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A definition of «depreciation» and «depreciation policy» at railway transport, methods of depreciation. Attention is given to the depreciation on railway transport.

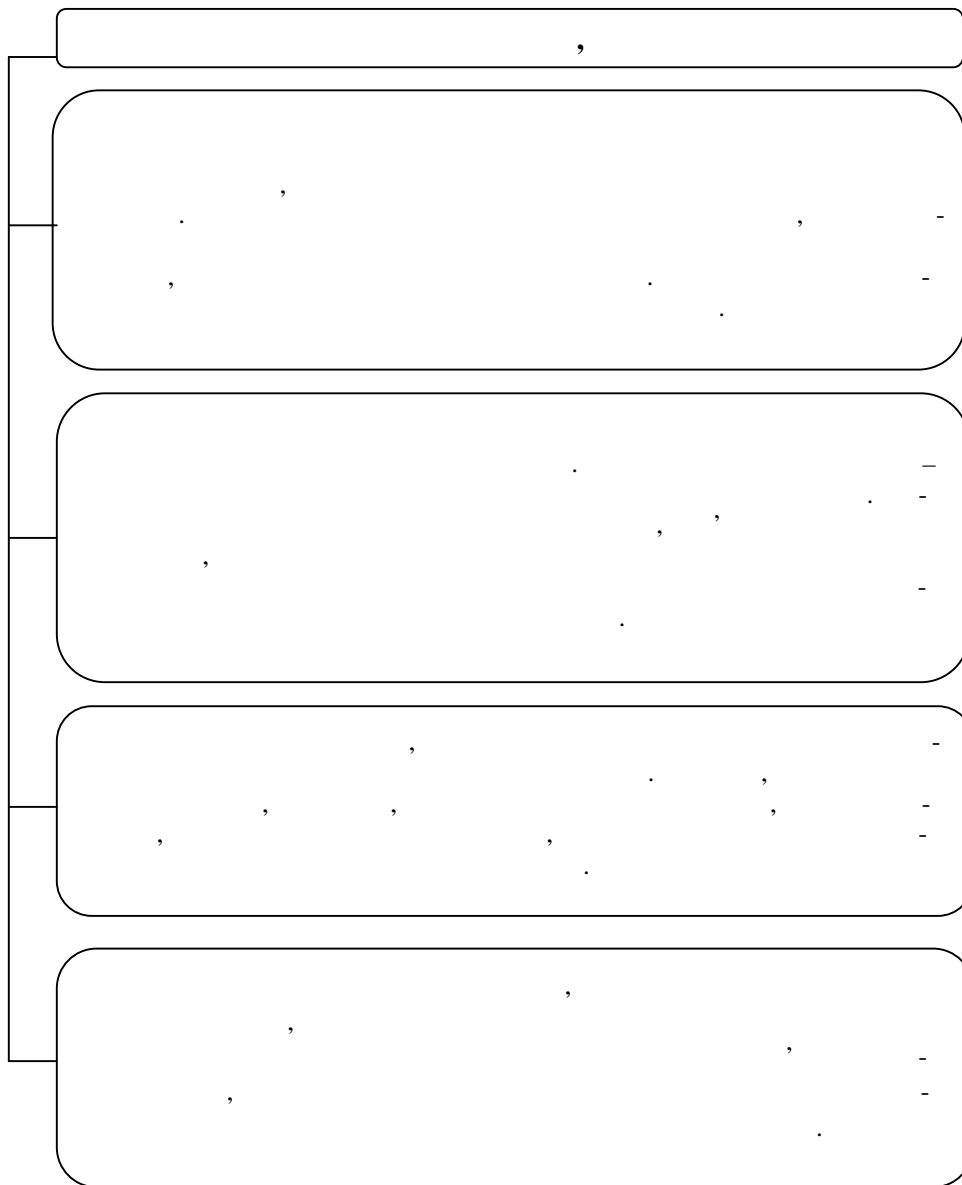
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Potrapelyuk Kate Gennadiyvna, student. Dnepropetrovsk national university of railway transport named after academician V. Lazarian. **Depreciation and methods of its calculating at railway enterprises.** A definition of «depreciation» and «depreciation policy» at railway transport, methods of depreciation. Attention is given to the depreciation on railway transport.
Keywords: amortization, depreciation, fixed assets.