

# Organisation—capital consumption expenses

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# Organisation—capital consumption expenses

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element Concept
<b>Synonymous names:</b>	Depreciation expenses
<b>METEOR identifier:</b>	376397
<b>Registration status:</b>	<a href="#">Health!</a> , Standard 01/04/2009
<b>Definition:</b>	Expenses of an organisation relating to consumption of fixed capital (depreciation).

## Object Class attributes

### Identifying and definitional attributes

<b>Object class:</b>	<a href="#">Organisation</a>
<b>Definition:</b>	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.
<b>Specialisation of:</b>	<a href="#">Organisation</a>

### Source and reference attributes

<b>Reference documents:</b>	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

<b>Property:</b>	<a href="#">Capital consumption expenses</a>
<b>Definition:</b>	Expenses of an organisation consisting of consumption of fixed capital (depreciation).
<b>Property group:</b>	<a href="#">Financial characteristics</a>

## Data element concept attributes

### Relational attributes

<b>Related metadata references:</b>	Supersedes <a href="#">Organisation—depreciation expenses</a> <a href="#">Health!</a> , Superseded 01/04/2009
<b>Data Elements implementing this Data Element Concept:</b>	<a href="#">Organisation—capital consumption expenses, total Australian currency NNNNN.N</a> <a href="#">Health!</a> , Standard 01/04/2009