

R28 Long-lived Assets

PP&E

初始计量

判断

- Capitalize: 达到可使用之前的费用
- Expense: 达到可使用之后的费用
- 特例: asset enhancement cost 资本化

记账方法

- Cost: carrying value = historical cost - accumulated depreciation - impairment
- Revaluation: 超出原值变动: OCI; 低于原值变动: I/S

利息的资本化和费用化

会计上

- IFRS: 用利息费用减去利息收入的净额进行资本化
- U.S.GAAP: 总利息费用直接资本化

分析师: 分析师不允许利息费用的资本化, 利息费用应该统一费用化

Depreciation	
Straight-line	$\text{SL depreciation expense} = \frac{\text{cost} - \text{residual value}}{\text{useful life}}$
Double-declining balance	Depreciation expense = $(2/\text{asset life in years}) \times \text{net book value at the beginning of year X}$
Units – of – production	$\frac{\text{original cost-salvage value}}{\text{life in output units}} \times \text{output units in period}$

折旧方法分类

后续计量

计算

Early years	Straight line	Accelerated (DDB)
Depreciation expense	↓	↑
Net income	↑	↓
Assets	↑	↓
Equity	↑	↓
ROA	↑	↓
ROE	↑	↓
Total asset turnover ratios	↓	↑
Cash flow – Tax	Same	Same

对比

无形资产

分类

- R&D cost
 - U.S.GAAP: 费用化, 特例: 软件开发费用
 - IFRS: 费用化; 只有达到一定标准的development费用才能资本化

减值

IFRS

- 1. recoverable amount = max (NRV, value in use)
- 2.CV new =min (CV old, recoverable amount)

U.S. GAAP

- 1. 判断, CV>未折现现金流
- 2. 减值减到公允价值, 如果没有公允价值, 用折现现金流代替。

回转:
IFRS: 历史成本法下允许以原值为限回转;
U.S.GAAP: 不允许回转, 除了特例: held-for-sale

投资性房地产

Cost

- gain or loss 都是进入I/S

Fair value