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Title: **VALUATION OF THE PROPERTY WITH THE AIM OF ENTERING INFO THE AUTHORIZED CAPITAL OF THE ENTERPRISE**

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VALUTION OF THE PROPERTY WITH THE AIM OF ENTERING INFO THE AUTHORIZED CAPITAL OF THE ENTERPRISE

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Abstract: The company's cost-effective, profitable, comparative methods were evaluated and the market value of the company was identified in order to enter it into the authorized capital.

Keywords: company, cost-effective, profitable, comparative methods, market value, authorized capital, real estate appraisal.

Introduction

Evaluation of the property with the aim of entering info the authorized capital of the enterprise by three methods

The field of appraisal services is developing rapidly in the country. It should be noted that the President and the Government of the Republic of Uzbekistan assess the real estate, denationalize the property, radically change the indifference of citizens to property, economic ownership and use. and special attention is being paid to improving legal literacy.

In this regard, President I.A. At the end of the year Sh.M.Mirziyoev noted the following: "..... as one of the important factors and directions of increasing the income and quality of life of our people, systematic work on the accelerated development of the service sector has been consistently continued. A good understanding of the investment policy of the state and economic entities, its priorities, options for investing in new construction, expansion and reconstruction of existing production facilities, the introduction of techniques and technologies based on the latest advances in science and technology It is important for property professionals." During the years of independence, the legal framework for the development of entrepreneurship and the main guarantees of the state in relation to private property have been formed.

Relevance of the topic.

The conjuncture of the market, the provision of information on regulatory documents in this area, as well as the

organization of the distribution of advertising of real estate, includes recommendations for the selection of parties to the transaction. This is an important factor for the appraiser to apply the comparative method in the assessment of real estate, as well as to study the impact of the regional indicators of the city.

The study of the methodological basis of real estate appraisal in Uzbekistan and the improvement of processes related to appraisal activities is a very important issue in the development of free market infrastructure in the country.

The methodological and theoretical basis of the study

is the decrees of the President of the Republic of Uzbekistan, Laws of the Republic of Uzbekistan, Resolutions of the Cabinet of Ministers, decisions and regulations of the State Committee for Architecture and Construction, National Standards of Property Valuation of the Republic of Uzbekistan, scientific works of domestic and foreign scientists. other publications. Subjects. To study the methods of real estate value assessment in three approaches and to study the investment attractiveness of real estate objects of production nature. The demand for real estate appraisal services in the country has emerged since the early days of the transition to a market economy.

Expansion of privatization of state real estate, increase of real estate included in the charter capital of the enterprise, development of real estate lending and other civil legal

processes aimed at the formation and development of the class of owners are carried out with the mandatory participation of the evaluation system.

The development of market reforms in Uzbekistan has led to the formation of a new type of activity to assess the value of real and movable property and rights to them. Evaluation activities have become an integral part of economic reform and the rule of law. A detailed study and practical application of the goals and objectives, methods, types of property, the specifics of real estate appraisal allows to understand appraisal activities as a practical network of market infrastructure.

The main goal is to study the methodology of appraisal of a garment manufacturer. Let's look at the valuation of real estate in the cost approach on the example of a clothing manufacturing real estate facility. The real estate object of the clothing manufacturer is located at 44, Mustaqqilik Street, Jambay. The clothing facility is located on the central highway of Jambay. The garment facility was built in 2005 and is one-story, with a length of 24 m and a width of 6.0 m. The height of the building is 4.55 m and the height of the floor is 3.0 m. The appraised clothing manufacturer has 7 rooms. The construction area of the garment factory is 144 sq.m. There is a control room, warehouse, director's room, hall, sewing rooms.

The full restoration value of the building of the clothing manufacturing facility at base prices in 2001 is calculated by the following formula:

$$S = S \times C_{tbl.} \times K1 \times K2 \times K3 \times \dots \times Kn \quad (1)$$

Where: S is the revaluation value of the property as of 2001

S is the volume of the assessed object in m3 (area m2, length p.m)

Sjadv - the price of one unit at the price of 2001 according to the table UPVSNZiS;

K1 is the coefficient taking into account the capital group of real estate

K2 is the coefficient taking into account the earthquake resistance of the area

K3 is the territorial coefficient

K4 - exterior and interior decoration works

K5 - plumbing fixtures and others

Table 1

Determining the recovery value of a clothing manufacturer

Indicators	Quantity
Construction volume of a garment factory, m3	704
Value of 1 m3, soums (UPVS18-076-03,1 book, table 12 g)	102,4
The 1991 recovery value of a garment manufacturing enterprise	72089,6
Territorial coefficient	1,007
Seismic coefficient	1,15
Correction of building height	1,0
Recovery values determined on the basis of NBITKAYKT 1991 price index for April 1, 2018	1826
The cost of recovery of a clothing manufacturer	152 440 617

The residual value of the appraised clothing manufacturer: $152\ 440\ 617 - 14\% = 152\ 440\ 617 - 21\ 341\ 686 = 131\ 098\ 931$ som

Table 2

Determining the total value of a clothing manufacturer's shop

Type of real estate	Recovery value, UZS	Entrepreneurs hip income coefficient	The value of land use	Value, sum
Clothing manufacturer tsex	131 098 931	1,25	49 180 800	213 054 463

The value determined in the cost approach of a clothing manufacturer's workshop 213,054,463 soums.

The approach to valuation by revenue consists of complex marketing research and uplifting principles. In order to determine the current value of the clothing company in a profitable way, it is necessary to take into account the income that can be generated in the event of lease of the facility. , we determine the rent in comparison to the analogues.

Table 3.

Determining the rent for a clothing manufacturer's shop

Comparison elements	Clothing manufacturer tsex	Analog 1 Manufacturer tsex	Analog 1 Manufacturer tsex	Analog 1 Manufacturer tsex
Source of information	Visual inspection information	OLX int. site	OLX int. site	OLX int. site
Rent. u.e		700	650	450
Rent. soums		5670000	5265000	3645000
Area. m2	144	180	160	155
1 m2 rent		31500	32906	23516
The condition of the object	good	good	good	Satisfactory
Correction factor		1,20	1,20	1,05
Value. sum		37800	39487	24691
Comparative measurement coefficients		1,00 0.333	1,00 0.333	1,00 0.333
Value for shares		12587	13149	8222
1 m2 rent per month	4889952	33958		
Annual rent	58679424			

The annual rent of the clothing shop is 58679424 soums. From this income we determine the real gross income HYaD and net operating income SOD:

$$HYaD = KYaD - \text{Losses} + \text{other gains,}$$

$$SOD = HYaD - \text{Operating expenses, (2)}$$

We determine the value of the garment shop in the income table in the following table:

Table 4

Determining the value of a clothing manufacturer in a revenue approach

Potential gross income	58679424
Net operating income	56332248
Capitalization ratio	19%
The value of the object being valued	296 485 515

The value of appraising a clothing manufacturer in a revenue approach

296,485,515 soums.

A comparative approach is a set of valuation methods that are performed by comparing the valuation value of similar items with information about the purchase and sale problems of a particular item.

The main steps in assessing the value of an object under this approach are as follows:

1. Sale of objects similar to the object of appraisal, collection of information on bid prices;
2. Obtaining information on the implementation of transactions in a free market;
3. Correct selection of units of measurement and conducting a comparative analysis for each unit of measurement, ie adjusting (correcting) their value in order to determine the value of the object of comparison relative to the value of the object of comparison;
4. Determining the value of the object of assessment by analyzing the comparative characteristics and bringing them to a single assessment indicator or group of indicators.

In the evaluation of the object of evaluation by the method of comparative approach, the method of comparative analysis was chosen, and a number of studies were conducted to determine the value of the object being evaluated. In particular, monitoring will be carried out in the area adjacent to the facility, “, torg.uz. “, “ Arka.uz. “Information on the sales process of commercial objects offered for sale on the Internet sites was obtained, and it was

found necessary to make a comparison on analog objects.

In the evaluation of the object of evaluation by the method of comparative approach, the method of comparative analysis was chosen, and a number of studies were conducted to determine the value of the object being evaluated. In particular, monitoring will be carried out in the area adjacent to the object torg.uz.

Determining the value of a garment manufacturing enterprise in a comparative approach

Table 5

	Object of assessment	Tashkent region	Syrdarya region	Urgut city of Samarkand region
Offer price	soum	9750 000 000	8490 000 000	8550 000 000
Sale time	1.05.20	19.04.20	19. 04.20	18. 04.20
Price		9750 000 000	8490 000 000	8550 000 000
Ownership of property	complete	complete	complete	complete
Correction%		1,00	1,00	1,00
Price		9750 000 000	8490 000 000	8550 000 000
Financial condition	complete	complete	complete	complete
Correction%		1,00	1,00	1,00
Price		9750 000 000	8490 000 000	8550 000 000
Terms of sale	business	business	business	business
Correction%		1,00	1,00	1,00
Price		9750 000 000	8490 000 000	8550 000 000
Location address	Tashkent region Kibray district	Kibray district of Tashkent region	Syrdarya region	Urgut city of Samarkand region
Correction%		1,00	1,00	1,00
Price		9750 000 000	8490 000 000	8550 000 000
Um.maydoni sq.m.	120	121	119	122
Correction%		1,0	1,05	1,10
Price		9750 000 000	8514500000	8605000000
Location floor	1 storey	1 storey	1 storey	1 storey
Correction%		1,0	1,0	1,0
Price		9750 000 000	8514500000	8605000000
Highway		6op	6op	6op
Correction%		1,0	1,0	1,0
Price		9750 000 000	8514500000	8605000000
Technical condition	cosmetic repair in good condition	cosmetic repair in good condition	cosmetic repair in good condition	cosmetic repair in good condition
Correction%		1,0	1,0	1,0
Price		9750 000 000	8514500000	8605000000
Type of use	service	service	service	service
Correction%		1,0	1,0	1,0
Price		9750 000 000	8514500000	8605000000
Price per 1 sq. M	1 728 868	1880061	1645348	1661196
Rated	332 882 028			

Thus, the estimated value of the production enterprise as of May 1, 2020 in the comparative approach is 332,882,028 soums.

The following results were obtained in the evaluation of the garment manufacturer using different approaches:

Cost approach - 213 054 463 soums

Income approach - 296 485 515 soums

Comparative approach - 332 882 028 soums

Table 6

Determining the market price of a clothing manufacturer

	Approaches used	Fixed value, soums	Indicators coefficient of proportion	Calculated value, soums
1	Profitable approach	296 485 515	0,35	103769930
2	Cost approach	213 054 463	0,15	31958169
3	A concise approach	332 882 028	0,50	166441014
	Total:		1	302 169 113

Thus, the market value of the clothing company is 302169113 soums.

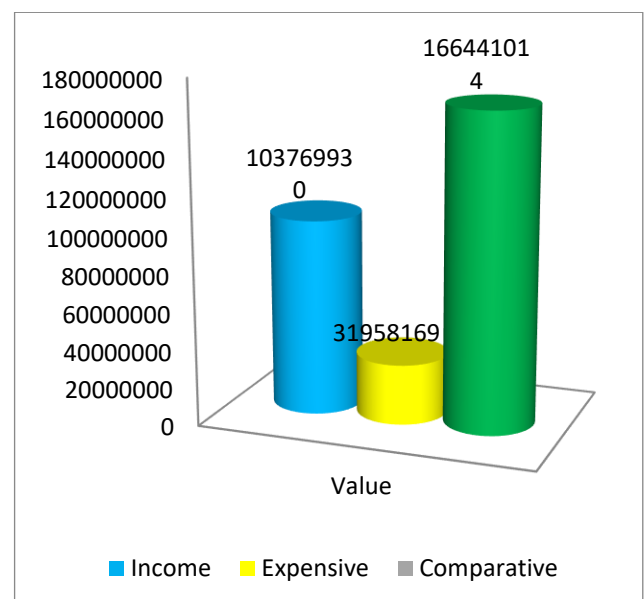


Figure 1. The results of the evaluation of the garment manufacturer using different approaches

Conclusion.

The real estate object was evaluated using three approaches. They include cost, revenue and comparative approaches. Based on the income method used to determine the approximate cost of a garment workshop today, we considered the income from this building to be income in the form of rent. Coordination of the results of the assessment showed that the market value of the garment shop is 302,169,113 soums.

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