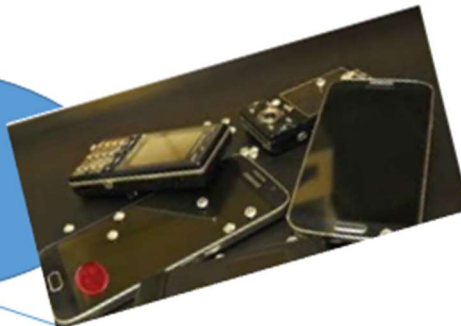


Lump Sum Depreciation



Unit purchase value under 200 thousand Huf

Units of Production Depreciation



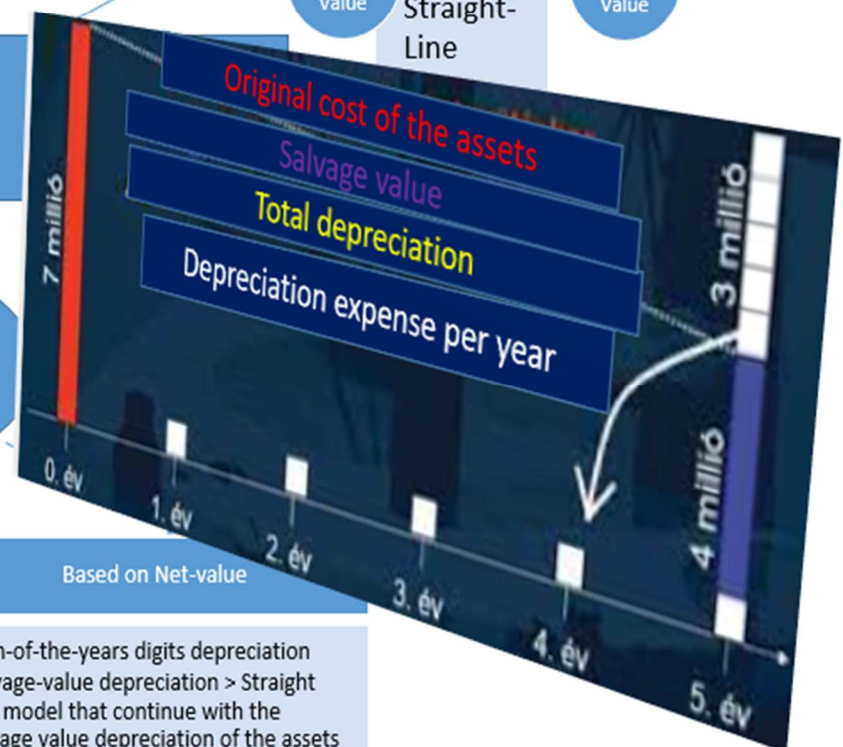
Based on Gross-Value

Based on Net-Value

Straight-Line

Amortisation methods

Straight-Line Depreciation



Based on Gross-Value or Gross-value subtracted by the salvage-value

Based on Absolute-value

Based on Net-value

- Straight line method > under constant depreciation expense
- Degressive method > method of multiples; sum of years digits
- Progressive method > same as degressive method, but the depreciations keys are in reversed order

- Straight line method > same amount of expense annually
- Degressive method > the absolute expense value decreasing annually
- Progressive method > the absolute expense value increase annually

- Sum-of-the-years digits depreciation
- Salvage-value depreciation > Straight line model that continue with the salvage value depreciation of the assets
- Cominated depreciation > begin with a Straight-Line Depreciation then chane the underlying model later

