

Organisation—depreciation expenses

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Organisation—depreciation expenses

Identifying and definitional attributes

Metadata item type:	Data Element Concept
Synonymous names:	Depreciation expenses
METEOR identifier:	359956
Registration status:	Health! , Superseded 01/04/2009
Definition:	Expenses of an organisation relating to consumption of fixed capital (depreciation).

Object Class attributes

Identifying and definitional attributes

Object class:	Organisation
Definition:	The smallest type of accounting unit within a management unit within a State or Territory of Australia which controls its productive activities and for which a specified range of detailed data is available, at least on an annual basis, thus enabling measures such as value added to be calculated.
Specialisation of:	Organisation

Source and reference attributes

Reference documents:	Australian Bureau of Statistics 2002. Standard Economic Sector Classifications of Australia (SESCA). ABS cat. no. 1218.0. Canberra: ABS.
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Property attributes

Identifying and definitional attributes

Property:	Depreciation expenses
Definition:	Expenses of an organisation consisting of consumption of fixed capital (depreciation).
Property group:	Financial characteristics

Data element concept attributes

Relational attributes

Related metadata references:	Has been superseded by Organisation—capital consumption expenses Health! , Standard 01/04/2009
Data Elements implementing this Data Element Concept:	Organisation—depreciation expenses, total Australian currency NNNNN.N Health! , Superseded 01/04/2009