

УДК 657.1

## **ACCOUNTING OF RENTAL EXPENSES TO THE TENANT IN ACCORDANCE WITH IFRS 16 «LEASE»**

**Sytnik O. E.**

Stavropol State Agrarian University  
Stavropol, Russia

From 1 January 2019, IFRS 16 "Lease" becomes effective. However, it can be applied ahead of schedule, if the economic entity applies IFRS 15 "Revenue from contracts with customers". The standard applies to all lease transactions, including sublease of asset use rights. Paragraph 3 of IFRS 16 contains a number of exceptions, for example, leases related to the exploration or use of minerals, oil, natural gas and similar non-renewable resources; held by the lessee of biological assets for which IAS 41 "Agriculture" applies; licenses for intellectual property objects submitted by the lessor and covered by IFRS 15 "Revenue from contracts with customers"; rights received by the lessee under license agreements covered by IAS 38 "Intangible Assets" (for objects such as movies, videos, plays, manuscripts, patents and copyrights), and others. In this case, the lessee may, but is not required to apply IFRS 16 to record the lease of intangible assets, except for the rights mentioned above received by the lessee under license agreements covered by IAS 38.

The standard introduces a single model for recording all leasing operations of a tenant. The lessee is obliged to recognize assets and liabilities for all lease transactions concluded for a period of more than 12 months (with the exception of renting objects with low cost) and the right to use the leased asset and the obligation to pay lease payments. The specified model can not be used in two cases: the lease term is recognized as short (does not exceed 12 months and the lease does not grant the tenant the right (option) to purchase the leased object); the cost of the lease is low. In this case, lease payments are recognized as expenses evenly or using a different systematic basis for charging, that is, the tenant does not recognize any assets in the form of the rights to use the objects of the lease.

IFRS 16 does not set any quantitative limit on the low cost of the lease object and allows the lessee to independently resolve this issue. However, one should pay attention to the following rules of the standard: if the tenant

hands over or is going to sublet the object, it can not be recognized as an object with a low cost; The lessee must analyze the value of the object on the assumption that the given lease object is new (the actual age of the object is not taken into account); the value of the object should be determined on the basis of its absolute value, that is, without taking into account whether this object is an important item of the report on the financial position of the lessee, the size of the tenant and the nature of its activities.

At the commencement date, the lessee recognizes the right to use the leased asset as an asset and the corresponding obligation to pay lease payments. The date of the commencement of the lease relations is the day in which the lessor makes the object available for use by the lessee. At the beginning of the lease, the lessee assesses the lease obligation at the present value of the lease payments that were not paid as of that date.

At subsequent recognition, the lessee takes into account the right to use the leased object using the cost model. The actual cost model assumes that the right to use the leased asset is recorded at cost less accumulated depreciation and accumulated impairment losses. In addition, the cost of the right to use the leased object should be adjusted for the amount of revaluation of the lease obligation. Amortization of the rights to use leased assets is accrued in accordance with IAS 16.

In our opinion, it is advisable to include separate accounts in the IFRS chart of accounts to account for accumulated depreciation (similar to account 05 of the Russian Accounting Standards). To account for the accumulated impairment of the rights to use the leased property, it is also desirable to open a separate account.

It should be borne in mind that throughout the lease term, there may be cases in which the tenant will need to make additional variable rental payments that were not taken into account in determining the amount of the obligation. Such payments should be accompanied by a recognition of the corresponding expenses in the composition of profits and losses.

Thus, the lessee must apply professional judgments, taking a decision on the organization of accounting and on the information to be disclosed, to provide users with an opportunity to assess the impact of leases on the financial condition, financial result and cash flows.

#### LITERATURE

1. Международный стандарт финансовой отчетности (IFRS) 16 «Аренда». Режим доступа: [http://www.minfin.ru/ru/performance/accounting/mej\\_standart\\_fo/docs/](http://www.minfin.ru/ru/performance/accounting/mej_standart_fo/docs/) (дата обращения 02.02.2018).
2. Низков А. Новые правила учета аренды по МСФО // МСФО на практике - <https://msfo-practice.ru/article.aspx?aid=444258>.

2. Хоружий Л. И., Раскрытие информации о биологических активах в бухгалтерской финансовой отчетности / Хоружий Л. И., Хоружий В. И., Гасанов М. Ю., Джикия К. А. // Бухучет в сельском хозяйстве. 2017. № 5-6. — С. 12-23.

## **СОЦИАЛЬНО-ГУМАНИТАРНЫЕ НАУКИ**

УДК 63:338.43.02 «1928/1941»

### **ХАРАКТЕРНЫЕ ЧЕРТЫ СТАЛИНСКОЙ КОЛХОЗНО-СОВХОЗНОЙ СИСТЕМЫ**

**Анцулевич В. Н.**

УО «Гродненский государственный аграрный университет»  
г. Гродно, Республика Беларусь

В современной отечественной и зарубежной историографии сталинская «сплошная коллективизация» крестьянства рассматривается не как отраслевое явление, а как крупный социальный переворот, послуживший началом коренных изменений социальных условий жизни всего общества. Главным последствием «социалистического преобразования деревни» стало формирование новой хозяйственной системы, основанной на жёстких принципах административно-командного управления. Рассмотрим её некоторые, наиболее характерные черты.

Во-первых, единоличные крестьянские хозяйства принудительно, в установленные предельные сроки объединялись в колхозы и совхозы. Колхозы создавались по единому шаблону, как правило, на базе одной деревни. Выборы председателя были формальностью, его кандидатура заранее подбиралась и утверждалась местными властями. Всю произведенную продукцию колхоз должен был реализовать государству по централизованно установленным ценам, которые были в 10-12 раз ниже рыночных. Колхоз имел право распоряжаться только излишками, которых после выполнения доведенного сверху плана практически не оставалось. Денежная оплата труда в колхозах запрещалась, так что остатки продукции распределялись на трудодни. Их ежегодный минимум был регламентирован сверху, а за его невыполнение у колхозни-