

# **PROPERTY, PLANT AND EQUIPMENT**

公司固定资产





# DEFINITION OF PROPERTY, PLANT AND EQUIPMENT

## 固定资产的定义

Property, plant and equipment are tangible items that:

- (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- (b) are expected to be used during more than one period.

固定资产为：

- a) 为了生产公司货物产品，提供服务，出租或者经营管理而持有的
- b) 预计使用时间超过12个月





# RECOGNITION OF PROPERTY, PLANT AND EQUIPMENT

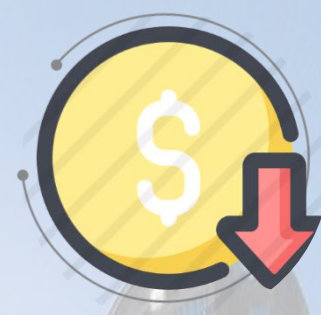
识别公司资产

The cost of an item of property, plant and equipment shall be recognised as an asset if :

- (a) it is probable that future economic benefits associated with the item will flow to the entity; and
- (b) the cost of the item can be measured reliably.

固定资产必须拥有下列条件：

- a) 该固定资产未来会为公司带来经济利益
- b) 该固定资产的成本能够被可靠的计算



# DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

## 固定资产的折旧

- The depreciable amount of an asset shall be allocated on a systematic basis over its useful life.
- Repair and maintenance of an asset do not negate the need to depreciate it.
- 资产的折旧额应在其使用寿命内，按照确定的方法进行分配
- 资产的维修和保养不会使资产贬值，所以依旧得算折旧







**STANDARD  
DEPRECIATION  
RATES**  
**常见折旧率**



Air conditioner 冷气设备	10%
Computers 电脑与软件	40%
Electrical & wiring 电器线路	10%
Furniture and fittings 公司家具与装备	10%
Motor vehicle 汽车	20%
Office equipment 办公设备	10%
Plant and machinery 机器	14%

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