double declining-balance is one of two declining balance methods.The method is so named because the periodic depreciation is sed on a dechining book value of the asset.With this method, companies compute NOL BLE DECLINING BALANCE-METHOD: al depreciation expense by multiplying the book value at the beginning of the by the straight-line depreciation rate multiplied by two.The double Alining-balance method produces a decreasing annual depreciation expense over asset's useful life.This is so Ncause the balance in accumulated depreciation at the beginning of the asset's Isful life is zero.Unlike the other depreciation methods, the declining-balance method does not use depreciable cost.The .depreciation rate dvlines cach year