

**GENERALITIES REGARDING THE INTERNATIONAL IAS 41 ACCOUNTING
STANDARD AND ITS IMPLICATIONS ON THE STRATEGIC AND TACTIC
DECISIONS IN AGRICULTURE UNDER CIRCUMSTANCES OF ECONOMIC
INSTABILITY**

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Abstract

In each state economy agriculture is an important sector that needs to be supported in terms of economic instability. Crop production and animal must provide a state of the domestic and export surplus can go under the observance of international standards. The International Accounting Standard 41 (IAS 41) provides information about agricultural activity respectively biological assets and agricultural produce at harvest. In this paper we propose to achieve a brief comparative analysis of strategic and tactical decisions that must be considered when applying the IAS 41.

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