

Торайғыров университетінің  
ҒЫЛЫМИ ЖУРНАЛЫ

НАУЧНЫЙ ЖУРНАЛ  
Торайғыров университета

---

**ТОРАЙҒЫРОВ  
УНИВЕРСИТЕТІНІҢ  
ХАБАРШЫСЫ**

**Экономикалық сериясы**

1997 жылдан бастап шығады



**ВЕСТНИК  
ТОРАЙҒЫРОВ  
УНИВЕРСИТЕТА**

**Экономическая серия**

Издается с 1997 года

ISSN 2710-3552

---

**№ 4 (2021)**

**Павлодар**

**НАУЧНЫЙ ЖУРНАЛ**  
**Торайгыров университета**

**Экономическая серия**  
выходит 4 раза в год

---

**СВИДЕТЕЛЬСТВО**

о постановке на переучет периодического печатного издания,  
информационного агентства и сетевого издания  
№ KZ93VPY00029686

выдано  
Министерством информации и коммуникаций  
Республики Казахстан

**Тематическая направленность**  
публикация материалов в области экономики, управления,  
финансов, бухгалтерского учета и аудита

Подписной индекс – 76133

<https://doi.org/10.48081/HCWT4451>

---

**Бас редакторы – главный редактор**

Бегентаев М. М.  
*д.э.н., профессор*

Заместитель главного редактора  
Ответственный секретарь

Гребнев Л. С., *д.э.н., профессор*  
Кофтанюк Н. В., *доктор PhD, доцент*

**Редакция алқасы – Редакционная коллегия**

Никифорова Е. В.,  
Половинко В. С.,  
Алмаз Толымбек,  
Мукина Г. С.,  
Алтайбаева Ж. К.,  
Шокубаева З. Ж.

*д.э.н., профессор (Россия);*  
*д.э.н., профессор (Россия);*  
*доктор PhD, профессор (США);*  
*доктор PhD, доцент;*  
*д.э.н., доцент;*  
*(технический редактор).*

---

За достоверность материалов и рекламы ответственность несут авторы и рекламодатели  
Редакция оставляет за собой право на отклонение материалов  
При использовании материалов журнала ссылка на «Вестник Торайгыров университета» обязательна

<https://doi.org/10.48081/HELZ6664>

**\*A. I. Esenova**

Turan-Astana University,  
Republic of Kazakhstan, Nur-Sultan

## **REVALUATION OF THE PROPERTY COMPLEX IN ACCOUNTING**

*The revaluation of the property complex is carried out by the enterprise to bring the value of fixed assets actually established in accounting to its real market level.*

*Uneven dynamics of market prices for individual elements of fixed assets (especially the dynamics that was observed in the 90s) led to a distorted view of the real value of existing fixed assets of enterprises, and consequently to distorted accounting, unreliable determination of the amount of depreciation charges, the cost of goods or services, profitability, tax base. Of course, this was especially pronounced during periods when high rates of inflation were observed.*

*As practice shows, today operations for revaluation (revaluation or markdown) of fixed assets in the accounting of the enterprise are becoming more common. This is probably due to the fact that owners (shareholders) have begun to pay more and more attention to the «source of their income» - accounting profit, and, as a result, they want to see the most objective picture - the fair value of assets, in particular, fixed assets.*

*The article discusses the application of the model of accounting for revalued value in accounting practice, where the problem arises of the correct application of accounting and reflection in the case of revaluation of the full property complex in the presence of one object of fixed assets.*

*Keywords: accounting, independent functions, assets, equity, cost, machinery and equipment.*

### **Introduction**

Let's analyze the situation in which each object is accounted for in accounting, and its subsequent accounting. Accounting and revaluation of depreciation of fixed assets, depreciation expenses are carried out for each object separately.

The accounting unit of the main construction is the object of adjustment. The object of the main device is an object with all tools and accessories, or a separate structural object designed to perform certain independent functions, or an isolated complex of structurally combined substances that is unified and designed to perform certain work.

If there are activists in terms of land and buildings, then they are counted separately.

For library libraries, computer outbuildings and recommendation parts of overlaps, individual minor sections, a government agency can use the value of the total cost.

### **Materials and methods**

Theoretical analysis of scientific and specialized literature on the problem of research; analysis of legislative and regulatory documents; analysis and generalization of experience.

### **Results and discussion**

A construction is one or more books of objects of one or another purpose for a complex of Combined objects that are installed on common structures and accessories or on common management and on one basis, as a result of which each object of the complex performs its functions only as a section of the complex.

It should also be noted that the section «Fixed assets» provides an individual amortised component accounting of each component of fixed assets with a different period of activity used.

The placement of objects in a single complex allows you to carry out on the basis of project documents certified by technical specialties.

For the subsequent accounting of fixed assets, the state institution applies the accounting model for revaluation of the accounting model for actual expenses and applies this model to the entire criticism (group) of fixed assets.

A class of fixed assets by nature and use in the activities of a public institution.

The accounting model for actual expenses: after the recognition of an asset, the accounting of an item of property, plant and equipment will be carried out at its cost less any accumulated depreciation and any expenses accumulated as a result of impairment.

Revaluation model: An item of property, plant and equipment, after recognition as an asset of which the fair value can reliably die, is accounted for at its revalued value at the date of revaluation, less subsequent accumulated losses as a result of any subsequent accumulated depreciation and cost acquisition. The revaluation is carried out by the central authorized body for the execution of the budget in due time and in the period.

When revaluing an item of fixed assets, this asset is revalued by the entire class (group) of the corresponding fixed assets.

The fair value of land and buildings, as a rule, is their market value, which is determined by an assessment carried out by professional consultants.

The fair value of the numbers of machines and coatings, as a rule, is their market value by valuation.

In the absence of information about the market value due to the specific nature of the machines and coatings or the rarity of the sale of these activists, they are estimated at their actual value, taking into account wear and tear.

Elements of the fixed asset object that have the same depreciation rate are grouped to determine depreciation charges.

To determine depreciation charges, components of the fixed asset object with different delivery rates are taken into account separately. The state institution distributes the initial cost of fixed assets between these structures and amortizes each component separately.

For an item of property, plant and equipment, the fair value of which, after recognition as an asset, can be reliably measured, the value at which its fair value was qualified at the date of revaluation, less accumulated depreciation and accumulated expenses after impairment, is accounted for.

The appraisal company that carried out the reassessment of these associated activists must submit the direction of each object separately for buildings 1,2,3.

Based on the valuation company's fund, based on the results of the revaluation, you separately indicate an increase or decrease in the value of each asset.

After revaluation of an item of fixed assets, the carrying amount of such an asset is adjusted to its revalued value. At the date of revaluation, the asset was accounted for by one of thousands of procedures:

(a) the total carrying amount is adjusted in accordance with the result of revaluation of the carrying amount of the asset. Accumulated depreciation at the date of revaluation is presented in such a way that, after accounting for accumulated impairment charges, it is equal to the difference between the total carrying amount of the asset and the carrying amount; or

(b) accumulated depreciation is deducted from the total carrying amount of the asset.

The amount of the cost of an item of fixed assets included in equity from its revaluation may be included in the use directly in part at the time of termination of recognition of the corresponding asset. At the same time, one section of the amount of value products from revaluation may be part of the profit that is not subject to active use by the organization. The amount of the revaluation gain in the case of oil will know the difference between the amount of depreciation calculated on

the basis of the revalued book value of the asset and the amount of depreciation calculated on the basis of the original cost of the asset. The transfer of the amount from the increase to the profit account separately from the revaluation was carried out by making a profit or disposal.

For the subsequent reliable accounting and reflection of the revaluation of fixed assets, it is necessary to allocate a revaluation separately for each object from the total amount of revaluation, where the basis of the valuation company is. The revaluation is not reflected in the tax accounting.

As a result of the revaluation, the increase in the equilibrium value of the asset criticism is reflected in the debit of the corresponding sub-account of the account of the subsection «fixed assets» of the chart of accounts and the credit of the sub-account 5111 «Reserve for revaluation of fixed assets» (for the amount of revaluation). If earlier a decrease in the value of the same asset (class) was recognized from the revaluation, then the increase in the value of the fixed asset relates to the financial result of the current year to the same extent as the decrease in the revaluation value of the same asset previously recognized as part of the financial result.

If, as a result of revaluation, the carrying amount of the fixed asset decreases, the amount of such reduction is indicated on the financial result of the current year. However, this decrease relates to net assets/equity in the presence of the specified existing credit city, which is in reserve for revaluation of fixed assets related to this asset.

When revaluing an item of fixed assets, any accumulated depreciation at the date of revaluation:

- or is recalculated in proportion to the change in the carrying amount of the asset (the initial cost of the asset and the amount of accumulated depreciation are attributed by one coefficient equal to the ratio of the revalued value to the carrying amount before revaluation). Debit of the consolidated account and credit of the subaccount 2391 «accumulated Depreciation of fixed assets»: debit of the subaccount 5111 «Reserve for revaluation of fixed assets» and credit of the subaccount 2391 «accumulated Depreciation of fixed assets»;

- or the book value of the asset is determined, while the subaccount 2391 «accumulated Depreciation of fixed assets» is debited and the corresponding subaccount of the account of the subsection «fixed assets» of the chart of accounts is credited, which is recalculated to the revalued value of the asset (often used for these methods).

The amount of revaluation for the amount of use of revalued fixed assets is written off to the financial result: debit of subaccount 5111 «Reserve for revaluation of fixed assets» and Credit of account 5220 «financial result of previous years».

In case of disposal of fixed assets, the balance of the amount of additional assessment transferred to the financial result during operation was written off: debit of subaccount 5111 «Reserve for revaluation of fixed assets» and Credit of account 5220 «financial result of previous years».

A change in the initial cost is also allowed in the case of an assessment of activists, which is made in accordance with the decisions of the Government of the Republic of Kazakhstan when choosing an accounting model.

At the same time, during the revaluation of the property complex, it is necessary to carry out a separate revaluation and separate accounting of the entire section during the revaluation of objects.

### **Conclusions**

Taking into account the above, we emphasize that in the case when there is a significant deviation (increase or decrease) in the company's accounting of the residual value of an item of fixed assets from its fair (market) value, the company decides to revalue the item of fixed assets at the balance sheet date.

When revaluing an item of fixed assets on the same date, all objects of the group of fixed assets to which this object belongs are revalued. I.e., for all objects of fixed assets of this group, it is checked whether their final value corresponds to the fair value of the corresponding objects. If there are deviations, the items of fixed assets are revalued or depreciated – at fair value.

Information about changes in the initial cost and depreciation amounts of fixed assets is entered by the enterprise in the register of their analytical accounting (inventory card of fixed assets, book of fixed assets).

When revaluing an item of fixed assets, the initial cost of the item and the amount of accumulated depreciation change in the same proportions, except when the residual value of the revalued item is zero.

The revaluation index is determined by dividing the fair value of an object by its residual value at the date of revaluation.

If the residual value of an item of fixed assets is zero, then its revalued initial cost is determined by adding the fair value of this item to its original (revalued) value without changing the amount of depreciation of the item, as a result of which the revalued residual value of the item will be equal to its fair value.

### REFERENCES

1 **Alekseeva, G. I.** Accounting and reporting : Textbook. – Moscow : KnoRus, 2021. – 412 p.

2 **Andreev, V. D.** Introduction to the profession of accountant: Textbook / V. D. Andreev, I. V. Lisikhina. – Moscow : Master, SIC INFRA-M, 2019. – 192 p.

3 **Astakhov, V. P.** Accounting from A to Z : Textbook / V. P. Astakhov. – Ph/D : Phoenix, 2018. – 479 p.

4 **Babaev, Yu. A., Petrov, A. M.** Theory of accounting. 6th ed. – Moscow: Prospect, 2021. – 256 p.

5 **Babaev, Yu. A., Petrov, A. M.** Financial Accounting : Textbook. – Moscow: Tsentrkatalog, 2020. – 552 p.

6 **Babaev, Yu. A.** Accounting, analysis and audit by vneshneconom. Activities : Textbook / Yu. A. Babaev, A. M. Petrov, Zh. A. Kevorkova, etc. – Moscow: University textbook, 2018. – 352 p.

7 **Barkhatov, A. P.** Accounting of foreign economic activity : Textbook for bachelors. 10th ed., ster. – Moscow : Dashkov and K, 2020. – 266 p.

8 **Blinova, U. Yu., Astakhova, E. Yu., Golyшева, N. I. et al.** Documentation of business operations and accounting of the organization's property. Textbook. – Moscow : KnoRus, 2021. – 306 p.

9 **Bogachenko, V. M.** Accounting : Textbook. – Moscow: Phoenix, 2020. – 538 p.

10 **Bogachenko, V. M.** Fundamentals of accounting : Textbook. – Moscow : Phoenix, 2021. – 188 p.

11 **Bogachenko, V. M., Kirillova, N. A.** Accounting : Textbook. – Moscow : Phoenix, 2018. – 538 p.

12 **Bogachenko, V. M.** Accounting : textbook / V. M. Bogachenko. – RnD : Phoenix, 2018. – 538 p.

Material received on 11.12.21.

*\*А. И. Есенова*

Тұран Астана, университеті,  
Қазақстан Республикасы, Нұр-Сұлтан қ.  
Материал 11.12.21 баспаға түсті.

## БУХГАЛТЕРЛІК ЕСЕПТЕ МҮЛІКТІК КЕШЕНДІ ҚАЙТА БАҒАЛАУ

*Мүліктік кешенді қайта бағалауды кәсіпорын бухгалтерлік есепте нақты белгіленген негізгі құралдардың құнын оның нақты нарықтық деңгейіне келтіру үшін жүргізеді.*

*Негізгі құралдардың жекелеген элементтеріне нарықтық бағалардың біркелкі емес динамикасы (әсіресе 90-шы жылдары байқалған динамика) кәсіпорындардың қолданыстағы негізгі*



құралдарының нақты құны туралы бұрмаланған түсінікке, демек, бұрмаланған бухгалтерлік есепке, амортизациялық аударымдар сомасын, тауарлардың немесе қызметтердің рентабельділік, салық базасы құнын дұрыс анықтамауға әкелді. Әрине, бұл әсіресе жоғары инфляция байқалған кезеңдерде байқалды.

Тәжірибе көрсеткендей, бүгінде кәсіпорының бухгалтерлік есебінде негізгі құралдарды қайта бағалау (қайта бағалау немесе арзандату) бойынша операциялар жиі кездеседі. Бұл, мүмкін, меншік иелері (акционерлер) «өз кірістерінің көзіне» – бухгалтерлік пайдаға көбірек көңіл бөле бастады, нәтижесінде олар объективті көріністі - активтердің, атап айтқанда негізгі құралдардың (негізгі құралдардың) әділ құнын көргісі келеді. активтер).

Мақалада бухгалтерлік тәжірибеде бухгалтерлік есеп моделін қайта бағаланған құн бойынша қолдану қарастырылады, онда негізгі құралдардың бір объектісі болған кезде барлық мүлктік кешенді қайта бағалау жағдайында бухгалтерлік есепті дұрыс қолдану және көрсету проблемасы туындайды.

Кілтті сөздер: бухгалтерлік есеп, тәуелсіз функциялар, активтер, меншікті капитал, шығындар, машиналар мен жабдықтар.

\*А. И. Есенова

Университет Туран-Астана,

Республика Казахстан, г. Нур-Султан.

Материал поступил в редакцию 11.12.21.

## **ПЕРЕОЦЕНКА ИМУЩЕСТВЕННОГО КОМПЛЕКСА В БУХГАЛТЕРСКОМ УЧЕТЕ**

*Переоценка имущественного комплекса проводится предприятием для приведения фактически установленной в бухгалтерском учете стоимости основных средств к ее реальному рыночному уровню.*

*Неравномерная динамика рыночных цен на отдельные элементы основных средств (особенно динамика, которая наблюдалась в 90-е годы) привела к искаженному представлению о реальной стоимости существующих основных средств предприятий, а следовательно, к искаженному бухгалтерскому учету, недостоверному определению суммы амортизационных отчислений, стоимости товаров или*

*услуг, рентабельности, налоговой базы. Конечно, это было особенно заметно в периоды, когда наблюдались высокие темпы инфляции.*

*Как показывает практика, сегодня операции по переоценке (переоценке или уценке) основных средств в бухгалтерском учете предприятия становятся все более распространенными. Вероятно, это связано с тем, что собственники (акционеры) начали уделять все больше внимания «источнику своего дохода» – бухгалтерской прибыли, и, как следствие, они хотят видеть максимально объективную картину – справедливую стоимость активов, в частности, основных средств (основные средства активы).*

*В статье рассматривается применение в бухгалтерской практике модели учета по переоцененной стоимости, где возникает проблема правильного применения учета и отражения в случае переоценки всего имущественного комплекса при наличии одного объекта основных средств.*

*Ключевые слова: бухгалтерский учет, независимые функции, активы, собственный капитал, себестоимость, машины и оборудование.*

Теруге 11.12.2021 ж. жіберілді. Басуға 24.12.2021 ж. қол қойылды.

Электронды баспа

2,03 Мб RAM

Шартты баспа табағы 7,1.

Таралымы 300 дана. Бағасы келісім бойынша.

Компьютерде беттеген А. К. Темиргалинова

Корректор: А. Р. Омарова

Тапсырыс № 3926

Сдано в набор 11.12.2021 г. Подписано в печать 24.12.2021 г.

Электронное издание

2,03 Мб RAM

Усл. п. л. 7,1. Тираж 300 экз. Цена договорная.

Компьютерная верстка А. К. Темиргалинова

Корректор: А. Р. Омарова

Заказ № 3926

«Toraighyrov University» баспасынан басылып шығарылған

Торайғыров университеті

140008, Павлодар қ., Ломов к., 64, 137 каб.

«Toraighyrov University» баспасы

Торайғыров университеті

140008, Павлодар қ., Ломов к., 64, 137 каб.

8 (7182) 67-36-69

e-mail: kereku@tou.edu.kz

www.vestnik.tou.edu.kz