

**A STUDY ON
ACCOUNTING FOR GOVERNMENT GRANTS**

*A Project Report Submitted in Partial fulfillment for the Award of the Bachelor of
Commerce (B.Com) 6th Semester End Examination, August -2021*

Submitted by
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MRS. A. V.N COLLEGE



DEPARTMENT OF COMMERCE
Mrs. A.V.N. COLLEGE , VISAKAHAPATNAM
AUGUST - 2021

DECLARATION

I, hereby declare that study entitled "A STUDY ON ACCOUNTING FOR GOVERNMENT GRANTS" is an research work done by me and submitted to the Mrs.A.V.N College, Visakhapatnam, for the fulfilment of the 6th Semester end examination. I also declare, that this or any part of it has not been submitted to any other university for the award of any degree or diploma.

Station : Visakhapatnam

Date :

BADNAINI MADHAVI



Main Principles

13. Government grants should not be recognised until there is reasonable assurance that

(i) the enterprise will comply with the conditions attached to them, and

(ii) the grants will be received.

14. Government grants related to specific fixed assets should be presented in the balance sheet by showing the grant as a deduction from the gross value of the assets concerned in arriving at their book value. Where the grant related to a specific fixed asset equals the whole, or virtually the whole, of the cost of the asset, the asset should be shown in the balance sheet at a nominal value. Alternatively, government grants related to depreciable fixed assets may be treated as deferred income which should be recognised in the profit and loss statement on a systematic and rational basis over the useful life of the asset, i.e., such grants should be allocated to income over the periods and in the proportions in which depreciation on those assets is

CERTIFICATE

This is to certify that project work report titled “**A STUDY ON ACCOUNTING FOR GOVERNMENT GRANTS**” submitted by **BADNAINI MADHAVI** is the bonafide student of Mrs. A.V.N College.

The work of project is partial fulfilment of the requirement for the Degree in Commerce affiliated to Andhra University during the academic year 2020-2021.

This is original work to the best of knowledge.

Head of the Department

Dr. A. PRABHAKAR

Commerce Department

Mrs. A. V.N COLLEGE

Project Guide

Dr.A.PRABHAKAR

Commerce Department

Mrs. A. V.N COLLEGE

INTERNAL

EXTERNAL



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**A BRIEF STUDY ON SERVICE
QUALITY WITH REFERENCE
STATE BANK OF INDIA
VISA KHAPATNAM**

A project report submitted in partial fulfillment for the
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6.semester end examination
March.2022

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March-2022

