



Capitalization

[ka-pə-tə-lə-'zā-shən]

An accounting method which allows a newly-purchased asset to be depreciated over its useful life, rather than being expensed in the current period.

Accounting Definition Of Capitalisation

Michael Rajnik



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Applying IFRS Standards Ruth Picker, Leo van der Tas, David Kolitz, Gilad Livne, Janice Loftus, Miriam Koning, Cathrynne Service, 2025-04-17 A comprehensive IFRS practice resource from leading accounting authorities In the newly revised fifth edition of *Applying IFRS Standards* a team of accounting experts delivers a comprehensive practice resource designed for accountancy students and accounting practitioners seeking to better understand the complexities of International Financial Reporting Standards IFRS The book begins with an overview of the International Accounting Standards Board IASB and explains how it establishes accounting standards before moving on to a discussion of the key concepts and applications of IFRS It offers insights and examples sourced from the international business world and addresses the skills you need to apply the standards in real world business environments In addition to a comprehensive factual breakdown of the IFRS Standards parts of the book are accompanied by an academic perspective which offers key relevant research findings *Applying IFRS Standards* provides discussion questions exercises and references as well as complimentary access to a companion website that contains additional chapters instructor slides test banks more exercises a solutions manual and new IFRS Learning Resources This is an essential learning tool for students and early career accounting professionals as well as a useful desk reference for established accounting practitioners

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Income Tax in South Africa R. C. Williams,1994 The book explains the common law principles of income tax and the provisions of the Income Tax Act Incorporates legislative changes effected by the Income Tax Act 113 of 1993 and also analyses and discusses leading cases on income tax to August 1993 **Business Review Weekly** ,1996 *Accounting for Growth* Terry Smith,1992 Was most of the growth seen in company profits during the 1980s due to the improved efficiency of British industry or was it generated from the manipulation of profits by creative accounting The author strips away the camouflage of creative accounting to allow readers to follow the techniques used and to perform their own analysis There are also chapters on the bull market of the 1980s corporate failures good practices employed by over 200 top quoted UK companies and survival techniques in the accounting jungle

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