Book Value

Translate

資產帳面價值

Term

Depreciation : 折舊

amortization: 攤銷

impairment cost : 損害成本 (受損害所付出的成本)

Depletion : 縮寫

Intro

One can consider that total asset after depreciation, amortization, impairment cost .

depletion.

Def

It may vary between different times.

Traditionally, it usually uses:

Book value =

: total assets (總資產)

: intangible assets (無形資產攤提)

Liabilities : 義務

Recently, it uses:

Ref

[Book value - Wikipedia](https://en.wikipedia.org/wiki/Book_value)