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Director ESSEC Financial Reporting Centre Dionysia Dionysiou, Lecturer In Finance,
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May 10, 2020 · IAS 41 does not apply to: the harvested agricultural product (IAS 2 inventory applies); land relating to the agricultural activity (IAS 16 or IAS 40 applies); bearer plants related to agricultural activity (however, IAS Feb 5th, 2024

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