jetëzgjatja e tij 5 vjet. Të llogaritet zhvlerësimi i këtij aseti për secilin vit veç e veç. Zgjidhja:

Shpenzimet e zhvlerësimit = kostoja blerëse – vlera e mbetur / jetëzgjatja = 24.000€ - 2.000€ / 5 vite = 4.400€

4.400€ / 24.000€ x100 = 18.3%

Viti	Shpenzimet vjetore të zhvlerësimit	Zhvlerësimi i akumuluar	Vlera e librave
Dita e përvetësimit		- 1000 (1.45) (0.00)	24.000
Fundi i vitit të parë	4,400	4.400	19.600
Fundi i vitit të dytë	4.400	8.800	15.200
Fundi i vitit të tretë	4,400	13.200	10.800
Fundi i vitit të katërt	4.400	17.600	6.400
Fundi i vitit të pestë	4,400	22.000	2.000

Regjistrimi në ditar:

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