

MINISTRY OF EDUCATION OF THE REPUBLIC OF BELARUS

STATE EDUCATIONAL INSTITUTION

"SCHOOL OF BUSINESS OF BELARUSIAN STATE UNIVERSITY"

Chair of Innovative Management

Du Benshuo

**THE RESEARCH ON THE FAIR VALUE OF INVESTMENT REAL  
ESTATE IN CHINA MERCHANTS PROPERTY OPERATIONS & SERVICE  
CO.,LTD.**

Master`s thesis

Specialty 1-26 80 04 "Management"  
(profile "Financial Management")

Supervisor:  
Alexander Koipash

Admitted to Master`s thesis defense on  
" \_\_\_\_ " \_\_\_\_\_ 2021  
Head of Chair  
of Innovative Management  
Ph.D., Associate professor  
\_\_\_\_\_ Alena A. Poddubskaya

Minsk, 2021

## **GENERAL CHARACTERISTICS OF THE WORK**

Master's thesis on the topic: THE APPLICATION OF INVESTMENT REAL ESTATE CRITERION OF FAIR VALUE MEASUREMENT IN ENTERPRISES: 59 pages, 2 figures, 7 tables.

Keywords: INVESTMENT REAL ESTATE, ACCOUNTING STANDARDS, FAIR VALUE MEASUREMENT MODEL, VALUATION, ACCOUNTING DISCLOSURE.

The object of the research: Investment real estate measured under the fair value model.

The subject of the research: China merchants property operation & service Co., Ltd.

The main goal of the research: Point out the problems existing in this criterion, and give the solution.