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	and exp	enses. A	ccou	unting	g Cycl	e												
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	Balance																	
4	Bases of	f accoun	ting	; Cash	n Basis	and A	ccrı	ual Basi:	S.			1						
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4	Disposal o	of deprecia	able a	ssets	; Chang	je ir	n estin	nate	and		2				
	method o	f charging	g depr	eciat	ion										
5	Accountin	ng for				-				T	2	_			
	depreciati	ion: Asset-	-depre	eciati	on, Asse	et-p	rovisi	on							
6	Reserves	and provis	ions:	Mear	ning; Ob	ojec	tive; T	ypes	&		2				
	Accountin	ıg.													

7	Capital and revenue expenditures and receipts (general	2	
	introduction only).		
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BASIRHAT COLLEGE LESSON PLAN FOR CBCS (FOR HONS )												
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