

CNA212 - Understanding Depreciation

This 4 hour course is a comprehensive look at depreciation. All methods of depreciation calculation are discussed with examples of each. The course includes a quiz and seven exercises that are completed by the students individually.

CONTENT

- depreciation theory
- typical life expectancy
- measuring depreciation
- charts or tables
- age-life methods
- component cost
- market abstraction
- curable and incurable
- exercises

Total contact hours: 4

Prerequisite: CNA101 Introduction to Real Estate Appraising

Students must bring a financial calculator to class and be proficient in its use.