**Course Outline**

**Course Title & Author Depreciation & Amortization Robert Jennings CPA, CFP®**

**Credit Hours 2**

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**Topic Minutes**

Introduction & Overview 15

Basis & Ownership 5

Timing & Calculation 10

Lives 5

Section 179 15

Bonus 15

Luxury & Listed Property 10

Amortization 10

Depletion 5

Repairs & Capitalization 5

Depreciation Errors 10

TOTAL 105