



Asset — fourteen earlier treatments

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Fictional document

Fictional document — demonstration example

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Fictional document, produced for demonstration. **Whether an item is depreciable is not a threshold question**, and a tool deciding on an amount would go wrong precisely on the cases that matter.

Treatment	Items	Amount range
Capitalised	11	€2,100 to €5,900
Expensed	3	€2,400 to €4,200

The ranges overlap entirely. Amount separates nothing: an item at €2,400 was expensed and one at €2,100 was capitalised.

What actually separates the three

Item	Amount	Wording on the invoice	Treatment
A	€4,200	"replacement equipment"	Expensed

Item	Amount	Wording on the invoice	Treatment
B	€3,100	"replacement equipment"	Expensed
C	€2,400	"replacement equipment"	Expensed
January item	€3,800	No such wording	Expensed

The January item does not carry the wording that characterises the other three. That is what makes it different, and it is the only element the agent brings — the consequence belongs to the accountant.

What is provided

Element	Provided?
The invoice	Yes
The 14 earlier treatments	Yes
The criterion that separates them	Yes
A conclusion on the treatment	No
A computed depreciation schedule	No

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