

## **PROPERTY, PLANT**

### EQUIPMENT

AND

# 公司固定资产

CONTRACT





# **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 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

- goods or services, for rental to others, or for









# **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



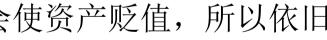


# **DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT** 固定资产的折旧

- life.
- 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

The depreciable amount of an asset shall be allocated on a systematic basis over its useful

Repair and maintenance of an asset do not







# STANDARD DEPRECIATION

RATES 常见折旧率 Air conditioner 冷气 Computers 电脑与软 Electrical & wiring 电 Furniture and fittings 公司家具与装备 Motor vehicle 汽车

Office equipment 办

Plant and machinery



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