# What Is A Capital Asset

== Excluded from the definition == 67cb27a869 == Formula == 67cb27a869 While IAS 16 (International Accounting Standard) does not define the term fixed asset, it is often colloquially considered a synonym for property, plant and equipment. According to IAS 16.6, property, plant and equipment are tangible items that: 67cb27a869 Under general equilibrium theory prices are determined through market pricing by supply and demand. 67cb27a869 (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and 67cb27a869 Theory of asset management primarily deals with the periodic matter of improving, maintaining or in other circumstances assuring the economic and capital value of an asset over time. The term is commonly used in engineering, the business world, and public infrastructure sectors to ensure a coordinated approach to the optimization of costs, risks, service/performance, and sustainability. The term has traditionally been used in the financial sector to describe people and companies who manage investments on behalf of others. Those include, for example, investment managers who manage the assets of a pension fund. 67cb27a869 The ISO... 67cb27a869

Capital asset Land and building, plant and machinery, motorcar, furniture, jewellery, route permits, goodwill, tenancy rights, patents, trademarks, shares, debentures, mutual funds, zero-coupon bonds are some examples of what is considered capital assets. The term encompasses all kinds of property, movable or immovable, tangible or intangible, fixed or circulating. A capital asset is defined as property of any kind held by an assessee. It need not be connected to the assesse's business or profession. It need not be connected to the assesse's business or profession. The term encompasses A capital asset is defined as property of any kind held by an assessee 67cb27a869

== Usage == 67cb27a869 == Usage... == 67cb27a869

Human capital Human capital or human assets is a concept used by economists to designate personal attributes considered useful in the production process in business Human capital or human assets is a concept used by economists to designate personal attributes considered useful in the production process in business or trade. It encompasses employee knowledge, skills, know-how, good health, and education. Research indicates that investments in human capital generate high economic returns throughout childhood and young adulthood. Human capital has a substantial impact on individual earnings 67cb27a869

Two types of capital are measured: 67cb27a869 Here asset prices jointly satisfy the requirement that the quantities of each asset supplied and the quantities demanded must be equal at that price - so called market clearing. These models are born out of modern portfolio theory, with the capital asset pricing model (CAPM) as the prototypical result. Prices here are determined with reference to macroeconomic variables–for the CAPM, the "overall market"; for the CCAPM, overall wealth– such that individual... 67cb27a869

Capital adequacy ratio The enforcement of regulated levels of this CAR is intended to protect depositors and promote stability and efficiency of financial systems around the world. Capital Adequacy Ratio (CAR) also known as Capital to Risk (Weighted) Assets Ratio (CRAR), is the ratio of a bank's capital to its risk-weighted assets Capital Adequacy Ratio (CAR) also known as Capital to Risk (Weighted) Assets Ratio (CRAR), is the ratio of a bank's capital to its risk-weighted assets (or credit exposure). National regulators track a bank's CAR and ensure it complies with statutory capital requirements to verify it can absorb a reasonable amount of loss (default of loans) without collapsing 67cb27a869

A capital gain is when the selling price of the asset is greater than the original purchase price. In the event that the purchase price exceeds the sale price, a capital loss occurs. Capital gains are often subject to taxation, of which rates and exemptions differ between countries. The history of capital gain originates at the birth of the modern economic system and its evolution has been described as complex and multidimensional by a variety of economic thinkers. The concept of capital gain may be considered comparable with other key economic concepts such as profit and rate of return, however, its distinguishing feature is that individuals, not just businesses, can accrue capital gains through everyday acquisition and disposal of assets. 67cb27a869 Companies can invest in human capital; for example, through education and training, improving levels of quality and production. 67cb27a869 Capital adequacy ratios (CARs) are a measure of the amount of a bank's core capital expressed as a percentage of its risk-weighted asset. 67cb27a869

Fixed asset Fixed assets (also known as long-lived assets or property, plant and equipment; PP&E) is a term used in accounting for assets and property that may not Fixed assets (also known as long-lived assets or property, plant and equipment; PP&E) is a term used in accounting for assets and property that may not easily be converted into cash. They are contrasted with current assets, such as cash, bank accounts, and short-term debts receivable. In most cases, only tangible assets are referred to as fixed 67cb27a869

Asset-based lending Asset-based lending is any kind of lending secured by an asset. Typically, the different types of asset-based loans include accounts receivable financing, inventory financing, equipment financing, or real estate financing. In this sense, a mortgage is Asset-based lending is any kind of lending secured by an asset. In this sense, a mortgage is an example of an asset-based loan. More commonly however, the phrase is used to describe lending to business and large corporations using assets not normally used in other loans. This means, if the loan is not repaid, the asset is taken. Asset-based lending in this more specific sense is possible only in certain countries whose legal systems allow borrowers to pledge such assets to lenders as collateral for loans (through the creation of enforceable security interests). This means, if the loan is not repaid, the asset is taken 67cb27a869

Capital asset pricing model finance, the capital asset pricing model (CAPM) is a model used to determine a theoretically appropriate required rate of return of an asset, to make decisions In finance, the capital asset pricing model (CAPM) is a model used to determine a theoretically appropriate required rate of return of an asset, to make decisions about adding assets to a well-diversified portfolio. The model takes into account the asset's sensitivity to non-diversifiable risk (also known as systematic risk or market risk), often represented by the quantity beta (β) in the financial industry, as well as the expected return of the market and the expected return of a theoretical risk-free asset 67cb27a869

== General equilibrium asset pricing == 67cb27a869 Investment theory, which is near synonymous, encompasses the body of knowledge used to support the decision-making process of choosing investments, and the asset pricing models are then applied in determining the asset-specific required rate of return on the investment in question, and for hedging. 67cb27a869

Asset management Asset management is a systematic process of developing, operating, maintaining, upgrading, and disposing of assets in the most cost-effective manner (including all costs, risks, and performance attributes). It may apply both Asset management is a systematic approach to the governance and realization of all value for which a group or entity is responsible. Asset management is a systematic approach to the governance and realization of all value for which a group or entity is responsible. It may apply both to tangible assets (physical objects such as complex process plants or manufacturing plants, infrastructure, buildings or equipment) and to intangible assets (such as intellectual property, goodwill or financial assets) 67cb27a869

Capital gain A capital gain is when the selling price of the asset is greater Capital gain is an economic concept defined as the profit earned on the sale of an asset that has increased in value over the holding period. An asset may be tangible property, a car, a business, or intangible property such as shares. An asset may be tangible property, a car, a business, or intangible property such as shares 67cb27a869

Capital expenditures contrast with operating expenses (opex)—ongoing expenses that are inherent to the operation of the asset. Opex includes items like electricity or cleaning. The difference between opex and capex may not be immediately obvious for some expenses. As an example, repaving a parking lot may be thought of inherent to the operation of a shopping mall. Similarly, the cost of software for a business (either software development, software as a service, or software licensing) might fall into either opex or capex, depending on whether it is merely business as usual, or something new (a fixed investment with multiyear return on investment). In general, the expense is considered capex if the financial benefit of the expenditure extends beyond the current fiscal year. 67cb27a869

Capital expenditure It is considered a capital expenditure when funds are spent to purchase a new asset or to extend the useful life of existing assets, such as major structural repairs or upgrades. It is considered a capital expenditure when funds are spent to purchase a new asset or to Capital expenditure or capital expense (abbreviated capex, CAPEX, or CapEx) is the money an organization or corporate entity spends to buy, maintain, or improve its fixed assets, such as buildings, vehicles, equipment or land. fixed assets, such as buildings, vehicles, equipment or land 67cb27a869

CAPM assumes a particular form of utility functions (in which only first and second moments matter, that is risk is measured by variance, for example a quadratic utility) or alternatively asset returns whose probability distributions are completely described by the first two moments (for example, the normal distribution) and zero transaction costs (necessary for diversification to get rid of all idiosyncratic risk). Under these conditions, CAPM shows that the cost of equity capital is determined only by beta. Despite its failing numerous empirical tests, and the existence of more modern approaches to asset pricing and portfolio selection (such as arbitrage pricing theory and Merton... 67cb27a869 == History == 67cb27a869

Asset pricing clearing. Prices here are determined In financial economics, asset pricing refers to the formal development of the principles used in pricing, together with the resultant models. The treatment inheres the interrelated paradigms of general equilibrium asset pricing and rational asset pricing, the latter corresponding to risk neutral pricing. These models are born out of modern portfolio theory, with the capital asset pricing model (CAPM) as the prototypical result 67cb27a869

== History == 67cb27a869 Asset-based lending is usually done when the normal routes of raising funds is not possible, such as the capital markets (selling bonds to investors) and normal unsecured or mortgage secured bank. This is often because the company has exhausted other capital raising options or needs more immediate capital for project financing needs (such as inventory purchases, mergers, acquisitions, and debt purchasing). Asset-based loans are also usually accompanied by lower... 67cb27a869

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