



Depreciation

Depreciation



A technique to calculate the reduced value of the tangible asset is known as depreciation.

Depreciation



Allocation of the **cost principle**

Depreciation



The different methods of depreciation are a straight line, reducing balance, Annuity, Sum of years, etc.

Depreciation



Applies over tangible assets.

Depreciation



The governing accounting standard of depreciation is AS-6.

Depreciation



Examples of Depreciation asset are

- Plant
- Machinery
- Land
- Vehicles
- Office Furniture

Depreciation

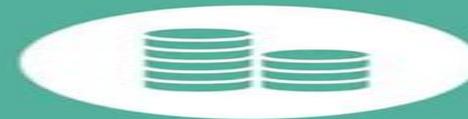


The cost of depreciation is shown in the income statement.

Depreciation



Non-cash item.



Amortization

Amortization



A technique to measure the reduced worth of **intangible assets** is known as amortization.

Amortization



Capitalization of the cost principle

Amortization



The different methods to calculate the amortization is to Straight Line, Reducing Balance, Annuity, Increasing Balance, Bullet, etc.

Amortization



Applies over intangible assets.

Amortization



The governing accounting standard of amortization is AS-26.

Amortization



Examples of Depreciation asset are

- Patents
- Trademark
- Franchise Agreements
- Cost of issuing bonds to raise capital
- Organizational costs
- Goodwill

Amortization



The cost of amortization is also shown in the income statement.

Amortization



Non-cash item.

Capitalization Amortization And Depreciation

Lei Shi



Capitalization Amortization And Depreciation:

The Top Books of the Year Capitalization Amortization And Depreciation The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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