



164/2022

CCS Insights

Bookkeeping - Everybody Can Do It - 24: What is a Depreciation Schedule

簿记 - 每个人都能做到 - 24: 什么是折旧表

Feel the CCS & Co Difference

An illustration of a factory with a yellow building, a brown truck, and a grey smokestack. The factory is sitting on a large green block with a white dollar sign and two blue circles. Three red arrows point downwards from the top towards the factory.

What is a Depreciation Schedule



- A Depreciation Schedule is a table that shows you how much each of your assets will be depreciated over the course of a given period. It is common for it to include the following information:
 - A description of the asset
 - Date of purchase
 - The total price you paid for the asset
 - Expected useful life
 - Depreciation method used
 - Residual value—how much you can sell it for once it's past its useful life (e.g., how much a scrapyard would pay for your old computer)



01/24/22

CCS | Bookkeeping - Everybody Can Do It

3

什么是折旧表



- 折旧表是一个表格，显示您的每项资产在一定时期内的折旧额。通常，它包括以下信息：
 - 资产的描述
 - 购买日期
 - 你为该资产所支付的总价格
 - 预期的使用年限
 - 使用的折旧方法
 - 剩余价值 – 简单来说就是一旦过了使用年限，你还可以卖多少钱 (例如，废品站会付多少钱来回收你的旧电脑)。

01/24/22

CCS | Bookkeeping - Everybody Can Do It

4

For further consultation, please contact:

Chin Chee Seng
Partner
+6012 365 4331
cschin@ccs-co.com

Wong Woei Teng
Audit Partner
+6017 237 8233
woeiteng@ccs-co.com

Jared Low
Assurance Director
+6018 763 4813
jared@ccs-co.com

CCS & Co

© 2022 CCS. All rights reserved. Not for further distribution without the permission of CCS & Co. "CCS" refers to the network of member firms of CCS & Co. The information contained in the slides represents the views of CCS and does not constitute the provision of professional advice of any kind. The information contained in the slides is based on our interpretation of existing legislation at the published date. While CCS makes reasonable efforts to provide information which we believe to be reliable, we make no representations or warranties that the information provided is complete, accurate, up to date, or non-misleading. The information provided herein should not be used as a substitute for consultation with professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all the pertinent facts relevant to your particular situation. No responsibility for loss occasioned to any person acting or refraining from action due to using the information in the slides can be accepted by CCS.