

IMPACT OF REGION, GROUP AND INDUSTRY ON THE CHOICE OF DEPRECIATION METHODS: A STUDY OF PRACTICE OF INDIAN CORPORATE SECTOR

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ABSTRACT

Depreciation in popular everyday usage simply means a decline in value. In India Companies Act directs the companies to follow Schedule XIV for depreciation methods as well as depreciation rates. The paper evaluates the impact of region, group and industry on the choice of the different depreciation methods.

KEY WORDS: Depreciation, WDV, SLM, Sch. XIV, Companies Act, Companies characteristics like region, group and industry.

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