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11. The plant asset and its accumulated depreciation should continue to be reported on the balance sheet without further depreciation adjustment until the asset is retired.

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11.Conservatism : This concept requires that business transactions should be recorded in such a manner that profits are not overstated. All anticipated losses should be accounted for but all unrealised gains should be ignored.

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Accounting principles - ACCOUNTANCY FOR CLASS 11

3. Explain the accounting for treasury shares. Q11-12 BE11-5 Q11-13 Q11-14 E11-11 DI11-4 E11-5 E11-7 E11-9 P11-2A P11-3A P11-6A P11-2B P11-3B E11-12 4. Differentiate preference shares from ordinary shares. Q11-15 BE11-6 E11-11 E11-6 E11-7 E11-10 E11-24 P11-1A P11-3A P11-6A P11-1B P11-3B E11-12 5.

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