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Financial accounting uses three methods of depreciation based on time: the straight-line, declining balance, and sum-of-the-years'-digits methods. A fourth method, units-of-production, is based on actual physical usage of the fixed asset. Stockholders' equity: The claim that shareholders of the corporation have to the company's net assets. Stockholders' equity has three common components:

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Financial Accounting for Dummies. Paperback by Loughran, Maire, ISBN 0470930659, ISBN-13 9780470930656, Brand New, Free shipping in the US Examines the basic concepts, terminology, and methods of accounting and explains the coursework, certifications, and career options available for certified public accountants. See details.

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