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Method for Determination and Recognition of Comprehensive Income of Business Entity

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Abstract

The theory and methodology of representation of comprehensive income of a business entity in financial reporting are considered. It is found that the modern interpretation of the concept of “comprehensive income” in the national financial statements, in contrast to the concept of “comprehensive profit” in IFRS, is based on a similar definition. It was established that comprehensive income indicator does not reflect the actual economic content of summary statement of financial results (comprehensive income report). It is substantiated that the said articles in Section II “Comprehensive Income” result only in the change in the value of assets as of a certain date, and the profit (loss) received as a result of these operations is not related to the sale of goods, works, services, which confirms their unrealistic nature and provides confidence to call them “unrealized profits (losses)”. It is proposed to make changes to the names of separate articles of form 2 and the report itself. The methodological discrepancy between operations concerning the 1st and 2nd sections f. 2 is explored, which made it possible to propose changes in the form and content of Section II of the Financial Results (Comprehensive Income Report)”.

Keywords: financial reporting, comprehensive income, profit (loss), financial results, IRFR, unrealized profits (losses).

Introduction

Modern approaches to estimating investment attractiveness of economic entities are based more on the expectation of future economic benefits derived from the use of controlled assets. For stakeholders, financial results in these conditions have little relevance in the system of integrated assessment of the efficiency of capital use. The methodology for calculating financial results in financial reporting depends on the established principles, determination and recognition of elements of financial results - income and expenditure, a certain convention of which deepens the difference between accounting and economic profits. However, profit as an economic category is one of the decisive criteria for the effectiveness of functioning of economic entities, the multifaceted nature of which is not limited only to the consequences of implementation process. Therefore, the financial results report is constantly undergoing improvement, which extends its information content, in particular, through a combination of different approaches to profit making – functional and economic. Recent changes in the format of the profit and loss report are related to the introduction of information on comprehensive income in its composition.

Purpose of the article is to study the theory and methodology of comprehensive income formation of a business entity in international and national practice, which will enable to improve the content and form of financial reporting in terms of economic feasibility and coherence.

Studying the concept and formation of comprehensive income in international and national practice, we distinguish the following problems:

- a) questions of a terminological nature, first of all, regarding the definition of the concept of “cumulative income” itself;
- b) incidences of IAS 1 and NAS 1 do not fully coincide;
- c) details of the section “Comprehensive income” in domestic and international practice vary, despite keeping records in Ukraine according to international standards;
- d) there is a methodologic imbalance between transactions relating to a financial performance report that should reflect the results from the sale, and comprehensive income report that reflects changes in equity (excluding transactions with owners).

Therefore, the peculiarities of determination and recognition of comprehensive income today require further research in the direction of their improvement.

Research Methodology

Statements and scientific results, which are revealed in the research conducted, are based on a dialectical approach to the study of phenomena and processes of the surrounding socioeconomic reality in general and those that arise in the process of forming financial statements of a business entity, in particular. The problems identified in the research are solved with the help of a complex of general scientific and specific research methods. The system approach allowed to identify and properly consider significant accounting and analytical aspects of financial reporting both in disclosing its theoretical foundations, and in developing a number of recommendations of a methodological and practical nature. Due to the method of hermeneutics, certain terminological contradictions are established and solved. Historical and logical methods have been used in the study of conceptual foundations and methods of recognizing certain components of financial results and changes in equity. Using the method of balance generalization, the interconnection and coherence of indicators of the financial results report have been established. To perform individual tasks, methods of analysis, synthesis, deduction and induction were used.

Hypothesis

The current treatment of financial results report and report on comprehensive income from both methodological and practical points of view does not provide potential users with reliable information about the relevant events. It is considered that income report should reflect the income and expense of the reporting period that arose from the sale of goods, works, services and related operations, and in report on comprehensive income - the results of the maintenance of assets that, in certain events, increase the amount equity, in addition to transactions with owners. Therefore, methodological approaches to determination and recognition of individual components of financial results report and report on comprehensive income should be clearly outlined and correspond to their economic content, both by origin and by name.

Theoretical base and research results

Before starting to study the concept of “comprehensive income” in accounting and financial reporting, it was necessary to study this concept as an economic category in historical aspect. This will enable us to trace the link between the economic thought of the past and the modern interpretation of the concept of “income” and “comprehensive income” in accounting and financial reporting (Table 1).

**Table 1: Genesis of the concepts of “income and comprehensive income”
And their relevance**

Author, source	Content of the definition
A. Smith.	Any person who receives his income from a source belonging to him personally, must receive it either from his labor, from his own capital, or from his land. Accordingly, A. Smith distinguished three forms of income - wages, income from capital and land rent. At the same time, there were two main types of income from capital: profit and interest.
A. Marshall	A. Marshall provided a broad interpretation of income - as any gain. In this regard, in the field of entrepreneurship, he distinguished gross and net income. Net income is the difference between gross income and production costs. According to A. Marshall's concept, it must exceed the percentage, since otherwise there will not be incentives for doing one's own business. Such an excess is called by the author entrepreneurial, or managerial income, profit.
J. Robinson	Understands sales proceeds as comprehensive income of the enterprise.
John Maynard Keynes	<p>J.M. Keynes saw the income of an enterprise or entrepreneur as an excess of the value of finished goods sold during a certain period over the primary production costs. This indicator was equated with gross profit. The primary costs, in his opinion, consisted of costs of use and factor costs. The first author considered the costs of the values associated with the production of products, to the other - the amount that the businessman paid to the owners of other factors of production. At the same time, the second component of primary expenses is at the same time an income for other counteragents - owners of purchased factors of production.</p> <p>This thesis is important for determining income on a social scale: For society, the same comprehensive income will be equal to the factorial expenses, which is the income of the owners of the factors of production plus business profit. The basis of this scheme is the level of employment of labor with its technical, technological, resource weaponry.</p> <p>The net income according to Keynes is defined as $A \text{ £ } (^3) U - V$, where A - revenue; U - consumption expenditure; V - additional expenses. This is the last step towards the notion of savings and investment. From here: Revenue = Cost of production = Consumption + Investments; Savings = Revenue - Consumption; hence Savings = Investments.</p>
K.R. McConnell, S.L. Brue	<p>“Cash proceeds (or increasing purchasing power) per unit of time as a result of using human resources or property”. At the same time, interest income and owners' income are distinguished. The first is in fact capital income, their acquirers are the owners of the latter, which provide it for use in the economy. The second is the net income of individual owners and partnerships (that is, unincorporated firms).</p> <p>Company's comprehensive income is equal to sales proceeds and is treated as the amount of money received from the sale of the goods.</p>
E.J. Dolan and D.E. Lindsay	Income is identified with the proceeds from the sale of products, arguing that its value is calculated by multiplying the price of the number of units sold.

Pronobis, P. and Zülch, H.	Studying the predictive potential of components of comprehensive income for future financial indicators of the company. The final result used in the empirical analysis consisted of 71 companies operating in Germany, and the period for analysis – from 1998 to 2007. The researchers have not found any evidence that comprehensive income reflected by the entity has the best predictive potential for the future financial indicators of business entity than net profit.
Ahmet Özcan	Empirical evidence from the research has shown that there are benefits to reporting on comprehensive income in forecasting corporate financial performance. According to empirical evidence reported in the study, net income is better than comprehensive income in forecasting future income and net profit, while comprehensive income is better than net profit in forecasting future return on assets and return on equity.
Will Kenton	Comprehensive income is the variation in a company's net assets from non-owner sources during a specific time period. Comprehensive income includes net income and unrealized income, such as unrealized gains/losses on hedge/derivative financial instruments and foreign currency transaction gains/losses. Comprehensive income provides a holistic view of a company's income not fully captured on the income statement. Comprehensive income includes net income and unrealized gains such as unrealized gains/losses from hedging/derivative financial instruments and gains/losses from operations in foreign currencies. Comprehensive income provides a coherent picture of the company's incomes that are not fully reflected in income reporting.

[Systematized by the authors]

Thus, the evolution of the scientific views of the concepts of “income” and “comprehensive income” as a whole relates them to the total amount of funds (revenues) received by the entity from the implementation of economic activity or from their work. An entity's income is treated as revenue from sales and is taken into account in the calculation of profit: $\text{income} - \text{expenses} = \text{profit}$. In this case, the classic of economic theory A. Smith divided the income from capital to profit and interest. In the first case, it is meant that the income arose from the implementation of production, trade, and in the second - because of the use of comprehensive capital. The need for a generalization of the amount of income of society, on the one hand, and the amount of capital increase by an economic entity from economic activity and from the use of comprehensive capital and capital arising from specific operations that are not related to sales and transactions with owners, has led to their recognition as comprehensive income. Consequently, the interpretation of the concept of “comprehensive income” as the proceeds from the implementation of its economic content is only a part of it. At the same time, it should be noted that the authors Keynes J.M. Marshall A. identify the concept of income, profit, net income, which creates a certain disharmony in the methodology of research.

The modern interpretation of the concept of “comprehensive income” in the national financial reporting, in contrast to the concept of “comprehensive profit” in IFRS, is based on a similar definition: the need to reflect changes in the equity of the entity separately for operations arising from the implementation and operations that have arisen as a result of changes in equity (excluding transactions related to owners). The only difference between these concepts is the use of the concept of “comprehensive income” in national legislation and “comprehensive profit” in IFRS (Table 2).

Table 2: Interpretation of the essence of the concept of “comprehensive income” in the financial reporting

Source	Content of the definition
SFAS 130, Reporting comprehensive income (1997)	Translation from English: Comprehensive income is defined as: the change in the equity of a commercial enterprise during the period from operating and other activities and circumstances that are not related to transactions with contributions and payments to owners. It includes all changes in equity during a period other than those arising from owner-investing and distribution among owners.
Conceptual framework for financial reporting (2010)	It is supposed that some operations that meet the definition of income and expense (for example, a revaluation of assets and liabilities) are not included in income report. Instead, these items are classified as equity capital adjustments or as revaluation reserves. In this regard, there is the concept of total comprehensive income. It is disclosed in IAS 1, “Presentation of Financial Reporting”. Revaluation or recalculation of assets and liabilities leads to a decrease or increase in equity. Although this increase or decrease corresponds to the definition of income and expenses, it is not included in income report in accordance with certain concepts of saving capital. Instead, these items are included in equity as an adjustment to retain capital or as a revaluation reserve.
International Accounting Standard 1 “Presentation of Financial Reporting” (2012)	Total comprehensive income is a change in equity during the period as a result of transactions and other events, except for changes that have occurred as a result of transactions with owners acting in accordance with their owners' authority. Total comprehensive income includes all components of “income or loss” and “other comprehensive income”. Other comprehensive income includes income and expenditure items (including reclassification adjustments) that are not recognized in profit or loss, as required or permitted by other IFRSs.
National Accounting Principle (Standard) 1 “General Requirements for Financial Reporting” (2013)	Comprehensive income - changes in equity during the reporting period due to business operations and other events (excluding changes in equity due to transactions with owners); Other comprehensive income is profits and expenses that are not included in the financial results of the enterprise.

[systematized by the authors]

As researches show, in SFAC 130, Conceptual Financial Statement, NAS, “General Requirements to Financial Statements”, changes in equity (with the exception of changes in equity in transactions with owners) are treated as comprehensive income or simply income, and in IAS 1 “Presentation of Financial Statements”, similar transactions are treated as comprehensive profits.

We will analyze the concept of “income” in accordance with the Conceptual Framework for Financial Reporting, the basic concepts of which are applied in the IFRS and which are an integral part of comprehensive income. “Income is an increase in economic benefits during the accounting period in the form of proceeds or increase in the value of assets or in the form of a reduction in liabilities resulting in an increase in equity, with the exception of an increase associated with contributions of participants” [Cb, 2010]. Thus, the definition of the concept of “income” is based on such concepts as “asset” and “obligation”. An asset is a resource controlled by an entity as a result of past events, from which the entity receives future economic benefits from the entity. The Conceptual Framework for Financial Statements states that future economic benefits embodied in an asset may flow to an entity in various ways:

- a) to use separately or together with other assets in the production of goods or services provided for sale by the entity;
- b) to exchange for other assets;
- c) to use for debt repayment;
- d) to be distributed among the owners of the business entity.?

In the list of economic benefits there are no transactions arising from the control of assets that lead to changes in equity, with the exception of transactions with owners. Hence, the income is recognized as the total amount of economic benefits which, in turn, include the receipt of direct or indirect funds and their equivalents. Consequently, comprehensive income should consist of the total income derived from operating and other ordinary activities and certain transactions arising from the maintenance and recognition of such assets, and not from their implementation and exchange, and this figure does not reflect the actual economic content of the summary indicator of the financial statement results (report on comprehensive income).

According to IAS 1 “Presentation of Financial Statements”, the final indicator of comprehensive income report is total comprehensive income that does not correspond to the name of this form of financial statements and the economic content of the operations reflected therein. It is established that an entity may present components of profit or loss or as part of a single statement of comprehensive income or in a separate statement of income. If a report of income is presented, it is included in the full set of financial statements and should be posted immediately before comprehensive income report.

Profit of the reporting period in accounting characterizes the excess of the amount of income for various types of activity over expenses occurred as a result of these types of activities. This indicator, as a rule, is taken into account in calculating dividends, profit to investors, since it is considered that it is actually received in the form of cash. Instead, the concept of “other comprehensive income” in IAS, “other cumulative profit” in NPS, in our opinion, does not accurately reflect the economic content of transactions that arose as a result of changes in equity, with the exception of transactions with owners. Changes in equity as a result of recognizing and retaining assets do not directly result in cash inflows or outflows, but are certain financial transactions for the purpose of estimating assets and liabilities at fair value.

IAS 1 defines the following components of other comprehensive income:

- ✓ changes in the revaluation surplus in accordance with IAS 16 “Major means”, and IAS 38 “Intangible Assets”;
- ✓ actuarial profits and losses on defined benefit plans recognized in accordance with IAS 19 “Employee Benefits”;
- ✓ Profits and losses arising from the translation of financial statements of a foreign operation in accordance with IAS 21 “Effect of changes in foreign exchange rates”;
- ✓ Profits and losses on investments in equity instruments, measured at fair value, reflecting the revaluation outturn in other comprehensive income in accordance with IFRS 9 “Financial Instruments”;
- ✓ an effective portion of profit and loss on hedging instruments in the cash flow hedge in accordance with IAS 39 “Financial instruments: recognition and estimation”;
- ✓ due to changes in credit risk, changes in fair value of liabilities classified as at fair value through profit or loss in accordance with IFRS 9.

The indicated components consist of profits and losses derived from control over assets and liabilities that cannot directly bring economic benefits in the form of cash. In other words, these profits (losses) can be called unrealized, that is, those obtained as a result of control of unrealized assets and liabilities. These articles in Section II “Comprehensive income” result only in the change in the value of assets for a certain date, and the gains (losses) received as a result of these operations are not related to the sale of goods, works, services, which again confirms their unrealistic nature and gives assurance call them “unrealized profits (losses)”. The final result of of financial results report should

be called “Comprehensive profit (loss)”, and changes in equity, in addition to transactions with owners, - “Unrealized profits (losses)”, which provides a methodology for calculating financial results with economic content. In this case, such section of the financial report should be called “Report on unrealized profits (losses)”, and, accordingly, the general name of financial report – “Report on financial results (Report on unrealized profits (losses))”.

Continuing the study of this problem, it becomes clear that domestic scientists are mainly engaged in research topics of interpretation and formation of Section II “Comprehensive income” (Table 3). Instead, there is not enough professional research on the methodological inconsistency of transactions between individual sections of the statement of financial results (comprehensive income report).

Table 3: Analysis of research on the formation of Section II “Comprehensive income” of the Report on Financial Results (comprehensive income report)

Author	Research results
1	2
Ozeran A. (2013)	The indicator of comprehensive income as an indicator of changes in the company's assets is very informative, since it is the basis of decision making by investors and creditors. At the same time, there are still discussions at international level on what elements should be included in other comprehensive income and when they should be reclassified into items of net profit. The theoretical substantiation of these issues is promising for further research in the field of such a complex concept as "profit". The author specifies the ratio of the requirements of the articles of the statement of financial results (statement of comprehensive income) and the profit and loss account and other comprehensive income in accordance with the NBS 1, IAS 1 and the standards of the USA, Estonia, Russia.
Hanusych V.O. (2014)	The novelty of the term “comprehensive income” did not bring significant changes in the methodology of accounting for enterprise income. This concept combined various types of income on the principle of impact on the size of equity, regardless of the impact on financial results. Investigation of the method of accounting and reporting in reporting on comprehensive income of the enterprise in accordance with the NPS 1 has allowed to identify significant gaps in regulatory regulation, in particular: - composition of the article “Other comprehensive profits” (Section 2 of form 2) requires additional explanation; - it is quite contradictory to record and present in the financial statements of income tax associated with other comprehensive profits. Unlike international standards, domestic ones do not require adjustments when reclassifying profits and expenses, as well as disclosing the amount of income tax for each component of another comprehensive income. Incomplete compliance of the norms of the NPS 1 with international accounting standards negatively reflects in the informativity of financial statements, generates inconsistencies in reporting forms. Eliminating these inaccuracies and clarifying the method of accounting for income taxes associated with other cumulative income will increase the objectivity and clarity of the reporting data.
Kuzyk N.P., Boiarova O.A., Podolska I.M. (2013)	The current form of Financial Results Statement includes figures for the new section “Comprehensive Income”. Obviously, the emergence of a new section can be considered again, as an attempt to bring together the essence of financial reporting by domestic PS and IFRS. Considering the content of line 2445 “Other comprehensive income”, one should note the uncertainty in determining its content. Instead, IAS 1, “Presentation of Financial Statements” clearly defines the composition and structure of other comprehensive income.
Nastenka M.M.,	The updated name of form No. 2 “Comprehensive Income Statement”

Mudryk Yu.M. (2016)	corresponds to International Financial Reporting Standards; The updated report does not include the category of “extraordinary income and expenditure”; This report form is supplemented by additional section “Comprehensive profit”, which displays information on the valuation (subtraction) of non-current assets and financial instruments, accrued foreign exchange differences, other comprehensive profit, income taxes associated with other comprehensive profit, other comprehensive profit after taxation and the total amount of comprehensive profit. The coverage of such articles provides a more informative report on financial results, which in turn increases its qualitative characteristics for internal and external users and maximally approximates to international standards.
Pylypenko L.M. (2016)	Introduction of the category of comprehensive income and its report to accounting practice caused many questions and discussions about their expediency and necessity. The analysis of the economic content and the nature of this concept made it possible to conclude that the necessity of its introduction is primarily caused by the shortcomings of theoretical and methodological principles of accounting and the construction of the format of public financial reporting, namely, the problem of methodological dualism in the valuation of assets and liabilities. This problem makes it impossible for the system of accounting and reporting to simultaneously objectively represent the value of the property and the amount of earned net profit (loss). By presenting in the financial statements components of other comprehensive income that could not be recognized in the income and expense account and, accordingly, not taken into account in the calculation of the financial result, it is possible to form an aggregate income indicator that is as close as possible to the economic nature of profits as a fundamental category
Hudz N.V. (2017)	Section 2 “Comprehensive Income” of the Financial Results Report (Comprehensive income report) contains information only on certain types of income of the enterprise that does not correspond to its title. We shall note the imperfection and inconvenience of the structure of the second section of the Financial Results Report (Comprehensive income report), especially the information to be presented in lines 2445 “Other comprehensive income” and 2450 “Other comprehensive income before taxation”. According to Methodological Recommendations, other comprehensive income before taxation is comprised of indicators for the valuation of certain assets, capital currency differences, shares of the capital of associates and joint ventures, and other comprehensive income. That is, to get an indicator of another comprehensive income, you need to add several more indicators to the total revenue. From this, it is possible to make an unequivocal conclusion on the inadequacy of Methodological Recommendations proposed by the Ministry of Finance of Ukraine.

The contradictions of theoretical and methodological principles of accounting and financial reporting, in particular the statement of financial results (comprehensive income report) and balance sheet (statement of financial position), appear in the methods of estimation of assets and liabilities:

- assets and liabilities are estimated at fair value to determine the entity's carrying amount;
- to calculate financial result in the corresponding report, the income and expenses of the reporting period are estimated at their original cost;
- a particular group of assets and liabilities controlled by business entity does not have a direct impact on the expenses and income that generates financial results, but as a result of the maintenance of such items of reporting, it is necessary to estimate them at fair value included in one case, in comprehensive income report, and in the other - in the expense or income of the reporting period.

Thus, according to IAS 2, inventories at the balance sheet date should be valued at the lowest of two estimates: prime cost or net realizable value. In this case, the amount of any partial write-off of inventories to their net realizable value and all inventory losses should be recognized as expenses of the reporting period. At the same time, in accordance with IAS 36 "Reduction of benefit" estimate of loss due to reduction of benefit of other assets should be recognized immediately in profits or losses if the asset is not recognized at revalued cost in accordance with another standard (for example, in accordance with the revaluation model presented in IAS 16). Any loss due to reduction of benefit of a revalued asset should be recognized as a decrease in revaluation reserve. Loss due to reduction of benefit of an unrealized asset is recognized in profit or loss. However, loss due to reduction of benefit of a revalued asset is recognized in other comprehensive income if loss due to reduction of benefit does not exceed the amount included in the revaluation surplus (revaluation reserve) of the same asset. Such loss due to reduction of benefit of a revalued asset reduces the revaluation surplus for such an asset.

Fixed assets for other non-current tangible assets at the balance sheet date should be estimated at fair value if it is materially different from the residual. In accordance with IAS 16 "Fixed Assets", if the carrying value of an asset has increased as a result of revaluation, the increase is recognized in other comprehensive income and accrued in equity under the name "Revaluation". However, this increase should be recognized in profit or loss if it reverses reduction from revaluation of the same asset that was previously recognized in profit or loss. If the carrying value of the asset has decreased as a result of revaluation, the decrease should be recognized in profit or loss. However, the decrease should be reflected in other comprehensive income, if there is a credit balance on the asset for this purpose. The decrease, recognized in other comprehensive income reduces the value accrued in equity on equity account called "Revaluation". Revaluation, which is a part of the equity of an entity of fixed assets, can be transferred directly to retained profit when the asset is derecognized.

Thus, without any obvious reasons and methodological basis, part of the revaluation of assets is included in financial results report, and the other part according to the same assets is reflected in comprehensive income report. A business entity has the ability to manipulate, if necessary, a financial result by carrying out an appropriate valuation of assets. Writes-off as expenses of the reporting period of the decreases in the value of assets to some extent corresponds to recognition of expenses in financial statements. Regarding non-current and other assets whose reduction of benefit is regulated by IAS 36, we consider it expedient to reflect all transactions on their revaluation and write-downs in comprehensive income report.

Conclusion

The study of the theory and methodology of presenting comprehensive income in financial reporting of a company allowed to achieve the following results:

a) it is found that the current interpretation of the concept of "comprehensive income" in the national financial reporting, in contrast to the concept of "comprehensive profit" in IFRS, is based on a similar definition. The only difference between these concepts is the use of the concept of "comprehensive income" in national legislation and "comprehensive profit" in IFRS;

b) treating the concept of income as the total amount of revenues of economic benefits, which, in turn, refer to the receipt of direct or indirect funds and their equivalents, the composition of comprehensive income, which should consist of the total income received from operating and other ordinary activities and certain transactions arising from the maintenance and recognition of such assets, and not from their sale or exchange is determined. It is recognized that this indicator does not reflect the actual economic content of the summary indicator of financial results report (comprehensive income report);

c) it is substantiated that the said articles of the report on comprehensive income result only in the change in the value of assets of a certain date, and the profit (loss) received as a result of these operations is not related to the sale of goods, works, services, which confirms their unrealistic nature and gives confidence to call them "Unrealized profits (losses)". It is suggested to call the final result of the report on financial results "Comprehensive profit (loss)", and the changes in

equity, in addition to transactions with owners – “Unrealized profits (losses)”, which provides a methodology for calculating financial results with economic content. At the same time, such section of financial report to be called “Report on unrealized profits (losses)”, and, accordingly, the general name of financial report – “Report on financial results (Report on unrealized profits (losses))”.

d) contradictions in the theoretical and methodological content of financial results report (comprehensive income report) and balance sheet (report on financial position) that are manifested in the methods of estimation of assets and liabilities that are the basis for the entity to manipulate, if necessary, financial result, carrying out an appropriate valuation of assets were detected.

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