

French GAAP, National Accounting Code, Art. 841-2

Standard system

TABLE OF DEPRECIATION AND AMORTIZATION

I. Overall presentation

POSITIONS AND MOVEMENTS (b)	A	B	C	D
	ACCUMULATED DEPRECIATION AND AMORTIZATION AT THE BEGINNING OF THE FINANCIAL YEAR	INCREASES	DECREASES	ACCUMULATED DEPRECIATION AND AMORTIZATION AT THE END OF THE FINANCIAL YEAR (c)
ASSETS (a)				
Intangible fixed assets	0	0	0	0
Tangible fixed assets	0	0	0	0
Financial fixed assets	0	0	0	0
TOTAL	0	0	0	0

(a) To be detailed if necessary according to the classification of the table of fixed assets.

(b) Entities subdivide columns as needed [see below tables with detailed presentation of columns B (increases) and C (decreases)].

(c) The amount of depreciation and amortization at the end of the financial year is calculated as follows: $A + B - C = D$.

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II. Detailed presentation

1. Detailed presentation of column B (increases)

Increases for the financial year	Breakdown of increases			
	Additional depreciation and amortization expenses due to revaluation	Straight-line depreciation and amortization expenses	Depreciation and amortization expenses based on other methods	Exceptional depreciation and amortization expenses

2. Detailed presentation of column C (decreases)

Decreases for the financial year	Breakdown of decreases		
	Transfers to current assets	Sales	Retirement



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