



Activos biológicos y productos agrícolas: Tratamiento contable desde las normas internacionales de información financiera [

2019

text (article)

Analítica

This study aimed to analyze the accounting treatment of biological assets and agricultural products, based on the guidelines established in International Financial Reporting Standards, specifically IAS 41 Biological Assets, issued by the International Accounting Standards Board in the year 2020. The theoretical criteria of Meleán and Ferrer (2019), Arévalo, Pulido and Rangel (2017), Besteiro and Mazarracín (2016); Romero (2012). This study was carried out considering a type of documentary research, which includes a process based on the search, recovery, analysis, criticism and interpretation of secondary data; that is, those obtained and registered by other researchers in documentary sources. The recognition of biological assets and agricultural products was based on their control by the entity, the probability of generating future economic benefits, as well as their reliable measurement at fair value. Said measurement at fair value was carried out both at the time of initial recognition and at the end of the reporting period. It was concluded that the application of the established guidelines for the accounting treatment of biological assets and products aims to approximate the accounting field to the reality of economic activity

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