



Revaluation of Fixed Assets: A Study with Special Reference to Indian Firms

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ABSTRACT

Inflation is an internationally hot concern. Since inflation accounting is not mandatory still revaluation of fixed assets is not restricted globally. Though no company in India has been presenting inflation-adjusted accounts still certain companies in Indian corporate sectors have been opting for revaluation of certain assets. The present study considers the revaluation practices by the corporate sector in India. This has also analyzed the effect of age, turnover and paid up capital of company over the revaluation decisions.

Key words: Depreciation, Revaluation of fixed assets, Inflation Accounting.