

# Organisation—capital consumption expenses

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# Organisation—capital consumption expenses

## Identifying and definitional attributes

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

## Object Class attributes

### Identifying and definitional attributes

Object class:	<a href="#">Organisation</a>
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:	<a href="#">Organisation</a>

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

## Data element concept attributes

### Relational attributes

Related metadata references:	Supersedes <a href="#">Organisation—depreciation expenses</a> <a href="#">Health</a> , Superseded 01/04/2009
Data Elements implementing this Data Element Concept:	<a href="#">Organisation—capital consumption expenses, total Australian currency NNNNN.N</a> <a href="#">Health</a> , Standard 01/04/2009 <a href="#">Organisation—capital consumption expenses, total millions of Australian currency NNNNN.N</a> <a href="#">Health</a> , Recorded 16/04/2024