Depreciation on fixed and current assets

Depreciation known as Capital Consumption in the National Account System (NAS)	Depreciation on fixed and current assets in Enterprises (E)
D	$D_{(E)}$
CITATION Heading: MathDIY fundamentals, subtitle: Depreciation known as Capital Consumption. Repository: MathDIY on GitHub. Folder: fundamentals. Language: EN. Format: PDF|CSV. Source: MathDIY, Democracy and Internet are Yours. Link: https://github.com/scifiltr/MathDIY (latest update: 01-05-2020, 4:59 pm UTC)	The depreciation represents the value consumption of goods and impairments of current assets in the Enterprise (E). There are various depreciation methods which are based on legal basis (accounting depreciation, yearly) and on empirical values (calculated depreciation, monthly). Depreciation is spread over the duration of use and represents a regular expense that reflects the continuous loss of value, while impairments represent one-time or unexpected expense that reflect an unscheduled loss of value that was caused by an event (damage, theft, bad debts, outstanding bills, dubious increases on the stock exchange) that lead to a new and continuous status (through legal valuation and factoring). CITATION Heading: MathDIY fundamentals, subtitle: Depreciation on fixed and current assets. Repository: MathDIY on GitHub. Folder: fundamentals. Language: EN. Format: PDF|CSV. Source: MathDIY, Democracy and Internet are Yours. Link: https://github.com/scifiltr/MathDIY (latest update: 01-05-2020, 5:30 pm UTC)

Duration of use	Rate of Depreciation
d(n)	d(r)
Divisor to determine linear depreciation according to the acquisition and manufacturing costs. The result is always a uniform depreciation amount. The number of mathematical terms in a finite series is determined by the duration of use.	Constant percentage to determine degressive depreciation based on residual value. The result is always a different depreciation amount. By the end of the duration of use, the acquisition and manufacturing costs will only be amortized to a residual value.
Heading: MathDIY fundamentals, subtitle: Duration of use. Repository: MathDIY on GitHub. Folder: fundamentals. Language: EN. Format: PDF|CSV. Source: MathDIY, Democracy and Internet are Yours. Link: https://github.com/scifiltr/MathDIY (latest update: 01-05-2020, 6:25 pm UTC)	Heading: MathDIY fundamentals, subtitle: Rate of Depreciation. Repository: MathDIY on GitHub. Folder: fundamentals. Language: EN. Format: PDF|CSV. Source: MathDIY, Democracy and Internet are Yours. Link: https://github.com/scifiltr/MathDIY (latest update: 01-05-2020, 6:27 pm UTC)