

Module 13 Solutions Financial Accounting For Mbas

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20) The account which refers to the tangible assets of a company that is of permanent nature is the (a) personal account (b) real account (c) nominal account (d) cash account ANS: B. 21) The document that is used to acknowledge the acceptance of the return of goods by the seller from the buyer is known as (a) credit note (b) debit note (c) invoice (d) voucher ANS: A

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Financial accounting is primarily concerned with the preparation of financial statements whereas management accounting covers areas such as interpretation of financial statements, cost accounting, etc. Both these types of accounting are examined in the following paragraphs. 1.5.1 Financial accounting As mentioned earlier, financial accounting ...

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