

List of Accounting Standards for Agriculture/Biological Assets

Region	Code	Accounting Article Name	Issuance Board	Latest Update
IFRS / EU	IAS 41	International Accounting Standard - Agriculture	International Accounting Standards Board	Jan-12
USA	US GAAP 905	US Generally Accepted Accounting Principles - Agriculture	US Financial Accounting Standards Board	Jan-11
The PRC	企業會計准則第5號 - 生物資產	Accounting Standards for Enterprises No. 5 - Biological Assets	Ministry of Finance of the PRC	Feb-06
Hong Kong	HKAS 41	Hong Kong Accounting Standards - Agriculture	Hong Kong Institute of Certified Public Accountants	Jun-10
Singapore	FRS 41	Singaporean Accounting Standards - Agriculture	Singapore Accounting Standards Council	Jan-13
Malaysia	MFRS 141	Malaysian Financial Reporting Standards - Agriculture	Malaysian Accounting Standards Board	Jan-12
Philippines	PAS 41	Philippines Financial Reporting Standards - Agriculture	Philippines Financial Reporting Standards Council	Jan-05
Korea	K-IFRS 1041	Korean International Financial Reporting Standards - Agriculture	Korea Accounting Standards Board	Dec-11
India	Ind-AS 41	Indian Accounting Standards - Agriculture	Accounting Standards Board of Institute of Chartered Accountants of India	Nov-11
Australia	AASB 141	Australian Accounting Standards - Agriculture	Australian Accounting Standards Board	Apr-07
New Zealand	NZ IAS 41	New Zealand Accounting Standards - Agriculture	New Zealand External Reporting Board	Jan-13
South Africa	GRAP 27	South African Accounting Standards - Agriculture	South African Accounting Standards Board	Mar-12
Lithuania	No. 180-6694	Business Accounting Standards - Biological Assets	Institute of Accounting of the Republic of Lithuania	Oct-04