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AN AUTHOR'S APPROACH TO THE CLASSIFICATION OF FINANCIAL INVESTMENTS BY MEASUREMENT BASIS FOR ACCOUNTING AND AUDITING PURPOSES

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Abstract. This article examines the economic substance and classification of financial investments from the perspective of accounting and auditing. It is demonstrated that, in national accounting practice, financial investments are classified mainly by maturity (long-term and short-term) and form, which may result in their recognition in a manner that is not fully aligned with the requirements of International Financial Reporting Standard 9, Financial Instruments (IFRS 9). Based on the findings of the study, an author's approach is proposed for classifying financial investments by measurement method, taking into account the entity's business model and the SPPI criterion. Under this approach, financial investments are classified into three groups: those measured at amortised cost, at fair value through other comprehensive income, and at fair value through profit or loss. The proposed classification may be used in developing the accounting policies of business entities and in designing specialised audit procedures.

Keywords: financial investments, IFRS 9, amortised cost, fair value, business model, SPPI criterion, classification, accounting, audit, accounting policy.

Аннотация. В статье исследуются экономическая сущность и классификация финансовых инвестиций с точки зрения бухгалтерского учёта и аудита. Обосновано, что в национальной практике бухгалтерского учёта финансовые инвестиции классифицируются преимущественно по срокам обращения — на долгосрочные и краткосрочные — и по форме, что может приводить к их признанию и отражению в порядке, не в полной мере соответствующем требованиям Международного стандарта финансовой отчётности (МСФО) 9 «Финансовые инструменты». По результатам исследования предложен авторский подход к классификации финансовых инвестиций по методу оценки с учётом бизнес-модели организации и критерия SPPI. В соответствии с данным подходом финансовые инвестиции подразделяются на три группы: оцениваемые по амортизированной стоимости, по справедливой стоимости через прочий совокупный доход и по справедливой стоимости через прибыль или убыток. Предлагаемая классификация может быть использована при формировании учётной политики хозяйствующих субъектов и разработке специализированных аудиторских процедур.

Ключевые слова: финансовые инвестиции, МСФО 9, амортизированная стоимость, справедливая стоимость, бизнес-модель, критерий SPPI, классификация, бухгалтерский учёт, аудит, учётная политика.

INTRODUCTION

The digitalization and innovation-driven development of the global economy require substantial financial resources. In this context, financial investments are becoming one of the most important instruments for directing capital flows towards various sectors of the economy. According to the Financial Stability Board, the total value of global financial assets exceeded USD 462 trillion in 2023 [1]. This underscores the need to improve the theoretical and methodological foundations for the recognition, measurement, accounting, and auditing of financial investments in accordance with international standards.

As a result of the reforms aimed at developing the capital market in the Republic of Uzbekistan, the volume of securities and financial investments has shown sustained growth. According to the National Agency for Perspective Projects, the total value of Uzbekistan's capital market reached UZS 284.6 trillion by the end of 2025 [2]. Nevertheless, the classification of financial investments in national accounting practice requires further methodological clarification. Under the current national accounting framework, financial investments are classified mainly by maturity—long-term or current—and by form—equity or debt—while the measurement basis and the entity's business model are not always explicitly reflected in the classification.

By contrast, under International Financial Reporting Standards, particularly IFRS 9 *Financial Instruments*, financial assets are classified on the basis of a different set of criteria based on the entity's business model and

the characteristics of the contractual cash flows, as determined by the solely payments of principal and interest (SPPI) criterion [3]. The differences between these two approaches may lead to differences in accounting treatment and financial reporting practice in accounting for and reporting financial investments. It is therefore essential to develop a comprehensive and scientifically grounded approach to classifying financial investments by measurement method for accounting and auditing purposes.

The purpose of this article is to provide a theoretical justification for the proposed classification of financial investments into three groups according to their measurement method and to demonstrate its application in accounting and auditing practice.

LITERATURE REVIEW

The classification, measurement, and accounting treatment of financial investments have been extensively examined in international economic literature. In particular, A. Damodaran investigated the principal methods of valuing financial assets and their role in investment decision-making [4]. Z. Bodie, A. Kane, and A. Marcus developed the methodological foundations for the classification of financial instruments and portfolio management within the framework of investment theory [5]. The IFRS Foundation and the Big Four international audit firms—KPMG, Deloitte, PwC, and EY—regularly publish methodological guidance on the practical application of IFRS 9 [6; 7].

Issues relating to the accounting and auditing of financial investments and securities have also been examined by scholars from the Commonwealth of Independent States, including A. D. Sheremet and V. P. Suyts [8]. Their research provides important methodological insights into the audit and accounting treatment of financial assets and securities. These studies address various aspects of accounting for financial investments and securities.

IFRS 9 *Financial Instruments* replaced IAS 39 with effect from 1 January 2018 and introduced a fundamentally new business-model-based approach to the classification of financial assets. This change necessitated a reassessment of existing practices for accounting for financial investments. A number of researchers, particularly specialists from EY and PwC, have noted that the transition to IFRS 9 has increased the role of professional judgement in the classification and measurement of financial assets. They therefore emphasize the need for clear methodological guidance governing this process [6; 7].

At the same time, a review of the existing literature indicates that the classification of financial investments by measurement method specifically for accounting and auditing purposes, based on the business-model assessment and the SPPI criterion under IFRS 9, has not been comprehensively examined in the context of Uzbekistan's economy. International studies have generally been developed for mature market environments and may therefore require adaptation to the specific features of Uzbekistan's accounting system and regulatory framework. This research gap supports the need for a systematic examination of the issue.

RESEARCH METHODOLOGY

The study employed general scientific methods, including scientific abstraction, induction and deduction, analysis and synthesis, comparative analysis, grouping, and logical generalization. The classification and measurement requirements of IFRS 9 *Financial Instruments* served as the theoretical and methodological basis for determining the criteria used to classify financial investments.

The practical application of the proposed classification was examined using official financial statements and statistical data published by the Tashkent Republican Stock Exchange, Uzbektelecom JSC, and Uzbekiston Pochtasi JSC. A systems approach and structural and functional analysis were applied to explain the underlying logic of the proposed classification.

ANALYSIS AND RESULTS

It is important to examine the differences between the existing national approach to classifying financial investments and the requirements of IFRS 9. Under national accounting practice, financial investments are accounted for within Account Group 0600, "Long-Term Investments," and Account Group 5800, "Short-Term Investments," of the Chart of Accounts. The principal classification criteria are the holding period—up to one year or more than one year—and the form of the investment, including equity securities, debt securities, and other investments. This approach places greater emphasis on maturity and legal form than on the business model and contractual cash-flow characteristics of its contractual cash flows.

IFRS 9, by contrast, applies two principal criteria to the classification of financial assets: (1) the entity's business model for managing the financial assets and (2) the characteristics of the asset's contractual cash flows. The latter are assessed using the SPPI criterion—*solely payments of principal and interest*—which

determines whether the contractual cash flows consist exclusively of repayments of principal and interest calculated on the outstanding principal amount. The combined application of these two criteria results in the classification of financial assets into three categories.

Based on the above analysis, this article proposes an approach to classifying financial investments into three groups according to their measurement method for accounting and auditing purposes, as presented in Table 1.

Table 1.

Proposed Classification of Financial Investments by Measurement Method¹

Group	Measurement method	Classification criteria (business model and SPPI)	Types of financial investments
Group 1	Amortized cost (AC)	The business model is to hold financial assets in order to collect contractual cash flows, and the contractual cash flows meet the SPPI criterion.	Government and corporate bonds held to maturity, term deposits, and loans granted
Group 2	Fair value through other comprehensive income (FVOCI)	For debt instruments, the business model is both to collect contractual cash flows and to sell the assets, and the contractual cash flows meet the SPPI criterion.	Bonds held both to collect contractual cash flows and for possible sale; strategic equity investments designated at FVOCI upon initial recognition
Group 3	Fair value through profit or loss (FVTPL)	All financial investments that do not qualify for classification in the first two groups, including financial assets held for trading.	Shares held for trading, units in investment funds, derivatives, and instruments that do not meet the SPPI criterion

As shown in Table 1, under the proposed approach, the principal classification criterion is not the maturity or form of the investment, but its measurement method. The measurement method, in turn, is determined on the basis of the entity's business model and the results of the SPPI assessment. This approach enables the accounting treatment and financial reporting of financial investments to be more closely aligned with the requirements of IFRS 9.

To demonstrate more clearly how the proposed classification differs from the existing national approach, a comparative analysis was conducted, as presented in Table 2.

Table 2.

Comparative Analysis of the Existing and Proposed Approaches to the Classification of Financial Investments²

Classification criterion	Existing national approach	Proposed approach
Primary criterion	Holding period and form of investment	Measurement method based on the business model and the SPPI criterion
Number of groups	Two: long-term and short-term	Three: AC, FVOCI, and FVTPL
Measurement basis	Primarily historical cost (acquisition cost)	Amortized cost and fair value
Impairment model	Incurred loss model	Expected credit loss (ECL) model
Presentation in financial statements	Classified by maturity in the statement of financial position	Presented in profit or loss and equity according to the applicable measurement method
Compliance with IFRS 9	Limited	Closer alignment with IFRS 9

The practical implementation of the proposed classification would require several organizational refinements in accounting practice. Separate general-ledger and analytical records should be maintained for each measurement category. For this purpose, it would be appropriate to introduce additional subaccounts under Accounts 0610 and 5810 of the Chart of Accounts. For example, a separate subaccount should be established for Group 1 investments measured at amortized cost. For Group 2 investments measured at fair value through other comprehensive income (FVOCI), a subaccount should be introduced to recognize changes in fair value in equity through other comprehensive income. For Group 3 investments measured at fair value through profit or loss (FVTPL), a separate subaccount should be used to recognize changes in fair value

¹ **Source:** Developed by the author based on the requirements of IFRS 9.

² **Source:** Developed by the author.

directly in profit or loss.

From an audit perspective, the proposed classification has clear practical relevance, as each group of financial investments involves different audit risks and requires specific audit procedures. For Group 1 investments, the auditor primarily examines the accuracy of amortized cost calculations and the reasonableness of expected credit loss estimates. For Group 2 investments, the audit focuses on the methods used to determine fair value and the recognition of fair value changes in equity through other comprehensive income. For Group 3 investments, the auditor assesses the reliability of fair value measurements based on observable market data. This approach enables audit procedures to be tailored to the specific characteristics of each group and allows audit risk to be assessed separately for each category of financial investments.

The practical application of the proposed approach was illustrated using the financial statements of Uzbektelecom JSC and Uzbekistan Pochtasi JSC. The financial investment portfolios of these entities include government bonds, term deposits, and strategic equity investments. Classifying these instruments into the relevant groups under the proposed framework and applying the appropriate measurement method to each group may enhance the transparency of financial reporting and support closer alignment with international financial reporting standards.

Business Model Assessment. The first criterion of the proposed classification is the entity's business model for managing financial assets. IFRS 9 distinguishes three business models: (1) holding assets to collect contractual cash flows; (2) holding assets both to collect contractual cash flows and to sell them; and (3) other business models, including holding assets for trading. The business model is determined at the level of the entity's management and is assessed at the portfolio level rather than for each individual financial instrument. The proper identification of the business model is an initial and important step in determining the group to which a financial investment should be assigned.

Application of the SPPI Criterion. The second criterion is the SPPI test—solely payments of principal and interest—which is used to assess the characteristics of contractual cash flows. The SPPI criterion assesses whether the contractual cash flows of a financial asset consist solely of payments of principal and interest on the principal amount outstanding at specified dates. In this context, interest represents consideration for the time value of money, credit risk, and other risks and costs associated with a basic lending arrangement.

When an instrument satisfies the SPPI criterion, as in the case of a conventional bond or loan, it may be measured at amortized cost or at fair value through other comprehensive income. When the instrument does not satisfy the criterion, as may be the case with shares or derivatives, it is generally measured at fair value through profit or loss.

Thus, the classification of a financial investment into the appropriate group follows a two-stage process. First, the entity's business model is identified; second, the contractual cash flows are assessed against the SPPI criterion. The combined outcome of these two assessments determines the appropriate measurement method and, consequently, the group to which the investment is assigned. This classification framework supports the consistent application of professional judgement and provides a consistent and transparent basis for accounting for financial investments.

Table 3.

Proposed Subaccounts for Financial Investments by Measurement Category³

Subaccount	Description	Measurement method	Recognition of changes in value
0611 / 5811	Investments measured at amortized cost (Group 1)	Amortized cost	Recognized in profit or loss as interest income
0612 / 5812	Investments measured at fair value through other comprehensive income (FVOCI) (Group 2)	Fair value	Recognized in other comprehensive income and accumulated in equity
0613 / 5813	Investments measured at fair value through profit or loss (FVTPL) (Group 3)	Fair value	Recognized directly in profit or loss
0619 / 5819	Expected credit loss allowance for financial investments	Expected credit loss (ECL) model	Recognized in profit or loss as an impairment loss

The system of subaccounts presented in Table 3 makes it possible to integrate the proposed classification into the existing Chart of Accounts. Establishing a separate subaccount³ for each group enables information

3 Source: Developed by the author.

on financial investments to be collected systematically according to the applicable measurement method and presented transparently under the relevant items in the financial statements. In addition, Subaccounts 0619 and 5819 allow impairment losses on relevant financial investments to be accounted for separately under the expected credit loss (ECL) model, thereby contributing to a more faithful representation of the carrying amounts of financial assets.

Another important aspect of the proposed classification is its potential to improve audit quality. The separate recognition of financial investments by group enables the auditor to design a targeted audit programme for each category. In particular, for investments measured at amortized cost, the audit primarily focuses on the accuracy of the relevant calculations and the reasonableness of the ECL loss allowance. For investments measured at fair value, the auditor assesses the appropriateness of the valuation methods applied and the reliability of the underlying market data. This approach allows audit risk to be differentiated across the respective groups and audit resources to be allocated more efficiently.

CONCLUSION AND SUGGESTIONS

Based on the findings of the study, the following conclusions and recommendations were formulated.

First, it was established that national accounting practice continues to classify financial investments primarily according to their holding period and form. This may result in their recognition and presentation in a manner that is not fully consistent with the requirements of IFRS 9. The study therefore provides a theoretical justification for refining the existing classification framework by incorporating the applicable measurement method, the entity's business model, and the SPPI assessment.

Second, an original classification framework was developed under which financial investments are divided into three groups on the basis of the entity's business model and the SPPI criterion: investments measured at amortized cost, investments measured at fair value through other comprehensive income, and investments measured at fair value through profit or loss. This classification provides a theoretical and methodological basis for aligning the accounting treatment of financial investments with international financial reporting standards.

Third, to implement the proposed classification in practice, it is recommended that separate subaccounts be introduced under Accounts 0610 and 5810 of the Chart of Accounts for each group of financial investments, together with the corresponding analytical records. This would enhance the transparency and consistency of information relating to financial investments.

Fourth, the proposed classification makes it possible to tailor audit procedures to the specific characteristics of each group and to conduct a more focused assessment of audit risk. This, in turn, contributes to improving the quality and efficiency of the audit process.

In conclusion, the proposed approach to classifying financial investments according to their measurement method may serve as a practical framework for developing the accounting policies of business entities, preparing financial statements in accordance with international standards, and organizing the audit of such investments.

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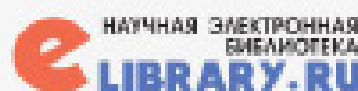
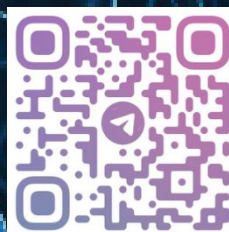
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