Depreciation concepts is an interactive technical note about fixed asset depreciation. It explains the various meanings, analyses the main variables and provides a practical description of the most common depreciation calculation methods.

This interactive technical note contains three main sections:

- Tests
- Examples
- Exercises
This technical note includes self-correcting tests to help ensure the understanding of the key concepts, as well as animations with audio and a variety of graphs and charts about depreciation and the different methods.
The final section includes exercises and gives students the opportunity to apply the concepts that they have learned whilst working through this technical note.