

Syllabus

FINANCIAL ACCOUNTING

BCH : DSC-1.3

UNIT 1

Theoretical Framework and Accounting Process: (2 Weeks)

(A) Conceptual Framework

- (i) Accounting as an information system, the users of financial accounting information and their needs. An overview of Artificial Intelligence and Data Analytics in Accounting.
- (ii) Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts. Events occurring after the balance sheet date, Extraordinary Items, Prior Period Items, Accounting Estimate, Accounting Policies, Fair Value, Meaning, Recognition and Disclosure Requirements of Provision, Contingent Liability and Contingent Asset.
- (iii) Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAAP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Fundamental Accounting Assumptions, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.
- (iv) Accounting Standards: Concept, benefits, and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) - meaning, need and scope.

Financial Accounting One

JS Bruner



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a break pressure tank which includes a tank structure a pipe arrangement defining a flow line leading through the tank structure from an inlet end connectable to a pipeline from reservoir and entering the tank structure near the top end thereof or an outlet end connectable to a pipeline leading to water supply points and leaving the tank

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construction the break pressure tank consists of the following 1000l 3cr12 stainless steel tank basket strainer with flush valve butterfly valve for isolation diaphragm operated level control valve inlet outlet and overflow pipe work operation the diaphragm valve in the bpt opens and closes as system demand fluctuates

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break pressure tank is a structure that is located between a water reservoir and supply point with the aim of reducing the pressure in the system to zero atmospheric pressure conventional break pressure tank is constructed of concrete in rectangular shape with the depth of the tank about 1.2m

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break pressure tanks which are usually made of concrete or ferrocement if break pressure tanks are used the hydraulic gradient starts again at the tank water level if suitably sized these tanks can be used within the system as storage tanks to meet peak demand reservoir storage tanks although a village's water needs are based upon a

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sep 28 2009 the velocity at the terminal point is 1.02m/s the pressure is assumed to be 18bars at the outlet point the principle of the break pressure tank is not to dissipate this energy via exit losses but rather by discharging the water into a tank with a free surface

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research and insight break tank break tanks are implemented in boosting systems to supply the system if the mains supply

becomes insufficient tanks are also implemented in series connected boosting systems a break tank is also used to ensure that a surge from the starting and stopping pumps doesn't affect the mains distribution

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may 2 2016 installation of break pressure tanks bpts at proper locations on such pipelines provides a good solution to control water hammer pressure in the pipeline in some cases the pipeline on the downstream side of the bpt may be in the form of an inverted siphon

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if you need to reduce the pressure in a water network you can either use a break pressure tank or a pressure reducing valve the following video demonstrates how to model and analyse a water network with a break pressure tank this video can also be found in our training on demand site bulk water channel

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aug 17 2020 after planning and selecting the site now turn to construct the bpt mostly the bpt is constructed downstream it is generally constructed of stone masonry rcc ferro cement etc bpt is a rectangular tank structure having a base of 1000mm 1000mm and a height of 1200mm

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this invention relates to a break pressure tank a break pressure tank as herein envisaged is used in a downstream location with respect to a water reservoir particularly for reducing and

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