

# Asset Capitalisation Threshold



University of  
Southern  
Queensland

## 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

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