

# Real Estate Accounting And Reporting

## Real estate in China

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## Real estate appraisal

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Real estate appraisal, home appraisal, property valuation or land valuation is the process of assessing the value of real property (usually market value). The appraisal is conducted by a licensed appraiser. Real estate transactions often require appraisals to ensure fairness, accuracy, and financial security for all parties involved.

Bubbles in housing markets have often been more severe than stock market bubbles. Historically, equity price...

Most countries' laws governing REITs entitle a real estate company to pay less in corporation tax and capital gains tax. REITs have been criticised as enabling speculation...

In the years leading up to the 2008 financial crisis, the real estate sector in the People's Republic of China (PRC) was growing so rapidly that the government implemented a series of policies—including raising the required down payment for some property purchases, and five 2007 interest rate increases—due to concerns of overheating. But after the crisis hit, these policies were quickly eliminated, and in some cases tightened. Beijing

also launched a massive stimulus package to boost growth, and much of the stimulus eventually flowed into the property market and drove prices up, resulting in investors increasingly looking abroad. As of 2015, the market was experiencing...

#### Real Estate (Regulation and Development) Act, 2016

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The Real Estate (Regulation and Development) Act, 2016 is an Act of the Parliament of India which seeks to protect home-buyers as well as help boost investments in the real estate industry. The Act establishes a Real Estate Regulatory Authority (RERA) in each state for regulation of the real estate sector and also acts as an adjudicating body for speedy dispute resolution. The bill was passed by the Rajya Sabha on 10 March 2016 and by the Lok Sabha on 15 March 2016. The Act came into force on 1 May 2016 with 61 of 92 sections notified. The remaining provisions came into force on 1 May 2017. The Central and state governments are liable to notify the Rules under the Act within a statutory period of six months.

#### Real estate in Pakistan

*in Pakistan grew in 2010, leading to increased interest among real estate developers and investors. Since prices have exceeded 10 million PKR, new housing*

Real estate in Pakistan is a growing sector of the economy of Pakistan.

#### Real-estate bubble

*global real estate markets, and it typically follows a land boom or reduced interest rates. A land boom is a rapid increase in the market price of real property*

A real-estate bubble or property bubble (or housing bubble for residential markets) is a type of economic bubble that occurs periodically in local or global real estate markets, and it typically follows a land boom or reduced interest rates. A land boom is a rapid increase in the market price of real property, such as housing, until prices reach unsustainable levels and then decline. Market conditions during the run-up to a crash are sometimes

characterized as "frothy." The questions of whether real estate bubbles can be identified and prevented, and whether they have broader macroeconomic significance, are answered differently by different schools of economic thought, as detailed below.

### Real estate investment trust

*A real estate investment trust (REIT, pronounced "reet") is a company that owns, and in most cases operates, income-producing real estate. REITs own many*

A real estate investment trust (REIT, pronounced "reet") is a company that owns, and in most cases operates, income-producing real estate. REITs own many types of real estate, including office and apartment buildings, studios, warehouses, hospitals, shopping centers, hotels and commercial forests. Some REITs engage in financing real estate. REITs act as a bridge from financial markets and institutional investors to housing and urban development. They are typically categorized into commercial REITs (C-REITs) and residential REITs (R-REITs), with the latter focusing on housing assets, such as apartments and single-family homes.

Appraisal reports form the basis for mortgage loans, settling estates and divorces, taxation, etc. Sometimes an appraisal report is also used to establish a sale price for a property. Factors like size of the property, condition, age, and location play a key role in the valuation.

### The Real Estate Roundtable

*brokerages and accounting concerns. The Real Estate Roundtable announced its formation of the Real Estate ISAC (RE-ISAC), an Information Sharing and Analysis*

The Real Estate Roundtable is a non-profit public policy think tank based in Washington, D.C. that represents the interests of real estate. It develops public policy agendas pertaining to tax, capital and credit, environment and energy, and homeland security.

### Real estate economics

*Real estate economics is the application of economic techniques to real estate markets. It aims to describe and predict economic patterns of supply and*

Real estate economics is the application of economic techniques to real estate markets. It aims to describe and predict economic patterns of supply and demand. The closely related field of housing economics is narrower in scope, concentrating on residential real estate markets, while the research on real estate trends focuses on the business and structural changes affecting the industry. Both draw on partial equilibrium analysis (supply and demand), urban economics, spatial economics, basic and extensive research, surveys, and finance.

### Private equity real estate

*real estate is a term used in investment finance to refer to a specific subset of the real estate investment asset class. Private equity real estate refers*

Private equity real estate is a term used in investment finance to refer to a specific subset of the real estate investment asset class. Private equity real estate refers to one of the four quadrants of the real estate capital markets, which include private equity, private debt, public equity and public debt.

### California Department of Real Estate

*Department of Real Estate (DRE) is a California state agency focused on safeguarding and promoting the public interest in real estate matters through*

The California Department of Real Estate (DRE) is a California state agency focused on safeguarding and promoting the public interest in real estate matters through licensure, regulation, education, and enforcement. Employees headquartered in Sacramento and in district offices in Oakland, Fresno, Los Angeles, and San Diego carry out the DRE's responsibilities as mandated by the Real Estate Law. There are 430,554 real estate licensees in California as of December 2024.

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