,468,000
	Invoice number 00006/2023			
512		Bank	18,468,000	
	4110	Customers		18,468,000
	Payment of the invoice by bank check			

Comment:

The sale transaction was recorded, which is considered the most important and final transaction carried out by the farm, with account 411 appearing on the debit side and the sales account 701 on the credit side, where the collection was made by bank check.

e. Insurance process for agricultural equipment:

The farm insured major agricultural crops on 11/05/2023, and it paid the electricity and gas expenses on 04/12/2023. The transactions were recorded in the accounts as follows:

		11/05/2023		
6160		Insurance premiums	651,353.31	
4459		TVA	14,405.59	
	401	Inventory suppliers		657,613.90
	Registration of crop insurance entry			
401		Inventory suppliers	657,613.90	
	512	Bank		657,613.90
	Payment of the invoice by bank check			

		04/12/2023		
607		Purchases of materials and supplies	942,163.44	
4459		TVA PURCHASE	44,401.65	
	401	Inventory suppliers		410, 624.17

	Registration of electricity and gas bill October			
401		Inventory and service suppliers	386,174.10	
	512	Bank		386,174.10
	Payment by bank check number 8155364			

Secondly: The accounting treatment of livestock assets: (Lounisi, 2020):

Animal biological assets are an important source for the production of milk, meat, eggs, honey, and other animal products. Whether an animal asset is considered an investment or inventory for the institution depends on the primary purpose of its acquisition. If the acquired asset is owned by the institution and is expected to generate revenue in the near future (less than one financial year) through its sale, it is considered inventory and recorded in group three (inventories). However, if this asset is owned by the institution and is expected to generate revenue in the distant future (more than one financial year) through its use (milk, wool, meat, honey, etc.), it is considered a fixed asset and recorded in group two (fixed assets).

1. Accounting treatment for cows

The accounting entry for the acquisition of an animal asset is subject to three scenarios:

- Obtaining animals through purchase (cash acquisition);
- Obtaining animals through contribution;
- Obtaining animals through breeding.

a. Case of acquiring an animal asset (investment):

On 31/12/2023, the farm purchased 03 milk-producing cows, each valued at 250,000 DZD. The purchases were paid for with a bank check, and the accounting entry was as follows:

		04/12/2023		
250		Animal Biological Origins	75,000	
	404	Installation Suppliers		75,000
	Acquisition of an animal asset (investment) Invoice No. 23/2023 (03 × 250000=750000)			
404		Installation Suppliers	75,000	
	512	Bank		75,000
	Paying the bill with a bank check			

Comment:

This transaction was recorded in two sides: the first as a debit in account 250 and the second as a credit in account 404, with the payment made through the bank. The livestock asset is valued at the fair value at the time of purchase, minus the selling costs. If the fair value is not available, it is evaluated at the initial value upon initial registration, according to the financial accounting system. Where:

Purchase cost = initial value + purchase costs related to the asset.

b. : A disease of animal origin and resorting to emergency slaughter:

		08/01/2023		
284210		Biological origins of cows	250,000	
	242100	Account: Depreciation of livestock assets		250,000
	Acquisition of an animal asset (investment) Invoice No. 23/2023 (03 × 250000=750000)			
404		Installation Suppliers	250,000	
	512	Bank		250,000
Statement of the removal of an animal asset from the farm's inventory. Warehouse exit receipt number 0010.				

	10/12/2024			
512		Bank	250,000	
	512	Biological Origins (Cattle		250,000
	Collection by bank check number 002345			

c. Production status:
When production (milk) is achieved, it is entered into the warehouses as follows:

On 29/05/2023, the farm produced 19,429 liters of milk for an amount of 1,321,172 DZD.

		29/05/2023		
355130		Finished products of animal origin	1,321,172	
	723123	Change in current inventories		1,321,172
	Entering products into the warehouse, entry number			
723123		Change in current inventories	1,321,172	
	355130	Finished products of animal origin		1,321,172
The products have been removed from the warehouse, exit number				

Comment:

The transaction was recorded on the debit side (355130) and the credit side (723123), as this transaction relies on the cost incurred in maintaining this new asset, including all direct and indirect costs attributed to it. This is in accordance with the financial accounting system SCF.

d. Sale Situation:

On 01/06/2023, the farm sold its milk product to Numidia Dairy, Sales Invoice No. 502. When the farm sells its products, these products leave the warehouses at production cost and are invoiced at the selling price. The accounting entry for the sale of milk was as follows:

	01/06/2023			
41110		Customers	1,321,172	

	70115	Sales of finished products		1,321,172
	Sales Invoice for Milk Products No. 502			
512		Bank	1,321,172	
	4110	Customers		1,321,172
	Collection of sales value by bank check			

e. Fifth: Case of Selling Cattle

Upon sale, the accounting entry is as follows:

	12/04/2023			
41120		Private Customers	6,780,000	
	70110	Sales of Cattle		6,780,000
	Livestock Sales Invoice No. 008			
5120		Bank	6,780,000	
	41120	Customers		6,780,000
	Collection of sales value by bank check			

Comment:

The sale of the biological animal asset is recorded with account 41120 on the debit side and account 70110 on the credit side, and the collection process is done through the bank where the biological asset is valued at the SCF selling price and the difference between the selling price and the production cost is the profit margin, which is in accordance with the financial accounting system.

2. Accounting entry for the purchase of livestock feed and veterinary products:

a. **Purchase of feed:**

On 02/09/2023, the farm purchased livestock feed for an amount of 941,500 DZD, Purchase invoice number 08/2023, and the accounting entry was as follows:

		02/09/2023		
38140		Livestock feed purchases	941,500	
	401310	Inventory suppliers		941,500
Purchase of livestock feed invoice number 08/2023				
3140		Raw materials and supplies	941,500	
	38140	Livestock feed purchases		941,500
Entry of feed into stock receipt number 00625				
40140		Inventory suppliers	941,500	
	512	Bank		941,500
Payment by bank check				

b. Feed Consumption Status:

Issuing feed for consumption, and the accounting entry is as follows:

	10/12/2024			
6014		Raw materials consumed Feed	909,880	
	314	Feed		909,880
	Consumption of livestock feed			

3. Accounting Entry for Veterinary Products

❖ **Case of Purchasing Veterinary Products:**

On 06/09/2023, the farm purchased veterinary products, and the accounting entry was as follows:

		06/09/2023		
38230		Purchases of veterinary products	24,812	
	40132	Inventory suppliers		24,812
Invoice for purchasing veterinary products Invoice number 04186				
3140		Raw materials and supplies	24,812	
	38140	Purchases of veterinary products		24,812
Entering veterinary products into inventory				
40140		Inventory suppliers	941,500	
	512	Bank		941,500
Payment by bank check				

❖ **Case of Consumption of Veterinary Products:**

	10/12/2024			
6023		consumed veterinary products	24,812	
	313	raw materials and supplies		24,812
	Exit receipt number 077			

Conclusion:

Through our study of this topic, which addresses the issue of accounting treatment for the agriculture and farming sector according to the financial accounting system, we covered both a theoretical and an applied aspect. The first aspect includes the theoretical literature of the study, covering the theoretical framework for the nature of biological assets and agricultural activity, in addition to the accounting registration of biological assets, as well as a presentation of the most important previous studies on this topic.

As for the applied aspect, we studied the case of a model farm, Riche AbdelMajid in the Wilaya of Guelma, through a general presentation and the accounting treatment of biological assets. Based on the case study and personal interviews with employees of the accounting and finance department, some obstacles and problems were identified, leading us to the following conclusions:

- Understanding the concept of International Accounting Standard No. 41 and some related terms.
- Identifying the methods of recognition, measurement, presentation, and disclosure according to International Accounting Standard No. 41.
- There is a substantial alignment between international accounting standards and the financial accounting system; however, the existing difference lies in that the financial accounting system does not provide a definition for agricultural products, harvests, or biological assets.
- Regulating the accounting treatment of plant product activities (accounting treatment for field, garden, and orchard products).
- Regulating the accounting treatment of animal product activities (accounting treatment specific to fattening livestock, production livestock, and breeding livestock).
- Ensuring that the state provides all necessary means and resources to promote the agricultural sector, especially regarding accounting applications.
- The model farm, Riche AbdelMajid, relies on a specific chart of accounts for agricultural accounting.

Recommendations

- Include certified experts and specialized offices in the evaluation of biological assets.
- Agricultural institutions should conduct training courses to understand the financial accounting system and international accounting standards.
- Benefit from the experiences and expertise of countries in the field of agricultural accounting.

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