

**IMPROVEMENT OF CAPITAL INVESTMENT ACCOUNTING IN
AGRICULTURAL ENTERPRISES**

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Abstract: *The article discusses the main aspects, the concept of capital investments and their associated with the formation of information in accounting about capital investments. An example of optimization of the reproductive structure of capital investments in the development of agricultural clusters is disclosed. The article also took into account the results of the scientific activities of leading specialists involved in the study of theoretical and practical aspects of accounting and analytical support.*

Key words: *Capital investments, investments in non-current assets, structures of capital investments, accounting of capital investments,*

It is advisable to begin the study of any economic category with regulatory regulation. Accounting for capital investments is carried out according to the rules established by NAS No. 5 “Fixed Assets” and the chart of accounts.

Capital investments are investments in fixed assets, including costs for new construction, expansion, reconstruction and technical re-equipment of existing organizations, purchase of machinery, equipment, tools, inventory, design and survey work, etc.³

Capital investments are the costs of fixed assets from which the company will receive a positive economic effect and use them in the long term, namely more than one year.⁴

Capital investments represent investments in fixed assets (fixed assets), including costs for new construction, reconstruction and technical re-equipment of existing enterprises, purchase of machinery, equipment, tools, inventory, design and survey work and other costs.⁵

Investments in non-current assets are costs associated with the receipt of fixed assets and intangible assets into the organization and bringing them to a state suitable for use for the planned purposes.⁶

Capital investment in accounting is a concept that is inextricably linked with long-term investments and the fixed capital of a company.⁷

³ Bатырмурзаева З.М., Рамазанова С.А. Concept and account of capital investments// Форум молодых ученых 6(34) 2019, с 164. <http://forum-nauka.ru>

⁴ <https://www.moedelo.org/club/buhgalterskij-uchet/kapitalnye-vlozheniya-v-buhgalterskom-uchete>

⁵ Айдемирова У.А., Исаева Ш.М. Организация учета капитальных вложений//“Экономика и социум №5 (72) 2020. с 259.

⁶ Бунина А.Ю., Павлюченко Т.Н. Реформирование бухгалтерского учета капитальных вложений // Научно-методический электронный журнал «Концепт». – 2021. – № 03.

⁷ Шеремет А.Д., Старовойтова Е.В. Бухгалтерский учет и анализ: Учебник. – М.: ИНФРА-М. 2010. – 618 с.

Capital investments include costs for improvement and (or) restoration of fixed assets (in particular, replacement of parts, repairs, technical inspections, maintenance) if such costs comply with the conditions for recognizing capital investments.

In accounting, capital investments can be recognized if the following conditions are simultaneously met:

a) the costs incurred will ensure that the organization receives future economic benefits (the non-profit organization achieves the goals for which it was created) for a period of more than 12 months or a normal operating cycle of more than 12 months;

b) the amount of costs incurred or an amount equivalent to it has been determined.

Thus, taking into account the criteria presented above, we come to the conclusion that capital investments are recognized in accounting regardless of whether they were made during the initial acquisition, creation of fixed assets, or during subsequent improvement or restoration.

Capital investments can be considered:

- construction of a workshop;
- renovation of a warehouse, production facility, office;
- purchase of vehicles;
- restoration of power machines.

This list includes everything that relates to the fixed assets of the enterprise and is planned to be used to obtain economic benefits. Ancillary equipment can also be included in the costs.

Let's consider the nuances that you should pay additional attention to when accounting for capital investments:

1. When an organization receives an item of fixed assets free of charge, then capital investments are equal to the fair value of this asset.

2. When calculating on the terms of a long deferment (installment plan), only funds that would have been paid without the deferment (installment plan) are taken into account. The difference is taken into account in the same way as interest on a loan.

3. Estimated liabilities are taken into account in capital investments.

4. At the time of capital investment, the enterprise receives assets (production or other material assets), which it plans to sell and make a profit, due to which it is withdrawn from the amount of capital investments. The cost of such assets is equal to their fair value and does not exceed the cost from which they are deducted.

5. It is impossible to include in capital investments costs due to disruption of technological processes, downtime, defects, large quantities, etc.

6. Organizations need to regularly check capital investments in accounting for impairment.

Capital investments are the end result of expenditures on fixed assets.

To summarize information about the organization's costs in objects that will subsequently be accepted for accounting as fixed assets, land plots and environmental management facilities, intangible assets, as well as about the organization's costs for the

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formation of the main herd of productive and working livestock, a chart of accounts for financial accounting economic activities of organizations and instructions for its application provide for account 0800-“Accounting for capital investments”. The following accounts are opened for account 0800 to record the relevant costs:

0810-“Construction in progress”;

0820-“Acquisition of fixed assets”;

0830-“Acquisition of intangible assets”;

0840-“Formation of the main herd”;

0850-“Capital investments in land improvement”;

0860-“Capital investments in the improvement of fixed assets received under a financial lease agreement”;

0890-“Other capital investments.”

Account 0810-“Construction in progress” takes into account the costs of constructing buildings and structures, purchasing equipment, tools, inventory and other items provided for in estimates, financial estimates and title lists for capital construction (regardless of whether this construction is carried out by contract or way).

Account 0820-“Purchase of fixed assets” takes into account all costs associated with the acquisition, installation and installation of fixed assets.

Account 0830-“Acquisition of intangible assets” takes into account all costs associated with the acquisition or creation of intangible assets at the enterprise itself.

Account 0840-“Formation of the main herd” takes into account: the costs of raising young productive and working livestock on the farm, transferred to the main herd; the cost of adult productive and working livestock purchased for the main herd, including the costs of its delivery; expenses for the delivery of adult livestock received free of charge from other enterprises to the farm.

Young animals transferred to the main herd are valued at actual cost. Young animals of all types of productive and working livestock transferred to the main herd are written off during the year from account 1110 “Animals in cultivation” to the debit of account 0840-“Formation of the main herd” at the cost listed at the beginning of the year on the balance sheet, with the addition of the planned cost of weight gain or growth for the period from the beginning of the year until the transfer of animals to the main herd. At the same time, when transferring young animals to the main herd, account 0170-“Working and productive livestock” is debited and account 0840-“Formation of the main herd” is credited. At the end of the year, after drawing up the reporting calculation, the difference between the indicated cost of young livestock transferred during the year and its actual cost is additionally written off from account 1110-“Animals in cultivation” to account 0840-“Formation of the main herd” while simultaneously clarifying the valuation of livestock on accounts 0170-“Working and productive livestock.”

The cost of adult working and productive livestock purchased from outside is debited to account 0840-“Formation of the main herd” at the actual cost of its acquisition, including delivery costs.

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Costs for completed operations of forming the main herd are written off from account 0840-“Formation of the main herd” to the debit of accounts 0170- “Working and productive livestock”. Account 0850-“Capital investments in land improvement” takes into account the enterprise’s expenses for improving the land area, including the cost of access roads, parking for cars and other vehicles, fences and other types of improvement.

Capital investments of an inventory nature in land plots, forest and water areas, perennial plantings are included in fixed assets annually in the amount of costs related to the areas accepted for operation, regardless of the completion of the entire complex of work.

Account 0860-“Capital investments in the improvement of fixed assets received under a financial lease agreement” is intended to account for capital investments in the improvement of leased property, as well as in its reconstruction and modernization.

The debit of the capital investment accounts reflects all the actual costs of the developer, included according to the established procedure in the initial cost of fixed assets, as well as the costs of the enterprise associated with the acquisition of fixed assets, intangible assets, the formation of the main herd and other capital investments. The balance on the capital investment accounts reflects the amount of capital investments of the enterprise in unfinished construction, acquisition of fixed assets, intangible assets, land improvement, fixed assets received under a financial lease agreement, as well as the amount of unfinished costs for the formation of the main herd.

table No. 1

Correspondence on capital investment accounts (0800)

	Contents of a business transaction	Correspondence of accounts	
		Debit	Credit
.	Depreciation of fixed assets used in the construction of facilities is included in the cost of capital investments	0810	0211- 0299
.	The equipment for installation has been handed over for installation (from the moment installation preparations begin)	0810	0710- 0720
.	The cost of consumed construction and other materials is included in the cost of capital investments.	0810	1010- 1090
.	The auxiliary production services provided to them during capital investments were written off	0810	2310
.	Interest accrued on bank loans and other borrowed obligations used for capital investments	0810	6920
.	Transfer of young animals to the main herd	0840	1110
.	Formation of the main herd	0170	0840

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.	Unfinished capital investments made by the founders as contributions (shares) to the authorized capital	0810-0890	4610
.	Transfer into operation at the original cost of fixed assets as a result of their construction or acquisition	0110-0190	0810-0890

Analytical accounting for capital investment accounts (0800) is carried out for each direction of capital investment. At the same time, the construction of analytical accounting should provide the ability to obtain cost data:

a) for construction work and reconstruction; drilling operations; installation of equipment; purchasing equipment for installation; acquisition of equipment that does not require installation, as well as tools and equipment provided for in capital investment estimates; design and survey work; other capital investment costs;

b) for the acquisition of fixed assets and intangible assets - by type and name of fixed assets and intangible assets; c) for the improvement of land and fixed assets received under a financial lease agreement - by types and names of objects; d) to form the main herd - by type of animal (cattle, sheep, horses, etc.).

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