

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Related metadata references:	Supersedes Organisation—depreciation expenses Health , Superseded 01/04/2009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