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The basic provisions on charges and the formation of depreciation and depreciation methods are considered. The feasibility of using combined accelerated-proportional depreciation methods are demonstrated.

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(2H_n · (1 - 2H_n)^{t-1} - H_n) · CH_n · K = 0, (4)

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t = $\frac{(1 +)}{2H}$. (5)

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2. . - . : . (2 . .) /
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Solodovnik Leonid Maksimovich, doctor of technical science, professor. **Kolesnik Iuliia Valeriynna**, student. National Mining University. **Making choice of method for depreciation calculating and policy at an enterprise.** The basic provisions on charges and the formation of depreciation and depreciation methods are considered. The feasibility of using combined accelerated-proportional depreciation methods are demonstrated.
Keywords: depreciation, depreciation decrees, depreciation policy, wear, fixed assets.