

固定资产折旧方式对企业税收影响的研究——以易县南山石场有限公司为例

摘 要

固定资产在资产中占有无法替代的地位，身为企业发展不可缺少的一环，对企业的生产制造产品方向发展的经济行使着最基础的作用，相当于劳动手段或技术般的存在，对企业的生产规模和盈利能力有着非常重要的影响。在长久使用的过程中，由于日积月累的工作量对其产生的本身价值的消耗损失，固定资产在制造行使“工作”活动的过程中，由于发生质量等问题的坏损，便把这部分价值算到产品中去，这种抵偿行为被称作是折旧。企业发展产生的财务报表也包括固定资产及其相关各方面的价值，而固定资产折旧拥有的价值更是直接影响固定资产的历史成本中形成的价值，企业的良好发展也就离不开固定资产所形成的折旧方面的问题。经过对不同固定资产折旧方式的相关知识的查阅及探讨，关于企业当前要缴纳的所得税，固定资产产生的折旧也会对税收施加作用，通过这一影响，从企业的经济高效发展进行考虑，结合宏观经济市场的背景，企业要选择适合本身发展的折旧方式，以此来达到企业价值的最大化，提高经济效益。

本论文通过对易县南山石场有限公司用于生产制造的设备的相关折旧问题的研究及探讨，利用掌握的理论意义及资料运用到该公司的实例中去，计算分析考虑不同方式的折旧会对企业税收产生的不同结果。根据该公司存在的问题，分析找出了以下三方面的相关举措：降低预计净残值率，改用加速折旧的审核计算方法，缩短折旧年限，这样可以为该公司设备折旧产生的税收提供一定的纳税空间，减少公司未来因资金紧张阻碍发展的绊脚石。

关键词：折旧方式；企业；税收

ABSTRACT

Fixed assets in the asset occupies an irreplaceable position, as an indispensable part of enterprise development, the enterprise's production and manufacturing products in the direction of economic development to exercise the most basic role, equivalent to labor means or technical existence, the scale of production and profitability of enterprises have a very important impact. In the long-term use of the process, due to the accumulated workload of the consumption of its own value loss, fixed assets in the process of manufacturing the exercise of "work" activities, due to the occurrence of quality and other problems of the bad damage, then this part of the value into the product, this kind of compensation behavior is called depreciation. The financial statements produced by the development of enterprises also include the value of fixed assets and related aspects, and the value of the depreciation of fixed assets directly affects the value of the historical cost of fixed assets, and the good development of enterprises can not be separated from the depreciation problems formed by fixed assets. After the relevant knowledge of different fixed asset depreciation methods, about the current income tax to be paid by enterprises, the depreciation of fixed assets will also exert a role in tax, through this influence, from the economic and efficient development of enterprises to consider, combined with the background of macroeconomic market, enterprises should choose the depreciation mode suitable for their own development, in order to maximize the value of enterprises, improve economic efficiency.

Through the study and discussion of the depreciation of the equipment used for the production and manufacture of equipment by Nanshan Stone Field Co., Ltd. in Yixian County, this paper uses the theoretical significance and data of the master to apply to the company's example, and calculates and analyzes the different results that different forms of depreciation will produce on the enterprise tax. According to the company's problems, the analysis identified three related measures: reduce the estimated net residual value rate, instead of accelerated depreciation audit calculation method, shorten the depreciation period, so that the company's equipment depreciation tax revenue to provide a certain amount of tax space, reduce the company's future financial constraints hinder the development of stumbling blocks.

Key words: method of depreciation; enterprise; tax revenue

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