

DEPRECIATION IN ACCOUNTING*

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Abstract

Depreciation is the periodic, systematic expiration of the cost of a company's fixed assets (except for land). Learn more about what depreciation is and is not in these tutorials and resources.

Depreciation: Overview¹ – Depreciation is the periodic, systematic expiration of the cost of a company's fixed assets (except for land). Learn more about what depreciation is and is not in this tutorial.

Depreciation: Straight-Line Method² – Calculating straight-line depreciation just got easier with this Formula Solver. We'll walk you through the steps, using your numbers for the purchase price, salvage value, and years of life to find the annual depreciation for an asset.

Depreciation: Straight-Line Depreciation Bottomless Worksheet³ – Get endless practice on finding annual depreciation from the purchase price, salvage value, and years of life using the straight-line depreciation method. Ten new problems, a printed copy, and an answer sheet are all a button-click away.

Depreciation: Declining Balance Method⁴ – This Formula Solver walks you through the steps to calculate depreciation with the declining balance method. Use your own numbers for the current value, salvage value, and years of life to find the depreciation for an asset in the current year.

Depreciation: Declining Balance Bottomless Worksheet⁵ – Use this Bottomless Worksheet to get countless hours of practice on calculating depreciation using the declining balance method. Get ten new problems whenever you need them, along with an answer key – both of which you can print!

Depreciation: Double Declining Balance Method⁶ – This Formula Solver walks you through the steps to calculate depreciation with the double declining balance method. Use your own numbers for the current value, salvage value, and years of life to find the depreciation for an asset in the current year.

Depreciation: Double Declining Balance Bottomless Worksheet⁷ – Get endless hours of practice on calculating depreciation using the double declining balance method with this Bottomless Worksheet. Get ten new problems whenever you need them, along with an answer key – both of which you can print!

Depreciation: Sum-of-the-Years'-Digits Method⁸ – This Formula Solver walks you through the steps to calculate depreciation with the sum-of-the-years-digits method (SYD). Use your own numbers for the purchase price, salvage value, and years of life to find the depreciation for an asset in a given year.

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¹ <http://www.college-cram.com/study/accounting/presentations/795>

² <http://www.college-cram.com/study/accounting/presentations/49>

³ <http://www.college-cram.com/study/accounting/presentations/54>

⁴ <http://www.college-cram.com/study/accounting/presentations/46>

⁵ <http://www.college-cram.com/study/accounting/presentations/52>

⁶ <http://www.college-cram.com/study/accounting/presentations/48>

⁷ <http://www.college-cram.com/study/accounting/presentations/53>

⁸ <http://www.college-cram.com/study/accounting/presentations/6>

Depreciation: Sum-of-the-Years'-Digits Bottomless Worksheet⁹ – Use this Bottomless Worksheet to get countless hours of practice on calculating depreciation using the sum-of-the-years-digits method (SYD). Get ten new problems whenever you need them, along with an answer key – both of which you can print!

Depreciation: Units of Production Method¹⁰ – This Formula Solver walks you through the steps for calculating depreciation with the Units-of-Production method. Use your own values for purchase price, salvage value, expected lifetime units, and current year units to check your homework answers.

Depreciation: Units of Production Bottomless Worksheet¹¹ – Get endless practice using the units-of-production method of calculating depreciation with this Bottomless Worksheet. Ten new problems for you to solve, printed copies, and answer sheets are all just a click away.

Depreciation Study Sheet¹² – Depreciation is the periodic, systematic expiration of the cost of a company's fixed assets (except for land). Explore definitions and methods (including declining balance, straight line, and units of production). It also prints for easy reference.

Depreciation Consultant¹³ – Answer a series of basic questions, and this virtual consultant will advise you which depreciation method to use – straight line, sum of the years' digits, units of production, or declining balance – while teaching you about each one.

Depreciation: Building a Depreciation Schedule¹⁴ – Knowing the different methods of calculating depreciation isn't enough for an accountant, you also need to create a depreciation schedule. Here's how you do it.

⁹<http://www.college-cram.com/study/accounting/presentations/7>

¹⁰<http://www.college-cram.com/study/accounting/presentations/51>

¹¹<http://www.college-cram.com/study/accounting/presentations/56>

¹²<http://www.college-cram.com/study/accounting/presentations/57>

¹³<http://www.college-cram.com/study/accounting/presentations/47>

¹⁴<http://www.college-cram.com/study/accounting/presentations/916>