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Энджун Гао проф. (Китай)
Эркебаев А.Э. проф., академик (Кыргызстан)

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Z.M. Shaukerova, K.K. Atabayeva, Janimkhan Indra

Kazakh Agrotechnical University named after S. Seifullin, Astana
5352189@mail.ru, antoshka_061061@mail.ru, zhanimhan.indra@yahoo.com

PECULIARITIES OF ACCOUNTING AND ASSESSMENT OF BIOLOGICAL ASSETS IN ACCORDANCE OF IFRS 41 AGRICULTURE

Abstract. International Financial Reporting Standard (IAS) 41 Has its own peculiarities of accounting and some difficulties in the assessment of biological assets. Agrarian enterprises are the basic economic resource potential for maintaining food security of the state. The development of market relations and the economy in the agricultural sector of the country predetermines the need to form an effective system of accounting and auditing the activities of agricultural organizations. Obtaining biological resources from uncontrolled sources, such as catching fish from the seas and oceans, harvesting wood by cutting down natural forests are not agricultural activities. The authors presented an example of assessing the changes resulting from biotransformation, such as the calculation of yield, average daily yield, protein / fat / carbohydrate content in the produced products, etc.

Keywords: biological asset, resource, agriculture, system, economy, biotransformation.

INTRODUCTION

Biological assets are animals or plants used for agricultural activities, namely, grown for sale or for the purpose of increasing their quantity in the present and the future for the production of agricultural products. Possible multiple or single use of biological assets for the collection of agricultural products. In the case of a single use, biological assets disappear, transforming into agricultural products.

Agricultural activities include livestock, crops, forestry, cultivation of aquatic biological resources, beekeeping, etc. Agricultural activities are characterized by the following criteria: a) the ability of biological resources to change - biotransformation, b) the possibility and necessity of managing these changes evaluating emerging changes. Managing the biotransformation of biological assets, creating and maintaining favorable conditions for maintaining the ability of assets to biotransformation are the hallmarks of agricultural activity.

MAIN PART

In accordance with IAS 41, biological assets are classified as follows:

- producing biological assets;

- consumable biological assets. Terms of recognition of biological assets

determined in full accordance with the principles of IFRS and do not differ from the conditions of recognition of any other tangible assets of the organization. Biological assets can be recognized in the accounting records of an organization engaged in agricultural activities only if:

1) the organization controls the asset as a result of past events;

2) the organization may receive future economic benefits from the asset;

3) the fair value or cost of an asset can be determined with a certain degree of certainty.

In agricultural activities, proof of control may, in particular, be the ownership of cattle, branding or other marking of livestock at the time of its acquisition, birth or weaning. Future economic benefits, as a rule, are estimated based on the value of the basic physical parameters. The initial recognition of biological assets is at fair value less estimated costs of sale, unless the fair value cannot be reliably measured. Calculations of the fair value imply a mandatory decrease in the market price in the amount of transport and other expenses that must be incurred in order to deliver the goods (biological asset or

agricultural products) to the relevant market. In other words, fair value is the market price minus transportation and other costs for delivering goods to the market.

In cases where the fair value of an asset cannot be reliably established, the asset should be measured at cost, depreciated over the estimated useful life, and subjected to impairment tests annually. In case of impairment, the value of the biological asset should be reduced by the amount of impairment loss of the asset. As soon as it becomes possible to determine the fair value, the organization should proceed to the valuation of the biological asset at fair value.

IAS 41 synthesizes the characteristics of agriculture in a unique characteristic of agricultural activity as the management of the biotransformation of biological assets.

The general characteristics of agricultural activity are:

- a) the ability of biological assets to biotransformation - change;
- b) manageability. Management assumes the creation of a system of necessary agrobiological, organizational and technological, soil, climatic and other conditions for biotransformation of biological assets;
- c) quantitative and qualitative changes caused by the biotransformation of biological assets. These changes are regularly monitored, measured (evaluated) and reflected in accounting operations in the process of agricultural management.

Biological assets may be recognized in the accounting records of an organization if the following conditions are met:

- a) the organization controls the biological asset as a result of past events, as evidenced by the relevant title documents;
- b) there is a probability that the organization will receive in the future economic benefits from a biological asset (in the form of agricultural products, litter, proceeds from the sale and other income);
- c) the organization manages the biological asset and the results of its biotransformation in the process of agricultural activity;
- d) the valuation of a biological asset at fair value or cost can be determined with a reasonable degree of reliability and reliability.

Depending on the type of agricultural activity (a subclass of the type of economic activity), the unit of accounting for biological assets may be a centner, a hectare, a head, etc.

At the moment, there are many problems in order to assess the fair value of biological assets. The concept of fair value, biological asset, the procedure for assessing biological assets is considered in IAS 41 “Agriculture”, which is very interesting in connection with the development of the national project “Development of the AIC”. There are fundamental differences between the order of registration of animals and plants in agriculture, their assessment in agriculture to national standards and in accordance with IFRS. So IAS 41 “Agriculture” gives the concept of fair value, introduces the concept of biotransformation and what is a biological asset.

International Financial Reporting Standard (IAS) 41 is not used to account for the processing of collected products, as it is considered as an industrial production that is regulated by other standards, in particular IAS 2 “Inventories”.

IAS 41 requires that a fair value be applied to the valuation of biological assets and the agricultural products derived from them. It refers to the amount by which an asset can be exchanged or in which an obligation can be fulfilled as a result of a transaction between well-informed, independent parties wishing to complete such a transaction. If simplified, fair value is the possible selling price (market price) in the active market for the relevant assets. To determine the fair value of the asset should be based on its location and state at a given time. For example, the fair value of cattle on a farm is its price in the relevant market, minus transportation and other costs of delivering these cattle to the market.

General rule IAS 41 “Agriculture” prescribes the valuation of all biological assets at fair value less costs to sell. When an animal is primarily to perform some work, such as traction horses, sledding or guard dogs, etc., then you do not apply IAS 41, because all these activities do not constitute a biological transformation.

At the present stage, active markets are just beginning to form, and some, such as, for example, an active market for feed products of own production, are hard to find. Today, the active market of Kazakhstan is underdeveloped. It requires the implementation of a competent anti-monopoly policy on the

part of the state, the control of participants in an active market, and there is also a need to develop fair competition. Also, the territorial distribution of agricultural producers in order to limit the active market zones by regions, republics, and territories in our country has a not unimportant role.

Biological assets may be recognized by an organization in accounting for homogeneous groups or subgroups assessed at fair value (for example, animals of a certain breed, of the same age and direction of use, plants by groups and subgroups of crops, agricultural products by homogeneous groups, varieties and quality). Quantitative information on each group of biological assets for its disclosure in the accounting (financial) statements by an organization can be further classified into consumable and fruiting (producing) biological assets with their subdivision into mature and immature. Consumed biological assets are assets that, when collected (received) agricultural products cease to exist (for example, grain crops) or are sold as a biological asset (fattening animals). Fruiting (producing) biological assets are assets that are productively reused (for example, dairy herd of cows, fruit trees).

Unlike the immature, mature biological assets have the ability to regularly bear fruit, to ensure the collection (production) of agricultural products on a regular basis (for example, milk cows, perennial plantings of a fertile age, etc.).

The International Standard does not provide for a clear classification of biological assets, but when disclosing information in the financial statements of an enterprise, a quantitative presentation of each type of biological asset is encouraged, and it is necessary to separately disclose indicators for mature and immature biological assets.

Mature biological assets include:

- Current biological assets that have reached a corresponding state, for example, animals and poultry - when they reach the appropriate weight and fatness;
- Long-term biological assets have the ability to bring agricultural products and other biological assets.

Immature biological assets are not capable of bringing agricultural products and other biological assets. When characterizing biological assets, it is necessary to take into account the fact that biological assets are living organisms that develop according to the laws of nature. The duration of their production process depends on both their biological characteristics and external factors. For a better understanding, as well as to facilitate the assessment, measurement and control of the movement of such assets, there is a fourth classification feature, namely the possibility of repeatedly obtaining products or other biological assets. For this purpose, the consumed biological assets and the fruit-bearing biological assets are separated into separate accounting objects. Some long-term biological assets are in continuous motion.

Thus, the grouping attribute should be an approach to the assessment of biological assets. The main method of valuation of biological assets according to IAS 41 is fair value measurement. In accordance with an alternative option, biological assets, if their fair value cannot be reliably determined, then they can be recorded on the balance sheet at their initial cost or cost. Features of the evaluation of biological assets are shown in table 1.

Table 1 - Features of the evaluation of biological assets

The method of receipt of biological assets in the economy	Cost of biological assets received
1. Acquisition for a fee	Actual expenses incurred on receipt (initial cost)
2. Free receipt	Fair value, taking into account the costs associated with bringing them to the state in which they are suitable for use for the intended purposes
	Fair value at the date of transfer minus expenses for sale
4. Transfer to the long-term from the composition of the current biological assets	The fair value of the asset transferred
5. Exchange for a similar biological asset	The fair value of the asset transferred is increased (decreased) by the amount of cash (or cash equivalents) payable (received) from the exchange transaction
6. Exchange for a dissimilar biological asset	Fair value minus selling expenses

As can be seen in Table 1, biological assets are valued at fair value when they are received for free; with a contribution to the authorized capital; when exchanging for a similar and dissimilar biological asset; when translating current biological assets into long-term assets. The products of agricultural and other biological assets at their initial recognition are likewise subject to fair value less costs to sell. Moreover, agricultural products after their initial recognition are estimated and reflected in accordance with IFRS 2 “Stocks”, that is, they are reflected in accounting and reporting at the lower of two estimates: initial cost or net realizable value.

IAS 41 expressly prescribes the use of quoted prices in an active market for calculating fair values. Fair value is an amount sufficient to acquire an asset or fulfill obligations when making a transaction between well-informed, willing to make such a transaction, parties independent of each other. This definition of fair value is based on the principle of continuing operations and has nothing to do with the amount that one party would have paid to the other when liquidating the enterprise or selling it.

In the process of agricultural production, they repeatedly produce products, make a circuit in such sequential functional forms as production, commodity and money. That is, there is a continuous movement, their transition from one form to another, in the process of which they are reproduced. These are fructifying biological assets that can repeatedly bring agricultural products and other biological assets. Fruit-bearing biological assets in this sense are self-replicating and not primary. Current biological assets produce agricultural products once and, when the final product is received, cease to exist, as a result, the production process is interrupted. These are consumable biological assets that end their existence after receiving agricultural products from them.

CONCLUSION

Thus, the Standard specifically states that it "establishes the procedure for recording, presenting financial statements and disclosing information on agricultural activities in the part that is not considered by other International Financial Reporting Standards" of IAS 41.

This area of agricultural activity is the ownership and management of the so-called biological assets, that is, biologically active objects of property ("living" property) - animals and plants, as well as the accounting of agricultural products at the time of their collection. Separately, the Standard deals with the accounting of government subsidies related to the agricultural activities of economic entities. In addition to the separation of biological assets and agricultural products, IAS 41 draws the line between agricultural products and products resulting from their processing after harvest.

УДК 657.22

З.М. Шаукерова, К.К. Атабаева, И. Жанимхан

ОСОБЕННОСТИ УЧЕТА И ОЦЕНКИ БИОЛОГИЧЕСКИХ АКТИВОВ В СООТВЕТСТВИИ МСФО 41 «СЕЛЬСКОЕ ХОЗЯЙСТВО»

Аннотация. Международный стандарт финансовой отчетности (IAS) 41 имеет свои особенности учета и некоторые сложности в оценке биологических активов. Аграрные предприятия являются базовым народнохозяйственным ресурсным потенциалом поддержания продовольственной безопасности государства. Развитие рыночных отношений и экономики в аграрном секторе страны предопределяет необходимость формирования эффективной системы бухгалтерского учета и аудита деятельности сельскохозяйственных организаций. Получение биологических ресурсов из неуправляемых источников, например вылов рыбы из морей и океанов, заготовка древесины путем вырубki естественных лесов не являются сельскохозяйственной деятельностью. Авторами представлен пример оценки возникающих в результате биотрансформации изменений служит расчет таких показателей, как урожайность, среднесуточный приплод, содержание белков/жиров/углеводов в произведенной продукции и т. д.

Ключевые слова: биологический актив, ресурс, сельское хозяйство, система, экономика, биотрансформации.

УДК 657.22

З.М. Шаукерова, К.К. Атабаева, И. Жанимхан

41 «АУЫЛШАРУАШЫЛЫҒЫ» ХҚЕС-КЕ СӘЙКЕС БИОЛОГИЯЛЫҚ АКТИВТЕРДІ ЕСЕПКЕ АЛУ ЖӘНЕ БАҒАЛАУ ЕРЕКШЕЛІКТЕРІ»

Аннотация. Халықаралық қаржы есептілігінің стандарты (IAS) 41 Биологиялық активтерді есепке алудың өзіндік ерекшеліктері және кейбір қиындықтар бар. Аграрлық кәсіпорындар - мемлекеттің азық-түлік қауіпсіздігін қамтамасыз етудің негізгі экономикалық ресурстық әлеуеті. Елдің агроөнеркәсіптік кешеніндегі нарықтық

катынастар мен экономиканы дамыту ауылшаруашылық ұйымдарының қызметін есепке алудың және аудиттің тиімді жүйесін қалыптастыру қажеттілігін алдын ала анықтайды. Бақыланбайтын көздерден, мысалы, теңіздер мен мұхиттардан алынған балықтарды алу, табиғи ормандарды кесу арқылы ормандарды жинау, ауыл шаруашылық қызметі емес. Авторлар биотрансформация нәтижесінде пайда болған өзгерістерді бағалаудың мысалы ұсынды, мысалы, кірістіліктің, орташа тәуліктік өнімнің, ақуыздың / майдың / көмірсутектің мазмұнын есептеу және т.б.

Түйін сөздер: биологиялық актив, ресурс, ауыл шаруашылығы, жүйе, экономика, биотүрлендіру

Information about authors:

Shukurova Zina Makashevna - candidate of economic Sciences, senior lecturer of the Department of accounting and audit, S. Seifullin Kazakh agro technical University S. Seifullin, <https://orcid.org/0000-0003-2464-5834>;

Atabaeva of Kinikin Kuanyshbekova - senior lecturer of the Department of accounting and audit, S. Seifullin Kazakh agro technical University S. Seifullin, <https://orcid.org/0000-0001-9805-6296>;

Janeman Indra - assistant of the Department of accounting and audit, S. Seifullin Kazakh agro technical University S. Seifullin, Astana <https://orcid.org/0000-0002-1539-2372>

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