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Methodology for brand assessment as an intangible asset in agricultural holdings

Annotation. The relevance of the article is the need to reflect the value of the brand adequately as an intangible asset in accounting. The article analyzes scientific approaches and their application in the evaluation of brands in agribusiness. The element of novelty was a comparative analysis of foreign methods of brand evaluation and rating. The article gives the ratio of brand and goodwill. The authors distinguish between proactive and mandatory brand evaluation, and described the legislative cases of independent evaluation. The article presents the typification of brand assets. The need to evaluate the brand during the bankruptcy or reorganization of the company is considered to be a main problem. The authors prove that when compiling the credit rating of legal entities of agricultural producers, it is advisable to take into account such a parameter as business reputation. The article reveals the specifics of branding in agricultural holdings and processing enterprises. The authors consider and analyze the existing methodological approaches to the assessment of this intangible asset, the most illustrative examples of the brand of agricultural holdings.

Keywords: brand, intangible asset, assessment methodology, agricultural holding, agro-industrial complex.

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Introduction. In Russia, some entrepreneurs still do not perceive the brand as an asset and do not realize the importance of its evaluation. From the position of the incoming intellectual property objects, the brand is formed by: industrial designs, trademarks, trade names, names of origin of goods and commercial designations. In Russian legislation, there is no legal definition of a trademark, but in practice, it corresponds to the boundaries of the legal term «trademark».

In the agribusiness sector, intangible assets are taken into account, as a rule, exclusively in industrial-type agricultural organizations. Production agricultural cooperatives, as a rule, have typical reports with a zero indicator on line 2 «Intangible assets» of the balance sheet F. 1 (Order of the Ministry of Finance of the Russian Federation of 02.07.2010 N 66n (ed. of 19.04.2019) «On the forms of accounting statements of organizations» (with amendments and additions, came into effect from the financial statements for 2020).

A brand is a trademark and related marketing elements, including names, terms, signs, symbols,

logos, and drawings designed to identify goods and services that create distinctive images and associations in the minds of consumers, thereby creating economic benefits.

The presence of a brand implies the generation of regular income, which includes an intangible asset. An economic analysis reveals the relationship between the brand and the results of the organization's activities. These circumstances are taken into account when determining the goals for which an assessment of the brand value is required (when buying/selling a business, when calculating the effectiveness of investments in brand promotion, and others).

The world's 100 most valuable brands due to BrandZ 2020 have increased the total value of their brands by 6 percent, adding \$ 277 billion over the past year and reaching \$ 5 trillion in total value. [1]

In the scientific literature and business practice, there are no unified approaches to brand evaluation. For example, the Interbrand and BrandFinance world rankings annually publish reports with an assessment of the TOP 100 global brands. For

example, the inclusion of other components in the concept of a brand in addition to a trademark leads to significant differences in the total amounts. For example, when comparing the latest reports of these two companies, you can see differences in the ratings of the most valuable brands (see Figure 1).

Interbrand		BrandFinance	
	184,154 m\$		150,811 m\$
	141,703 m\$		146,311 m\$
	79,999 m\$		120,911 m\$
	69,733 m\$		92,289 m\$
	64,796 m\$		89,684 m\$
	56,249 m\$		82,422 m\$
	50,291 m\$		81,163 m\$
	48,188 m\$		62,826 m\$
	47,829 m\$		61,480 m\$
	46,829 m\$		59,189 m\$

Fig. 1. Comparison of the TOP 10 valuable brands according to Interbrand and BrandFinance estimates

In a situation where an independent assessment of a business is necessary, the question arises of a regulated economic analysis, i.e. the involvement of a national assessment standard or an officially approved methodology, for example, the Ministry of Economic Development. Situations that require a mandatory independent assessment include:

1. Putting on the balance sheet at market value;
2. Contribution to the authorized capital (if the brand value exceeds 20 thousand rubles (clause 2 of Article 66.2 of the Civil Code of the Russian Federation);
3. Obtaining a loan secured by an asset;
4. Valuation of property in bankruptcy (if the brand value exceeds 100 thousand rubles, Article 130 of Federal Law No. 127-FZ of 26.10.2002 (as amended on 20.04.2021) «On Insolvency (Bankruptcy)»);

5. Tax optimization, for example, the method of using contracts that include the features of several contracts: a merchandising contract replaces the simultaneous conclusion of contracts for the provision of services, contracting, hiring staff, using the brand (license agreement).

Literature Review. The UK Department of Trade and Industry published a study on creating value from your intangible assets (Creating value from your intangible assets: unlocking your true potential), where the report identified seven sources of intangible value:

1. relationships;
2. knowledge;
3. leadership and communication skills;
4. culture and values;
5. reputation and trust;
6. skills and competencies;
7. processes and systems.

These sources were identified without taking into account the increase or decrease in the total income of the enterprise with an increase or decrease in the use of this intangible asset.

International Integrated Reporting Council conducted a study of business model tools with a description of all the elements of the process through the concept of «capital», identified the main values in which you can note such as:

1. financial;
2. produced;
3. natural;
4. human;
5. intelligent;
6. capital of social ties and relationships.

The last three types refer to «intangible capital» and can be considered as the basis for the classification of intangible assets.

In the modern scientific literature, the question of the concept of «employer brand assessment» has been repeatedly raised, but no consensus has been formed. First of all, this is due to the fact that different accounting standards ambiguously accept the personnel of enterprises as an intangible asset. For example, the current standard IAS 38 prohibits the recognition of qualified personnel of companies as intangible assets.

Materials and Methods. When researching the values of national brands, the Brand Finance consulting company divides all intangible assets into three groups: disclosed intangible assets

(for example, trademarks and licenses), goodwill (calculated after a takeover), and «undisclosed value» (the difference between the market and book value of shareholders' equity). «Undisclosed value» and goodwill account for more than 80% of the total intangible value of the enterprise [12]. Both indicators are calculated after the transaction is completed and practically do not indicate the factors of formation of intangible value.

With all the variety of approaches to brand assessment methods, the most adequate ones allow us to assess the impact of the brand on sales in monetary terms, that is, how much the brand generates an increase in financial flows.

Brand evaluation methods are grouped into three categories: non-cost, cost, and combined.

The basis of non-cost or non-financial valuation is the assessment of brand capital, from the point of view of the consumer, as a person who understands that the brand is a category that is in the minds of the consumer.

Cost methods are based on the cost of maintaining the brand.

Combined methods combine marketing factors and financial aspects of brand formation. [4]

There are several approaches to the assessment of a brand value:

1. Brand evaluation by cost

This method of evaluating a brand consists of summing up all the funds invested in the brand. In this case, you need to remember that the brand is a dynamic structure, and the greater interest here is not the amount of money that is spent on it, but what remains in the consumer's mind, which gives an incentive to buy.

2. Brand value assessment, focused on the company's capitalization

If we subtract assets from the market value of the business, we get goodwill, which includes the value of the brand. This method has a significant drawback: the presence of a market assessment of the value of assets, i.e. we can talk about joint-stock companies whose shares are listed on stock exchanges.

3. Cost-free method

This method of evaluating a brand is to evaluate how much royalty we would be able to pay for our brand. The complexity of the methodology is determined by the need to evaluate the brand separately from the product.

4. Cash flow discounting method

This method is based on the projected cash flow generated by the brand. The considered method based on added value reflects the quintessence of the brand. The method is the basis for evaluating the brand capitalization, so it is used by large companies in their calculations.

5. Brand valuation based on the market value of the brand

A comparative analysis of transactions at the price of branded and unbranded suppliers allows you to evaluate the brand value itself. [5]

1. Estimation of the difference in sales volumes of unbranded and branded goods over a long period of time, if the prices of these goods differ slightly. The brand value is calculated using the formula: the trade margin is multiplied by the difference in the prices of these goods and multiplied by the number of years, for example, by 5 years.

2. Brand Finance calculates the brand values in rating tables using the calculation method based on the use of property (royalty), an approach to determining the brand value that meets the ISO 10688 quality standards established by the International Organization for Standardization. It involves calculating the possible future revenue inherent in the brand by calculating the license fee rate for its use. The resulting «brand value» refers to the net economic benefit that the brand owner will receive by granting a license to market participants, i.e., the brand value is defined as the product of the brand strength index multiplied by the brand royalty rate and the projected revenue.

There are methods for evaluating national brands, such as Brand Finance Nation Brands 2020. Brand Finance measures the strength and value of the nation brands of 100 leading countries using a method based on the royalty relief mechanism employed to value the world's largest corporate brands. Every year, Brand Finance values 5,000 of the world's biggest brands. The 100 most valuable and strongest nation brands are included in the Brand Finance Nation Brands 2020 ranking [13].

The methodology for assigning credit ratings to banks and banking groups on the national scale for the Russian Federation provides that when evaluating a franchise, the bank's brand (its strength, recognition and positive perception) is also taken into account. A strong, recognizable brand (as confirmed by market research data and the

stability of the customer base) can have a positive impact on the evaluation of the franchise factor. A high-quality brand can attract new customers and qualified employees, which will lead to the growth of both the loan and deposit portfolios. At the same time, during an economic downturn, a favorable and reliable image of a financial institution can help retain existing customers. Without a high-quality brand, it is much more difficult for a bank to retain its customer base without improving the conditions for the provided services. It is worth noting that this method of preserving the customer base in the medium term reduces the profitability of the business, reducing the difference between the rates on loans and deposits. A weak, little-known brand (which is confirmed by market research data and the volatility of the customer base) can cause instability of the customer base under stress and can have a negative impact on the assessment of the franchise factor.

Let us consider a brand as an intangible asset. Intangible assets (IA) — objects used for generating income for a long period of time (at least a year) that do not have a material form, or the material form of which does not play a significant role in the process of their operation [6]. Brands are communicators that connect sellers, products, and buyers, as well as an emotional individual image of a product or company that reflects its unique features and characteristics [7]. The brand is a set of utilitarian and symbolic values designed to meet the functional, social, psychological, economic and other needs of the consumer [8]. The processes associated with the creation and promotion of a brand are called branding.

Brand assets represent the relationship between the consumer and the company. Effective brand management is based on continuous evaluation of the brand asset and its measurement.

There are three types of brand assets (Fig. 2)

A brand is an integral element of an organization's intellectual property and belongs to the class of marketing assets.

A special feature of the assessment of an intangible asset is its unique form, which requires additional study, collection of information about similar assets on the market and individual selection of valuation methods.

Assessment Methods of intangible assets. Theoretical aspects of the assessment of intangible assets of the enterprise (Fig. 3).

The following items are not included in intangible assets: establishment costs, intellectual and business qualities of the organization's personnel, their qualifications and ability to work.

There are also approaches to assessing the intangible asset of a brand. The main ones are the market approach, cost-based and revenue approaches:

1. Market approach

In the market method of valuation, the emphasis is on the comparability of prices between similar objects. If an IA object has analogues with similar performance and functionality parameters, its cost is determined with the reference to their price. In this case, the following methods can be used

- the method of comparative sales (the prices of assets with a similar purpose and level of utility are compared);
- royalty-free method (usually used when evaluating license agreements and patents).

2. Cost-based approach

This approach to estimating IA involves deducting the price of an asset based on the amount of actual expenses incurred when creating an object or purchasing it. Its advantage is that there are always raw data and cost indicators can be accurately determined. The disadvantage is that it is not possible to correlate the current value with the forecast price in future periods. The methodology of the cost approach includes:

- determination of initial costs (actual costs recorded in accounting registers);
- calculation of the replacement cost (the equivalent minimum cost of objects with the same level of utility is taken into account);
- method of fixing the replacement cost (it is equal to the cost of creating an identical copy of the used IA object).

3. Revenue approach

The revenue approach is characterized by the deduction of the current value with the reference to the potential benefits from the use of a particular asset. As a result, the object will gain its fair price, which does not depend on the actual cost of developing or acquiring IA. In this case the following methods can be applied:

- discounting method;
- capitalization method.

The discounting method is based on the fact of a constant decrease in the value of the asset. The level of reduction of the value is determined by the compound

interest formula. The discount rate should take into account the degree of risk on capital investments: if the risk level is low, the rate is lower and the present value is higher. With high risks, the discount rate increases to the maximum. The prospect of changes in the cost of an IA is estimated taking into account the division of the service life into two stages – the forecast, which usually lasts no more than 10 years, and the post-forecast (it is not limited in time).

The method of capitalization of income can be direct or taking into account the rate of return. With the help of these methods, the sources of net income formation and the amount of material benefits are determined. The cost of an IA is the result of dividing the amount of net income by the level of the capitalization ratio.

In accounting, all costs associated with the creation, registration, and bringing to working condition of the brand as an intangible asset of the organization are included in its initial cost and credited to the account 08 «Investments in non-current assets».

The brand is included in the intangible assets of the company after receiving a certificate of exclusive right to it. Brand depreciation is carried out on a straight-line basis and is reflected in account 05 «Intangible assets amortization».

Depreciation deductions begin on the 1st day of the month following the month when the brand is accepted for accounting. The useful life of the brand is defined as the difference between ten years and the number of months spent on the registration of securities [9]

A significant part of the value of companies is determined by intangible assets in such sectors as Internet companies, telecommunications, advertising, pharmaceuticals, and a non-significant share of intangible assets in the oil and gas industry, electricity and banking sector.

Intangible assets in agricultural holdings

Which agricultural holdings are the most famous in Russia and, accordingly, whose brand is the most «promoted»?

Forbes published the third rating of agricultural holdings in Russia; its participants collectively own 8.3 million hectares. The value of the total land plot in comparison with the last rating of 2019 increased by almost a third, from 471.6 billion to 617.31 billion rubles.

The first line remains for the firm «Agrokompleks» named after N. I. Tkachev, which owns extensive land plots in the most expensive regions of the country, the Krasnodar and Stavropol territories and the Rostov region, – 88.6 billion

rubles. “Prodimex” moved from the fourth to the second place (65.1 billion rubles). This was facilitated by the growth in the cost of land in the Central Chernozem Region, on average in the region they almost doubled in 2020, and in some areas they approached the prices of land in the south of Russia. Agroholding «Steppe», which took the second place, despite the increase in the land bank, moved to the fourth line (48.2 billion rubles). “Miratorg” is still in the third position (49.1 billion rubles). For the first time, three companies entered the rating – the French “Sudden” and “Agrosila” with the HC “Ak Bars” from the Republic of Tatarstan. [8]

In the study «Characteristics of agricultural holdings and their role in Russian agriculture» (RANEPA), using 4 databases from more than 19 thousand agricultural organizations, 978 aggregates were identified, in each of which one person had a block of shares/interests that allowed him to make major decisions. As a rule, it was a package of 100%. These 978 aggregates included 2,552 agricultural organizations. It was revealed that 62 agricultural holdings are under the control of foreign legal entities: they include 252 agricultural organizations (1.3% of all agricultural enterprises), but they generate 16.5% of revenue, they concentrate more than 5% of farmland and 7.5% of labor resources from all agricultural organizations.

Results. Thus, we found that there are no regulated methods of brand assessment.

Intangible assets are divided into those created internally and those acquired externally. The assessment of intangible assets of a brand can take place from several positions and involves different approaches. The assessment of the brand lies within the framework of intellectual property. When considering the company's valuation, financial valuation and intellectual property valuation are distinguished, which in turn is divided into human capital and structural capital. The company's valuation consists of tangible and intangible assets. Intangible assets include intellectual property, goodwill, and others. From this set, the brand value that consumers' perception of the company or product provides is extracted.

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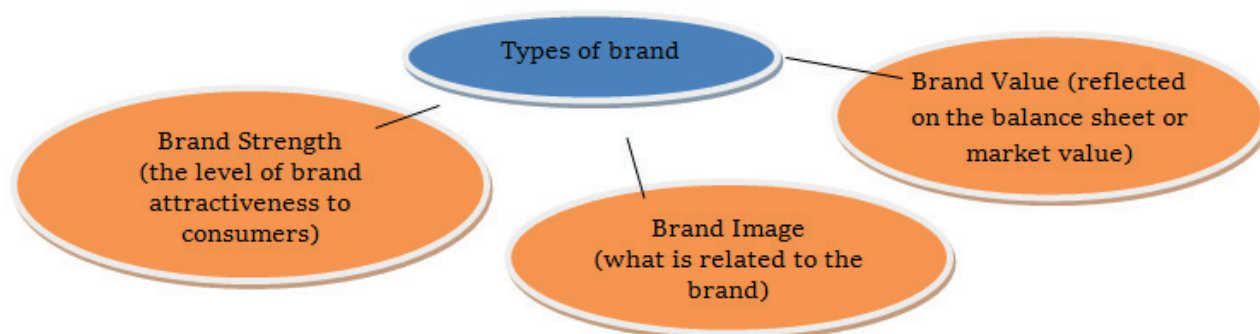


Fig. 2. Types of brand assets

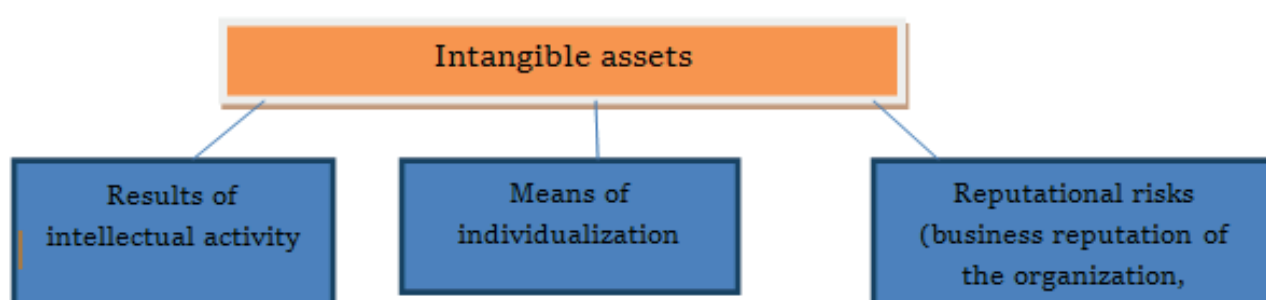


Fig. 3. Intangible assets of the enterprise

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Методика оценки бренда как нематериального актива в агрохолдингах

Аннотация. Актуальность статьи диктуется необходимостью адекватного отражения в бухгалтерском учёте стоимости бренда в качестве нематериального актива. Критически рассмотрены научные подходы и применительная практика в агробизнесе в оценке брендов. В качестве элемента новизны выступил сравнительный анализ зарубежных методик оценки брендов и рейтингования. Даны соотношения бренда и гудвилла. Авторы провели различия между инициативной и обязательной оценкой брендов, описаны законодательные случаи независимой оценки. Представлена типизация активов бренда. В качестве постановки вопроса рассматривается необходимость оценки бренда в ходе процедуры банкротства или реорганизации компании. Доказывается, что при составлении кредитного рейтинга юридических лиц – сельхозтоваропроизводителей целесообразно учитывать такой параметр, как деловая репутация. Выявлена специфика брендинга в агрохолдингах и на перерабатывающих предприятиях. Проведён обзор и анализ существующих методических подходов к оценке данного нематериального актива, рассмотрены наиболее яркие примеры бренда агрохолдингов.

Ключевые слова: бренд, нематериальный актив, методика оценки, агрохолдинг, АПК.

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