

Asset Capitalisation Threshold

1 Definition

The amount which determines when acquisitions of the University will be classified as an asset. The Asset Capitalisation Threshold is \$5000. All acquisitions less than the Asset Capitalisation Threshold will be expensed in the year of acquisition. All acquisitions greater than \$5000 will be treated as assets of the University.

2 References

UniSQ Defined.

3 Definition Information

Approved Date	26/3/2015
Effective Date	26/3/2015
Record No	15/764PL