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and Accounting Guide for Health Care Organizations (New Edition as of June 1, 1996), and Comment: Indicates the financial age of the fixed assets of the hospital.

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Non-current assets property, plant & equipment |

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Tim, From my perspective, accounting for fixed assets under U.S. GAAP is a relatively simple area within Accounting, but one where companies fall short.

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Editor s note: This article is the 2nd in a series and provides an overview of the elements of a comprehensive fixed asset policies and procedure manual.

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Depreciation of fixed assets - suite room for

Fixed assets are items that a company purchases for long-term use in their business. Equipment, furniture, machinery, and tools are all examples of tangible fixed assets.

Depreciation periods for fixed assets: are you

When fixed assets are placed in service, you need to decide how to recover the cost for depreciation purposes. Under GAAP, the period over which an asset is