COMPUTER APPLICATION FOR INCOME TAX DEPRECIATION OF FIXED ASSETS

Maria Wasilewicz

Institute of Industrial Engineering and Management
Wroclaw University of Technology
ul. Smoluchowskiego 25, 50-372 Wroclaw, Poland
E-mail: wasilewicz@ioz.pwr.wroc.pl

Abstract

Computer application developed in the paper enables establishing of depreciation expenses of fixed assets for income tax purposes. Depreciation methods used in the application have been formulated on the basis of currently valid personal and corporate income tax laws. In the application it is possible to: perform calculations according to one or several methods, have variants of calculations for selected methods and compare the results for specified methods. Presented program is a Microsoft Excel 2000 application with specific macros. It is composed of a user interface, Microsoft Excel spreadsheets and other software. To use the application in practice, it is necessary to be in a possession of MS OFFICE 2000 and MS WINDOWS 2000 licenses.