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Z.M. Shaukerova, D.M. Aykupesheva

Kazakh Agrotechnical University named after S. Seifullin, Astana
5352189@mail.ru, dina.kz.72@mail.ru

ASSESSMENT AND DISCLOSURE OF INFORMATION IN THE FINANCIAL REPORTING OF INVESTMENT PROPERTY

Abstract. At the present stage, the activities of organizations for the acquisition or creation of real estate objects with a view to their subsequent transfer to operating leases has become widespread. So the real estate market has become an attractive segment of business entities for investing free own funds. According to the authors, many enterprises seek to keep buildings and structures on the balance sheet, or land not used in the main activity of the company, that is, they seek to lease them. Companies can also invest in land or premises. With favorable market conditions, their value will increase, which will increase the capitalization of the business. Such assets are reflected in the balance sheet in accordance with IFRS as investment property and are accounted for separately from the company's fixed assets.

Keywords: assessment, disclosure of information, investment property, investment property, valuation, rent, financial statements.

International Financial Reporting Standard (IAS) 40. "Investment property" This standard is used in the recognition, evaluation and disclosure of information about investment property.

Among other things, this standard is applied for appraisal in the financial statements of a tenant of investment real estate held by him on a leasehold basis accounted for as a financial lease, as well as for appraisal in the financial statements of a lessor of investment real estate provided to a lessee for operating leases. This standard does not address issues regulated by the IAS 17 "Leases," including:

- (a) classification of a lease as financial or operating;
- (b) recognition of income from the rental of investment real estate (see also IAS 18 "Revenue");
- (c) an estimate in the financial statements of a tenant of real estate held by him on a leasehold basis, which is accounted for as an operating lease;
- (d) the valuation in the financial statements of the lessor of its net investment in financial leases;
- (e) accounting for sale and leaseback transactions; and
- (f) financial and operating lease disclosures.

This standard does not apply:

- (a) biological assets related to agricultural activities (see IAS 41 "Agriculture"); and
- (b) mineral rights and mineral reserves, such as oil, natural gas and similar non-renewable resources.

Book value is the amount in which an asset is recognized in the statement of financial position.

Cost is the amount of cash or cash equivalents paid or the fair value of another consideration transferred for the purpose of acquiring the asset at the time of its acquisition or construction, or, when applicable, the amount attributed to the asset upon initial recognition in accordance with specific requirements other IFRSs, such as IFRS 2 Share-based Payment.

The initial value of rights to real estate held on lease and classified as investment property should be determined in the same way as for financial leases in accordance with paragraph 20 of IFRS (IAS) 17, i.e. the asset should be recognized at the lowest of two values: fair the value of this property and the present value of the minimum rental payments. The equivalent amount should be recognized as a liability in accordance with the same clause.

Fair value is the price that would have been received from the sale of an asset or paid when transferring a liability in a normal transaction between market participants at the valuation date.

When deferring payment for investment property, the initial cost is defined as the equivalent of the price for immediate payment in cash. The difference between this amount and the total amount of payment is recognized as interest expense over the period of the deferral.

For these purposes, any premium paid for the lease is treated as part of the minimum lease payments and is therefore included in the initial cost of the asset, but excluded from the corresponding liability. If a property held on a leasehold basis is classified as investment property, then the object held at fair value are these rights, and not the property itself. Guidelines for estimating the fair value of real estate rights are set forth - for cases where the fair value model is used - in paragraphs 33-35, 40, 41, 48, 50 and 52 and in IFRS 13. These guidelines also apply to fair value measurements. when this value is used as initial for the purposes of initial recognition.

Formation of financial statements of a legal entity in accordance with IFRS is a serious competitive advantage and allows you to provide users with objective and complete information regarding the financial results for the reporting period. At present, the activities of companies related to the acquisition or creation of real estate objects with a view to their subsequent transfer to operating leases are widespread. The issues governing the accounting and reflection in the financial statements of this property are governed by IAS 40 Investment Property.

IAS 40 is used to recognize, measure and disclose information in statements of assets that are classified as investment property. The standard defines the scope of this standard and the standard governing the accounting treatment of a lease.

IAS 40 applies:

An estimate of the share of investment property that a company owns under a finance lease in the financial statements of a tenant;

To the assessment of investment property, which is provided to the lessee under operating lease terms, in the financial statements of the lessor.

IAS 40 does not address the issues covered in IAS 17 Leases, including:

- classification of leases for financial and operational;
- recognition of income from the lease of investment property;

assessment in the financial statements of a tenant of real estate owned by him, which is recorded as an operating lease;

- assessment in the financial statements of the lessor of its net investment in financial leases;
- accounting of sale and leaseback transactions;
- disclosure of information regarding financial and operating leases.

According to paragraph 16 of IAS 40 (IAS) 40 Investment Property, investment property should be recognized as an asset if and only if:

Future economic benefits associated with this investment property are likely to flow to the organization; and

The initial cost of this investment property is a reliable estimate. At the same time, the organization estimates, in accordance with this principle of recognition, all of its costs for investment property at the time of their occurrence. Such costs include initial costs for the purchase of investment property and costs subsequently incurred to supplement, replace, or maintain this property.

In accordance with paragraph 33 of IAS 40 Investment Property, after initial recognition, an organization that chooses a fair value model should measure all of its investment properties at fair value, unless it is impossible to determine the fair value of the property.

However, in accordance with paragraph 35 of IAS 40 (IAS) 40 “Investment Property”, the profit or loss from changes in the fair value of investment property shall be recognized in profit or loss for the period in which they arose.

Therefore, due to the fact that the costs of carrying out communications to the land plots are incurred for the addition of the property, such costs are included in the initial value of the investment property. At the same time, it should be remembered that regardless of the costs incurred to supplement the investment object, at the end of the reporting period, when choosing a fair value model, the profit or loss from changes in the fair value of such investment property is also subject to recognition in the profit or loss for the corresponding period.

Often, a company that chooses in its accounting policy after the initial recognition of investment real estate a fair-value accounting model due to the absence of an active market for similar objects does not have the ability to apply this accounting model, for example, with respect to an unfinished construction object.

What should the company do in this case in terms of investment property appraisal after initial recognition if it is impossible to reliably estimate the fair value?

In accordance with paragraph 33 of IAS 40 Investment Property, after initial recognition, an entity that chooses a fair value model should measure all its investment property at fair value, except as described below.

In exceptional circumstances, in accordance with paragraph 53 of IAS 40, it may be that when an entity first purchases investment property (or when existing property first becomes investment property due to a change in its use), there is clear evidence that the fair value of this investment property cannot be reliably assessed on an ongoing basis.

This situation occurs if and only if the market for comparable real estate is inactive and there are no alternative reliable fair value estimates (for example, based on discounted cash flow forecasts). If an organization concludes that the fair value of an investment property under construction cannot be reliably estimated, but it expects that the fair value of this property can be reliably estimated upon completion of construction, the organization should evaluate this investment property under construction at its original cost as long as its fair value will not be a reliable estimate, or construction will not be completed (depending on which of these events come earlier).

The disclosures in the financial statements that are required for investment property are shown below.

In accordance with paragraph 74 of IAS 40 Investment Property, an organization that holds investment property as an operating lease discloses information required from landlords in relation to its operating lease agreements. In doing so, the organization should disclose the following:

that she applies the fair value model

what does she use and under what circumstances does she use the classification and accounting of real estate held by her as an operating lease as investment real estate;

when the classification is difficult, the criteria used by the organization to distinguish investment property from owner-occupied property and property intended for sale in the ordinary course of business;

The extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation produced by an independent appraiser with recognized and relevant professional qualifications, as well as recent experience in real estate valuation in the same category and location as the investment valued the property. The absence of such an assessment shall be disclosed;

amounts recognized in profit or loss:

- rental income from investment property;
- direct operating expenses (including repair and maintenance) related to investment property that generated rental income during the period;
- direct operating expenses (including repair and maintenance) related to investment property that did not generate rental income during the period;
- the cumulative change in fair value recognized in profit or loss when selling investment property from an asset pool that uses the historical cost model to a pool that uses the fair value accounting model;
- the existence and magnitude of restrictions on the possibility of realizing investment property or transferring income and proceeds from its disposal; obligations under the contract for the acquisition, construction or development of investment property or repair, maintenance or improvement.

In practice, a company often acquires a business center building (investment property), a part of which is occupied by itself, and a part is leased for offices to various organizations. In this case, the question arises of determining the value of investment property in the case of applying the accounting model for actual costs, which can be answered on the basis of the IFRS standards below.

In accordance with paragraph 5 of IAS 40 Investment Property:

Investment property is real estate (land, or a building (or part of a building), or both) held (by the owner or tenant as a financial lease) in order to receive rental payments, or to gain value from the increase in value, or and other, but not for:

- use in the production or supply of goods or services or for administrative purposes;
- or sales in the ordinary course of business.

The owner-occupied property is the property held (by the owner or tenant under a financial lease) for use in the production or supply of goods, or the provision of services or for administrative purposes.

Investment property is held for rent, or for the purpose of capitalizing on gains, or both. Consequently, investment property generates cash flows largely independently of other assets held by the organization. This distinguishes investment property from the owner-occupied property. The production or supply of goods or the provision of services (or the use of real estate for administrative purposes) generates cash flows that relate not only to real estate, but also to other assets used in the production or supply process. At the same time, IAS 16 “Fixed Assets” applies to the owner-occupied property.

In accordance with paragraph 10 of IAS 40 Investment Property, in some cases, real estate includes a part that is withheld to receive rent or to benefit from a value increase, and another part that is held for the purpose of producing or supplying goods services for administrative purposes. At the same time, if these parts can be sold separately (or separately rented out financially), then the organization takes these parts into account separately. If these parts cannot be sold separately, then the corresponding real estate will be an investment property only if its part held for use in the production or supply of goods or services or for administrative purposes will be insignificant.

According to paragraph 20 of IAS 40 Investment Property, investment property must initially be measured at cost. Transaction costs should be included in this initial estimate. At the same time, the initial value of the acquired investment property includes the purchase price of it and any costs directly related to its acquisition. Directly related costs include, for example, payment of professional legal services, real estate transfer taxes and other transaction costs.

Thus, if the part occupied by the owner, that is, held for use in the production or supply of goods, or the provision of services or for administrative purposes, is insignificant, then all real estate will be investment real estate and in the cost model, it is recognized at cost. investment property, including the price of its purchase and any costs directly related to its acquisition.

УДК 332.63

З.М. Шаукерова, Д.М. Айкупешева

С.Сейфуллин атындағы Қазақ агротехникалық университеті, Астана

ИНВЕСТИЦИЯЛЫҚ МҮЛІКТІ ҚАРЖЫЛЫҚ ЕСЕПТІЛІКТІ АҚПАРАТТЫ БАҒАЛАУ ЖӘНЕ АШУ

Аннотация. Қазіргі кезеңде жылжымайтын мүлік объектілерін сатып алу немесе құру жөніндегі ұйымдардың қызметі операциялық жалға беруді кейінге қалдыру мақсатында кеңінен таралған. Осылайша, жылжымайтын мүлік нарығы жеке меншік қаражатты инвестициялау үшін кәсіпкерлік субъектілерінің тартымды сегменті болды. Авторлардың пікірінше, көптеген кәсіпорындар ғимараттар мен құрылыстарды теңгерімде сақтауға тырысады, немесе компанияның негізгі қызметінде пайдаланылмаған жерлерді, яғни оларды жалға алуға ұмтылады. Компаниялар жер учаскелеріне немесе үй-жайларға инвестиция сала алады. Қолайлы нарықтық жағдайлармен олардың құны артады, бұл бизнесті капиталдандыруды арттырады. Мұндай активтер ХҚЕС сәйкес инвестициялық активтер ретінде баланста көрсетіледі және компанияның негізгі құралдарынан бөлек есепке алынады.

Түйін сөздер: бағалау, ашып көрсету, инвестициялық жылжымайтын мүлік, инвестициялық жылжымайтын мүлік, бағалау, жалға беру, қаржылық есептілік.

**ОЦЕНКА И РАСКРЫТИЕ ИНФОРМАЦИИ В ФИНАНСОВОЙ ОТЧЕТНОСТИ
ИНВЕСТИЦИОННОГО ИМУЩЕСТВА**

Аннотация. На современном этапе деятельность организаций по приобретению или созданию объектов недвижимости с целью их последующей передачи в операционную аренду получила широкое распространение. Так рынок недвижимости стал привлекательным сегментом хозяйствующих субъектов для инвестирования свободных собственных средств. По мнению авторов, множество предприятия стремятся держать на балансе здания и сооружения или землю, не используемые в основной деятельности компании, то есть стремятся сдавать их в аренду. Компании также могут инвестировать средства в земельные участки или помещения. При благоприятной конъюнктуре на рынке их стоимость вырастет, что позволит увеличить капитализацию бизнеса. Такие активы отражаются в балансе в соответствии с МСФО как инвестиционная собственность и учитываются отдельно от основных средств компании.

Ключевые слова: оценка, раскрытие информации, инвестиционная собственность, инвестиционная недвижимость, оценка, аренда, финансовая отчетность.

Сведения об авторах:

Шаукерова Зина Макышевна - кандидат экономических наук, старший преподаватель кафедры учета и аудита Казахского агротехнического университета имени С.Сейфуллина г. Астана, 0000-0003-2464-5834

Айкупешева Дина Маликаждаровна – кандидат экономических наук, старший преподаватель кафедры менеджмента Казахского агротехнического университета имени С. Сейфуллина г.Астана, 0000-0002-7233-0493

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