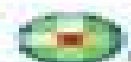


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Editorial, 2009-12 A one stop resource for guidance in understanding and applying the complex depreciation rules, this reference explains the three depreciation systems used today: MACRS, ACRS and ADR. *New Zealand Master Bookkeepers Guide* Stephen J Marsden, 2013-07-01 This practical guide covers not only bookkeeping essentials but also a range of accounting and taxation issues that bookkeepers need to be aware of when dealing with their clients and their accountants. It has a very practical approach with numerous worked examples, diagrams, checklists, tables and FAQs. Adapted for New Zealand from the popular Australian edition by Stephen Marsden, this book is an invaluable resource for bookkeepers, accounting technicians and accountants. **New Zealand Master Tax Guide (2013 edition)** CCH New Zealand Ltd, 2013-07-01 The Master Tax Guide New Zealand's most popular tax handbook contains practical examples and concise summaries of legislation, cases and IRD rulings and statements affecting the 2012, 2013 and future tax years. The commentary is concise and easy to read. The new edition also includes discussion of various proposals introduced under the Taxation (Livingston Assets Expenditure and Remedial Matters) Bill including proposed mixed use asset rules, new calculation methods for some foreign currency hedges, GST changes including a new zero rating rule, further livestock valuation changes.

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Illustrated Guide to Business Valuation B D Chatterjee,2021-05-30 ABOUT THE BOOK AND KEY FEATURES In the complex world of business today valuation has become an integral part of every sphere of day to day business activities The term fair value is frequently used and often misused in every business transaction we enter into The concept of business valuation in its various forms like historical cost replacement value net realisable value and present value are being used and interpreted to meet the requirements of varied and complex business transactions On top of this the onset of the pandemic COVID 19 has thrown the business entities around the world into a whirlwind of uncertainties and challenges and has pushed the business valuation exercise into uncharted territories Keeping this in view this body of work explains and interprets the following in reader friendly and lucid form All the concepts revolving around business valuation Extensive illustrations and case studies related to various methods of business valuation Application of Ind AS AS IFRS and ICDS with respect to fair value measurement Valuation of tangible assets intangible assets and goodwill Valuation of

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U.S. Master Depreciation Guide (2021) Special Edition Wolters Kluwer Editorial, 2021-06-25

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CONTENTS The Guide presents a concise yet comprehensive discussion of the depreciation rules It includes Discussion of the historical background of depreciation and depreciation fundamentals Coverage of 1 Modified Accelerated Cost Recovery System MACRS which applies to most tangible depreciable property in service after 1986 2 Accelerated Cost Recovery System ACRS which applies to property placed in service after 1980 and before 1987 3 General rules for pre 1981 property 4 Asset Depreciation Range ADR system which dates back to 1971 5 Code Sec 179 expensing rules 6 Amortization of intangibles including 15 year section 197 intangibles and 7 Luxury car depreciation cap rules and listed property depreciation rules The Guide also discusses accounting method changes required to comply with MACRS regulations dealing with general asset accounts and dispositions including retirements of structural components A handy reference chart of these changes is provided Other

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