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Chapter Depreciation CA CPT  
chapter on "Depreciation" explains  
the concept of depreciation, the

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various methods of charging depreciation (Straight Line Method, WDV Method etc) and their relative advantages and disadvantages. It also explains the accounting entries in case of a change in the method of depreciation. FREE Video CA CPT Depreciation. CA CPT Depreciation Notes. PPT : Depreciation Accounting (Part - 4) CA Foundation Notes | EduRev, mock tests for examination, Summary, Semester Notes, Sample Paper, shortcuts and tricks, Extra Questions, past year papers, Free, PPT : Depreciation Accounting (Part - 4) CA Foundation Notes | EduRev, MCQs, Important questions, PPT : Depreciation Accounting (Part - 4) CA Foundation Notes | EduRev, PPT : Depreciation Accounting (Part - 4) CA Foundation ... Hope this article will help you to

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Notes Depreciation is systematic allocation the cost of a fixed asset over its useful life. It is a way of matching the cost of a fixed asset

with the revenue (or other economic benefits) it generates over its useful life. Without depreciation accounting, the entire cost of a fixed asset will be recognized in the year of

purchase. Accounting for Depreciation - Explanation and

Illustrative ... We'll be using the example above to reflect how you should account for depreciation in AccountsPortal. Record the asset purchase You can either enter a

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Spend Money transaction for an amount of £20,000 and the contra account set to Motor Vehicles (account 1040) or you can create a Journal Entry. If you create a journal, then you would Debit Motor Vehicles (account 1040) and Credit the relevant bank account with £20,000. Assets and Depreciation Explained | AccountsPortal The formula for straight line depreciation is: Annual Depreciation expense = (Asset cost - Residual Value) / Useful life of the asset.

Example - Suppose a manufacturing company purchases a machinery for Rs. 100,000 and the useful life of the machinery are 10 years and the residual value of the machinery is Rs. 20,000. What Is Depreciation - Types, Formula & Calculation ... Distribution costs 17,

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Land at cost and buildings at cost (land 15,000) 90, Buildings depreciation - 1 April 20X0 45, Development expenditure at cost 20, Amortisation of development expenditure 8, Plant and machinery at cost 125, Plant and machinery depreciation - 1 April 20X0 37, Trade payables 19, Trade receivables 20, Inventory - 1 April 20X0 31, Bank 600 Interim dividends paid (note vi) 40

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