Metodos de depreciacion pdf para pc gratis pdf

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In accounting there are so many concepts that are to establish many skills and ability to develop and be able to account in a company full of entrepreneurs. There are several types of methods to be able to develop depreciation, each of them is different and their function is important to be able to depreciate. Depreciation is a security, with a duration that extends over several periods or periods, for each of which a depreciation is calculated, so that this value is spread over all the periods in which it remains. Fixed assets are tangible buildings, equipment, furniture, goods, machinery, cars and vans are examples of some of them that are depreciated due to use. Intangible assets is an identifiable asset, of a non-monetary character and without physical appearance. 5. 5 GENERAL OBJECTIVES 1. That all movable and immovable property, has a value to depreciate; either by use over time spent or by what is produced over time elapsed. 2. Depreciation is also to make known to the owner or acquirer of that asset, its wear and tear or use or deterioration of the movable asset, disclosing its ultimate value (redemption or salvage value) to redeem that asset and make a profit on this or more asset, do not consider it as a completely undone loss. 3. The purpose of the depreciation is to make known to the owner or acquirer of that property, its deterioration or wear and tear of that property; by making known its last value (redeemed or salvage value) to redeem that property and so offer it and get some profit or consider better, do not it as a completely undone loss. SPECIAL OBJECTIVES 1. Know the types of methods used for the calculation of depreciation and amortization. 2. Define or explain how movable and immovable property can be depreciated and how it should be depreciated, according to the .sodot©ÂÂm .sodot©ÂÂm sol ed Know the legal percentages legal, in Guatemala, of depreciation and amortizations, giving the corresponding articles of the Tax Update Law. 6. 6 1. Definition of depreciation and amortization and depreciation depreciation is a decrease in value or price of something. This fall can be detected from the comparison with the previous value or price, or in relation to other things of the same class. It is used to imply that the permanent investments of the plant have decreased in service potential. In accounting, depreciation is a way to assign the cost of investments to the different exercises in which their use or enjoyment in business activity occurs. Assets depreciate basis in economic criteria, considering the time in which it is used in productive activity, and its effective use in said activity. An annual deduction of a portion of the value of property and/or equipment. It can also be defined as a mã*fà* ~ everything that indicates the amount of the cost attributable to spending, which corresponds to each fiscal period. Depreciation is the mechanism by which the wear and tear suffer a good for the use made of ã*fà* © l is recognized. When an asset is used to generate income, it suffers normal wear during its ã boy that the end leads to being unusable. The income generated by the used asset must be incorporated, corresponding wear that this asset has suffered in order to generate the income, since as if the same as an elementary economic principle, there can be no income, there can be no income Without having incurred an expense, and the wear of an asset for its use, is one of the expenses that in the end allow a certain income to generate. The amortization is an economical and accounting tide, referring to the distribution process at the time of a lasting value. Additionally, it is used as a symptime of depreciation in any of odirefer odirefer aelpme eS .sodot©ÂÂm samron sal ,ograbme niS .)osu ed seneib sodamall n©Aibmat(selairetam sovitca sol ed rolaf ed adidr©AP al rajelfer arap adaiporpa sA³Aicaicerped n³ACAs¼AsGl atsiv ed otnup le edseD .nA³ACsAs ALsALssRssssssssssssssssssssssssssssssssssssssssssssssssssssssssssssazithroma de erbmon le ebicer euq ,sovitca sol nerfus euq nA³AtheL of elbatnoc ojelfer le launa nYY³AsL .sadautcefe senoicatod sal ed n³AsAs lAsAsAsAsAsAsAsAsAsAs deLsAsLLsAs lAs aerobes aerobes aerobes aerobes lALLLs , etropmi odanimreted nu rop oA±AnAnAs aN³As senoicatod sal rop naerc es nA³As aNaN³ aN©aN³aNaN³aNaN©aNaNaN©aNaNaN©aanN©aac azitroma ed sodnaerc of soil, elbatnoc-ocim©AllHoToNo seD.AuToL . sotscherroc nos sodotA³ToT .onacirema le y nA nac es euq)lapicnirp o(odatserp latipac led etrap aL 7.7 .opmeit le ne sodirefid soirav ne odnargetnier av es etropmi oyuc ,ovisap nu se ocnab nu ed odibicer omatsA©³aL .adued anu ed laudarg oslobmeer le nÃn³elCAZITERMA rop edneitne es ,nananes if atsive de otnup le edseD .setneredid o selaugi res nedeup euq ,socid³A³As sodoirep sol sodot rop adued anu ,etnemlaudarg ,eugnitze is lauc le etanidem osecnanif osecorp le razitromA .ecenamrep euq sol ne sodot ertne rolav is etraper es euq odom ed n³e naluclac es selauc sol ed u adac arap ,soicreje o soirep soirav a denitxe e euq n³An³A noc ,rolav nu ed atart es sosac sobma nE .ovisap n n n n n A t aN aZarap al dos dos ÃiÂmbitos diferentes casi Some countries choose the expression repayment³³. 1.1 Factors of Depreciation³ The factors to be taken into account³ when estimating the amounts to be charged ³: 1.1.1 Basis of Depreciation ³ ³ ³ ³ ³ The basis for depreciation is generally the cost of acquiring or producing the good, including installation expenses (c) expenditure on improvements incorporated with permanent cart. 1.1.2 Waste Value Referred to as: salvage value, salvage value, recoverable value, and salvage value. Represents the estimated value that can be derived from the sale of a fixed asset that is no longer in service. In other words, it can be said that, scrap value, is the value that is estimated to have an asset when it is fully depreciated. 1.1.3 Estimated life To estimate the life of a fixed asset, consideration must be given³ to the repairs to which it issubject, obsolescence. The estimated life of a fixed asset can be measured in: yearsand months, in periods of operation³ or hours of work, in units of production³ ³in kilometers to be traveled. 8. 8 1.2 MÃall of Depresi³n 1.2.1 LÃRecta It is the mostall s simple and the most ³ ³ ³ ³commonly used, is based on the assumption that depreciation is a function of time and not of use; aging and deterioration due to the passage of time are considered as determining factors in the decline of services potential, as opposed to the wear and deterioration caused by the use. This assumes that the potential services of fixed assets decline by an equal amount each period, and that the cost of services is the same, regardless of the degree of utilizationÂ³n. FORMULA: EXAMPLE: 1 Let's assume a whose value is Q30,000,000 and a life of 5 aáâ and has no salvage value. Apply Fã*fà*³rmula: you have then then /20) = 6,000,000. Depreciation 24,000.00 12,000.00 18,000.00 3 6,000.00 12,000.00 18,000.00 12,000.00 18,000.00 18,000.00 12,000.00 18,0000 1 ³ ³00.00 4 60 0.00 24,000.00 6,000.00 5 6,000.00 30,000.00 - 9. EXAMPLE 2 Towers and Sons acquired on 2 January of the present aÃÂ±o an asset for Q12, 600,000. This asset is estimated to have a year life of 5 years and a non-significant residual value. The calculation the annual depreciation³ is as follows: Annual depreciation³ = Q12,600,000 = 2.520.000/aÃÂ±o. The annual depreciation³ the accumulated depreciation ³ and the carrying value of the asset at the end of each of the 5 yearsth life, can be seen in the following table: Yearly ³ ³ ³ ³ ³ ³DepreciationAccumulated (Q) Depreciation 1,000 2,520,000 2,520,000 2,520,000 5 040,000 7,560,000 10,080,000 12,600,000 10,080,000 7,560,000 5,040,000 2,520,0000 1.2 This is also known as Accelerated Depreciation. It is a depreciation procedure, whereby greater depreciation charges are made in the first few years of the life of the fixed asset than in the last years. It was originally supported by the following reasoning: the cost of using a fixed asset comprises depreciation and repairs; the sum of these charges must be a reasonably uniform amount year after year; Since repairs tend to increase with the age of the asset, the depreciation charge should decrease, so increasing repairs charges and decreasing uniform charges. This may be a good theorya, but the plan to make decreasing depreciation charges means that repairs will increasea³ t to the same amount that depreciation dayst decrease³ s likely to happen, but that's probably just the total repair and depreciation charges³ it is better to create two reverses: reverses: 333,0 1 sorbil ne oten rolaV adalumuca nÃ³AicaicerpeD nÃ³Aicaicerped atouC ovitca rolaV ejatnecroP rotcaF oÂ±ÃA .sotigÃÃd ed amus al ertne etnatser litÂºÃ adiv al ridivid se recah euq yah euq ol odoT .etnemavisecus ÃÃsa Y 11 .11 662,0 = 51/4 ;333,0 = 51/5 :ogeul ,setneicerced savisecus senoiccarf someramrof y sodnamus sol ed nedro le somitrevnI 51=5+4+3+2+1 :SOTIGID ED AMUS .soÂ±Ãa 5 ed litÂºÃ adiv anu Y .000.000.03$ ed se rolav oyuc oluCÃÃhev nu somagnopuS :OLPUMEJE ovitca rolaV*)sotigÃÃd amus/litÂºÃ adiV(:ALUMROF .litÂºÃ adiv al ed soÂ±Ãa somitlÂºÃ sol aicah avisergorp nÃ³Ãicunimsid noc nÃ³Ãicaicerped ed satouc animreted odotÂ©Ãm etsE :etneicerped nÃ³Ãicaicerped ed odotÂ©ÃM)A .ajif esab anu erbos elbairav se asat al etse ne y ,elbairav esab anu erbos ajif se asat al oremirp le ne euq se aicnerefid al etneicerced odlas led odotÂ©Ãm le arap euq omsim sol nos odotÂ©Ãm etse ed nÃ³Ãicacilpa al arap saredelav senozar saL .soÂ±Ãa somitlÂºÃ sol etnarud euq ojif ovitca nu ed litÂºÃ adiv ed soÂ±Ãa soremirp sol etnarud nÃ³Ãicaicerped rop ograc royam acilpa es euq aes o ,etneicerced launa ograc nu ecudorp odotÂ©Ãm etsE sotigÃÃD soremÂºÃN 3.2.1 000.01$ 813.2$ 01 813.21 648.2 9 461.51 405.3 8 866.81 413.4 7 289.22 113.5 6 392.82 835.6 5 138.43 840.8 4 978.24 809.9 3 787.25 791.21 2 489.46 610.51 $1 000.08$ - 0 tLV tD t ,oÂ±ÃA 7781.0 = 01/1^)000,08 / 000,01(ÃÂÃ¢ 1 = d .000,01$ ed SV le odnazilitu adacilpmi nÃ³Ãicaicerped ed asaT .oÂ±Ãa adac arap sorbil ne serolav sol y nÃ³Ãicaicerped ed amargorp nu rallorrased arap etneicerced odlas ed odotÂ©Ãm le ecilitU.000,01$ ed otnemavlas ed rolav nu y soÂ±Ãa 01 ed adapicitna adiv anu eneit dadinu aL .000,08$rop rodatupmoc rop sodalortnoc selatem racifilac arap dadinu anu orpmoc ynapmoC gniniM hsuR OLPMEJE 01 .01 .nÃ³Ãicaicerped al ralumitse euq licÃÃfid sÃiÃm aÃÃres on etnemelbaborp aicneirepxe al erbos sacitsÃÃdatse noc atneuc es is orep ;senoicaraper sal ed latot otsoc orutuf le etnemadatreca ralumitse licÃÃfid res edeup euq nÃ³Ãicejbo al a otejus ÃiÂtse nalp etsE Arab arto y senoicaicerped Arab Arab 30,000,000.00 10,000,000.00 10,000,000.00 20,000,000.00 2 0.267 26.7% 30,000.00 8,000.00 18,000,000.00 12,000,000.00 3 0.200 20, 0% 30,000,000.00 6,000,000.00 24,000,000.00 6,000,000.00 4 0.133 13.3% 30,000.00 4,000,000.00 28,000,000.00 2,000,000.00 5 0.067 6.7% 30,000,000.00 2,000,000.00 30,000,000.00 - b) Mã*fà* © all increasing depreciation: this mã*fà* © everything determines depreciation fees with progressive increase towards the º ºItimos years of the ã boy. In this the order of the days is not invested, but the variable factors of depreciation periodic period are obtained in the same order to that of the permit to depreciate. From the previous example: Following the same order in which we have placed the addends we will form increasing successive fractions, taking as commonly denominator the sum of them. 1/15; 2/15; 3/15; 4/15; 5/15 2 0.133 13.3% 30,000,000.00 4,000,000.00 6,000,000.00 24,000,000.00 3 0.200 20.0% 30,000,000.00 6,000,000.00 12,000,000.00 18,000,000 , 00 4 0.267 26.7% 30,000,000.00 8,000,000.00 20,000.00 10,000,000.00 5 0.333 33.3% 30,000,000.00 10,000,000.00 30,000,000.00 - 12. 12 1.2.4 Hours of work The distribution of depreciación depreciation for this mã community is considered more equitable; since the depreciation is calculated on hours actually worked. It is especially applied to industrial machinery, which is depreciated more than it is used in full -time or in extra time, which is only worked part of time, the opportunity is also less than the opportunity is less of making repairs; In addition, the exercises that are prepared full time or extra time receive greater benefit from the asset than the exercises that work only part of the time. In application of this world, everything is estimated. .aroh .aroh rop ograc nu A $25,000.00 machinery with a salvage value of $5,000.00 is expected to last 15at, a life of 125,000 hours, the first 7a t were: 3000, 4000, 3500, 8000, 7000, 6500, 8 500 a) Calculate the depreciation per hour machine b) Calculate the depreciation c) Construct a chart showing the book value during the first 7 ³ ³ ³s of production. Data: Formulas and solution³n of them: Co = $25,000 b) DT = Co- Vs = $5,000 DT = $25,000- $5000 n = 125,000 hrs DT = $20,000 a) d = DT/n d =$20,000/125,000 d = 0.16 c) Table AÃÂ±os C x hours n hours CPD IFPD VL 0 0 0 0 25,000 1 0.16 3,000 480 480 24,520 2 0.16 4,000 640 1,120 23,880 3 0.16 3,500 560 1,680 23,320 4 0.16 8,000 1,280 2,960 22,040 0.16 7,000 1,120 4,080 20,920 6 0.16 6,500 1,040 5,120 19,880 7 0.16 8,500 1,360 6,480 18,520 13. 13 1.2.5 Units of ProductionÃ³n This mÃ ³ ³Â©all have the same characteristics of the m Âthe depreciation of working hours is distributed among the different periods or to the use of the asset in each of them. The difference with the all above lies in which place of working hours, for the estimation³ of the lifetil is taken as base the units to be produced in certain nº of aº, and the depreciationá³áÁ is accumulated according to the nÂº of units produced in the aÃ ºº. FORMULA EXAMPLE: Example: You have a quina in Q100, 000.00 that can produce in its lifetime ÃÂtil 20,000 units (100,000 * 0.20). Then, 100,000.00/20,000 = 500 (DEPRECIATION PER UNIT) YEARSEVENTSEVENTS³EVENTSEVENTSEVENTS³EVENTS 1 20,000.00 500 20,000.00 200,000.00 100³EVENTS 00 2 2,500.00 500 1,250,000.00 2,250,000.00 7,750,000.00 3 2,000.00 500 1,000,000.00 3,250,000.00 6,750,000.00 4 2,200.00 500 1 00,000.00 4,350,000.00 5,650,000.00 5 1,500.00 500 750,000.00 5,100,000.00 4,900,000.00 6 1,800.00 00,000,000,6 00.000,009 7 2,000.00 500 1,000,000.00 7,000,000.00 3,000,000.00 8 2,000.00 500 1,000,000.00 8,000,000.00 2,000,000.00 9 2,400.00 500 1,200,000.00 9,200,000.00 800,000.00 10 1,600.00 500 800,000.00 10,000,000.00 - 14. 14 1.2.6 Ejemplo de ContabilizaciÃÃ³n de DepreciaciÃÃ³n y AmortizaciÃÃ³n mÃÃ©todo directo e indirect. 1 - MÃ*fà* © Everything direct consists of decreasing in the own account of the depreciated patrimonial element, the amount of amortization, charged to an account of subgroup 68 that we will call ã ¢ â € â € â € â € â € â, putting at the suspensive points the name of the account that includes the element whose depreciation we are considering. For example: Machinery is acquired by amount 100, and at the end of the exercise, it is considered a amortization of 10. To account for amortization according to this mã*fà* © everything, we will do the following seat: _____ _____ 10 AMORTIZATION OF THE MATERIAL IMMOVILIZED (682) TO MACHINERY (223) 10 _____ _____ The scheme of the accounts involved will be the following: Machinery (223) AM.IN.MAT. (682) 100 10 10 For this procedure, the account of ã ¢ â € âœmocinariaã ¢ â € â yields a balance of 90, which is the technical current value of this heritage element. 2 - MÃ*fà* © All indirect is characterized this mã*fà* © everything, because instead of using the representative account of the depreciated element, it is replaced by another that acts as compensatory of that. In the previous assumption, the seat that we would write would be the following: _____ _____ 10 Amortization of the material immobilized material (682) A Amortiz accum. Of machinery (2823) 10 _____ _____ In this case, the scheme of the accounts will be: machinery (223) am.in.mat. (682) AM.AC.MAQ. (2823) 100 10 10 This shows that , which has been the cost of the element and, on the other, the amortized amount to the which gives an idea of the of fixed assets. 15. PROPERTY, PLANT AND EQUIPMENT (Definitions) Some property, plant and equipment items may be purchased for safety or environmental . Even if the acquisition such property, plant³ and equipment does not increase the economic benefits provided by the items of existing property plant and equipment³ it may be necessary for the entity to achieve the economic benefits derived from the remaining assetsand³s). Such items of property, plant and equipment qualify for recognition as assets because they enable the entity to derive additional economiceconomic³benefits from the rest of its assets over and above what it would have obtained had it not acquired them. For example, an industry whichhas to install new manufacturing processes³ to comply with environmental regulations regarding the production³ and storage of chemical products, thus recognizing as part of property, plant and equipment the improvements made to the plant, to the extent that they are recoverable, since without them the entity will be able to produce and sell those products whichcan be recovered. 2.1 Fixed Assets These are tangible assets held by a company for use in the production³ or supply of goods and services, for lease to third parties or for³administrative purposes, and are expected to be used more than one peryear on ³year. 2.1.1 Furniture and Equipment The amounts are charged for office furniture owned by the company and those acquired during the financial year. It is paid for the amount of furniture sold as obsolete. Its balance is due and represents the value of all furniture owned by the company. 2.1.2 Vehicles all vehicles used in the distribution of goods such as: Trucks Vans, bicycles, motorcycles, etc. 2.1.3 Computer equipment ³Real asset account No atseupmoC atseupmoC propiedad de la compañÃ±ÃÃa, computadoras, sistemas informÃiÂticos. Etc. 2.1.4 Herramientas Es un objeto elaborado a fin de facilitar la realizaciÃ³Ân de una tarea mecÃiÂnica, que requiera la aplicaciÃ³Ân de corriente de energÃÃa. 16. 16 2.2 Activos Intangibles En el lenguaje contable el tÃ©Ârmino intangible se emplea con un sentido restringido para aquellos activos que producen beneficios parecidos a los que producen los bienes de uso o de renta y que no pueden materializarse fÃÃsicamente. Los activos intangibles son aquellos que benefician que a la empresa debido a derechos y privilegios especiales, a diferencia de las caracterÃÃsticas fÃÃsicas de los activos tangibles. Los siguientes son ejemplos tÃÃpicos: 1. Patentes 2. Derechos de autor 3. Franquicias o concesiones 4. Derechos de arrendamiento 5. Marcas de fÃiÂbrica 6. El derecho de llave 7. Mejoras en contratos de arrendamiento 8. Costos de organizaciÃ³Ân 9. Costos de investigaciÃ³Ân y desarrollos. 2.2.1 Patente Es un conjunto de derechos exclusivos concedidos por los organismos del Estado al inventor de un nuevo producto o tecnologÃÃa susceptibles de ser explotados comercialmente por un perÃÃodo limitado de tiempo, a cambio de la divulgaciÃ³Ân de la invenciÃ³Ân. 2.2.2 Derecho de Autor Cuenta real de activo no circulante. Los derechos de autor duran toda la vida del autor y se extinguen a los cuarenta aÃ±os a partir de su muerte, pero su duraciÃ³Ân Ã³Ãtil, suele siempre ser mÃiÃs corto y se plantea que este activo se debe ir traspasando a gasto en un tiempo corto, algunos plantean que se establezca de antemano el nÃºÂmero de aÃ±Ãos para llevarla a gastos, otros que se traspasen a gasto en base al nÃºÂmero de unidades a vender y hay otros partidarios de cargarlos a gastos de la primera ediciÃ³Ân. Estos activos fijos que tienen vida limitada son los que se amortizan, y esta amortizaciÃ³Ân se hace con la finalidad de distribuir su valor en el tiempo de vida Ã³Ãtil. 2.2.3 Concesiones Esta cuenta la podemos definir como la acciÃ³Ân todos todos los equipos de grant an ideological position as is the government grant in favour of individuals or companies, for the exploitation of deposits of any type previously stipulated 2.2.4 Manufacturing brands Real account of non-current assets. It has a duration of 15 years from the date of registration, but may be renewed for successive periods of 15 years at the request of an interested party. It has no limited life, is the reason why it is not amortized annually. 17. 17 2.2.5 Corporate Credit A term used in finance, banking, securities and securities. It is the productivity surplus of a business related to similar businesses. Its evaluation is based on the excess yield, as well as on the probable Time of its subsistence. A Business in Motion, which has formed and consolidated a Merchant Credit, should not assign to it any Value in its accounting, unless it has made disbursements to acquire it. Value that is assigned to a Company for its intangibles. Examples: reputation, brands, established clientele, etc. 2.2.6 Key Right The key right classified as an intangible asset is not part of goodwill or goodwill. For the purpose of determining the Income Tax, the deduction of the price paid for a right of key is conditional on proving that it is an intangible of limited duration. 2.2.7 Organizational Expenses Real asset account (non-current). They are those expenses related to the organization and constitution of the company, which can reach quite high figures. 2.2.8 Start-up Costs They are mandatory and are indispensable to set up a business. They are a set of costs that must be incurred in order to create a print from scratch. The nature of these expenses does not relate so much to machinery or buildings, but to expenses of a legal nature, such as notarial deeds, commercial registers taxes. 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At the request of taxpayers, when they demonstrate that the Mã*fà* all straight line is not appropriate, due to the characteristics, intensity of use and other special conditions of the amortizable goods used in the business or activity, The direction can authorize other mã*fà* © all of depreciation. 19. 19 Articles 19. Percentages of depreciation. The following percentages are fixed. 5% b) ã*fà* trees, shrubs, fruit trees, other Ãses and plant species that produce fruits or products that generate taxed income, with inclusive of the capitalizable expenses to form the plantations. 15% c) facilities not attached to real estate; furniture and office equipment; Ships - tanks, ships and marãgero river or lacustrine rail material. 20% d) The semovientes used as cargo or work animals, machinery, vehicles in general, granas, airplanes, trailers, semi -trailers, containers and rolling material of all kinds, excluding the rail. 20% e) Computer equipment, including programs. 33.33% f) Tools, porcelain, crystal, tablecloth, and the like; breed players, males and females. In the last case, the depreciation is calculated on the cost value of such animals less its value as common cattle. 25% g) for goods not indicated in the above subsections. 10% 3.2 according to the Tax Update Law (Decree 10-2012) Articles 25. General rule of depreciation and amortization: depreciation and amortizations whose sal sal nos ,orbil etse etimda to be made on fixed and intangible assets owned by the taxpayer and used in the gainful activities that generate taxed income. Where, for any reason, the depreciation or depreciation share of an asset is not deducted in an annual liquidation period, or is deducted for a lower value than the corresponding amount, the taxpayer is not entitled to deduct such a share in a subsequent tax period. Article 26. Basis of calculation of depreciation: The value on which depreciation is calculated is the cost of acquisition or production or revaluation of goods and, where applicable, the value of the incorporated improvements of a permanent nature. The cost value includes the expenses incurred on the occasion of the purchase, installation and assembly of the goods and other similar items, until they are put into condition for use. To determine the depreciation of real estate, the most recent value recorded in the Tax Register or in the Municipal Cadastre, whichever is greater, will be used. In no case is depreciation allowed on the value of the land. Where the value of the building and improvements is not specified, it is presumed, in the absence of proof to the contrary, that this is equivalent to seventy percent (70%) of the total value of the property, including the land. When improvements are made to depreciable assets, the limit on depreciation to be recorded will be the undepreciated balance of the asset, plus the value of the improvements, which will constitute the new initial value to be depreciated, according to the useful life of the asset. 20. 20 Article 27. How to calculate depreciation: In general, the calculation of depreciation will be done using the straight line method, which consists of applying to the purchase value, installation and assembly, production value. Ã3n or revaluation of the asset to be depreciated, an annual, fixed and constant percentage according to the rules of this article and the following. At the request of taxpayers, when they documentary that does not result :setneiugis samron sal navresbo es ,latipaC ed saicnanaG noc odanoicaler olutÂÃt le elbatse euq sodaulaver sovitca erbos senoicaicerped sal racilpa y senoicaulaver sal rautcefe araP :odaulaver sojif sovitca ed nÂ³ÃicaicerpeD .92 olucÂÃtrA 12 ,12 .)%01(otneic rop zeid ,seroiretna sosicni sol ne sodacidni on selbeum seneib sol araP .8 .)%52(otneic rop ocnicitniev ,nÂºÃmoc odanag omoc rolav sus sonem selamina selat ed otsoc ed rolav le erbos aluclac es nÂ³Ãicaicerped al sarbmeh y sohcam ,azar ed serotcudorpeR .7 .)%52(otneic rop ocnicitniev ;seralimis y sotreibuc ,aÂÃreletnam ,aÂÃrelatsirc ,analecrop ,satneimarreH .6 .)%33.33(otneic rop sert y atniert otnup sert y atniert ,nÃ³Ãicatupmoc ed opiuqE .5 .)%02(otneic rop etniev ,oiraivorref le odiulcxe ,opit odot ed etnador lairetam y serodenetnoc ,seuqlomerrimes ,seuqlomer ,senoiva ,saÂºÃrg ,lareneg ne solucÂÃhev ,airaniuqam ,ojabart ed o agrac ed selamina omoc sodazilitu setneivomes soL .4 .)%02(otneic rop etniev ,ertsucal o laivulf ,omitÂÃram ,oiraivorref lairetam y socrab ,seuqnat ÂÃÂ¢ seuqub ,anicifo ed opiuqe y oirailibom ,selbeumni sol a sadirehda on senoicalatsnI .3 .)%51(otneic rop ecniuq ,senoicatnalp sal ramrofer arap selbazilatipac sotsag sol sodiulcni ,sadavarg satner nereneg euq sotcudorp o soturf naczudorp euq selbategev seicepse y selaturf ,sotsubra ,selobrÂÃ .2 .)%5(otneic rop ocnic ,sarojem sus y selbeumni sol a sadirehda senoicalatsni e senoiccurtsnoc ,soicifidE .1 :atcer aenÂÃÃl ed odotÂ©Ãm le arap nÂ³Ãicaicerped ed somixÂiÃm selauna sejatnecrop setneiugis sol najif eS :nÂ³Ãicaicerped ed sejatnecroP .82 olucÂÃtrA .airatubirT nÂ³ÃicartsinimdA al ed aiverp nÂ³Ãicazirotua nis esraibmac edeup on y orutuf le arap egir ,seneib ed opurg o aÃÃrogetac adanimreted arap ,nÂÃicaicerped ed odotÂ©Ãm nu odazirotua o odatpoda zev anU .sodotÂ©Ãm sorto razirotua edeup airatubirT nÂ³ÃicartsinimdA al ,dadivitca al ne sodaelpme selbaicerped seneib sol ed selaicepse senoicidnoc sarto y osu ed dadisnetni ,sacitsÂÃretcarac sal a atcer aenaL ed odot©am le le Revaluations should be accounted for by crediting a revaluation capital surplus account that allows the amount of the revaluation to be quantified. 2. The value of the revaluation of immovable property is that established in the valuation carried out by an authorised valuer on the date on which the revaluation was carried out and in order for the revaluation to take effect, the revaluation must be entered in the matrix Tax office of the Directorate of Cadastre and Valuation of Real Estate or of the municipality that administers the Real Estate Tax. 3. The annual depreciation of fixed assets that have been revalued, where applicable, shall be effected in accordance with the depreciation percentages referred to in this Title and the depreciation percentage of the assets shall be applied as appropriate. on the revalued value. 4. Depreciation and amortisation on the increase in the value of depreciable fixed assets is allowed only if, on revaluation, the corresponding tax would have been paid, in accordance with the provisions of the heading corresponding to Capital Gains. 22. 22 Conclusions David Walter RenÃÂ© VÃÂisquez RÃÂos The diversity of concepts in accounting policies helps us to better understand the functions and why of each of the ways to depreciate and also what the depreciation methods are. Ã3n and what are the accounts that can be depreciated in order to know the useful life of each of the assets at the end of their use if they had one. Belsy Maribel Portillo Portillo Accounting There are many concepts that must have objectives in order to be able to have accounting results of a company. In accounting, they are a way of allocating the cost of investments to the different years in which they are used or enjoyed in the activity. Fixed assets with a useful life of more than one year that are acquired to be used in the operations of a business in order to obtain income are known as fixed assets Michael Williams Carrillo Carrillo As a result of the investigation³ it is possible to conclude that the accounting is immense because it has several accounts where you can account for the percentages of each account and the loss of its value of its use alsoon the conclusion³ ³ ³ ³ ³ of the fixed assets that are intended not to be traded and the intangible assets are those that produce benefits that cannot be seen or touched and is a non-monetary asset and that the IRS articles related to depreciation and amortizations are made with the percentages of Gilma Estela law rÃandThe depreciation recognizes the expense of the use of the assets within the result of the financial year, thus showing an objective and real accounting and financial information, which will help us to distribute fair profits without mistakes and allows us to maintain the operational capacity of the company by not affecting its working capital by distributing undue profits. In additionto having a direct effect on profit, it alsohas an effect on the financial structure of the company, on the balance sheet, since when an asset is worn down, it decreases its value within the company. Merlin Wilfrido Osorio Arana I believe that both the company and the owner of a good or several assets, must record them in their books, with their respective depreciations and amortizations corresponding to international accounting and financial standards, not leaving aside the established to their corresponding countryá. Alsowith the freedom to choose which all correspondá or willá to the company, society or owner. 23. 23 E GrafÃá C3%B3n loss-value-good2.shtml#ixzz3Ub41tuyy C3%B3n Read moreÂ uQ1xyNfU3zzxi#lmths.dadilibatnoc uQ1xyNfU3zzxi#lmths.dadilibatnoc -ed-oirasolg/dadilibatnoc-ed-oirasolg/98sojabart/moc.saifargonom.www//:ptth :htnom daeR

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