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A financial Assets-Financial asset means cash and all other assets which are conveniently and straightly convertible into amount of cash.Financial asset includes cash, short term investments

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and other receivables. Cash management refers to the process which includes making of plan, initiating control and ensuring accounting transactions and balances related to cash.

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accounts receivable: The accounts receivable balance of the company as on the year ended 31 December... 2.

Amount of turnover: The turnover balance of the company as on the year ended 31 December is: Year Turnover (in... 3. The average time taken by the company ...

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7(Continued) 19. (a) A voucher system is  
a network of approvals by authorized  
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ensure that all disbursements by check are proper.

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Impairment loss occurs when the total  
estimated future cash flow is lower than  
the book value of assets. The estimated

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total future cash flow, \$10 million, is more than the book value of \$8.6 million of assets, so the impairment loss will be equal to zero, therefore, no accounting entry will be passed to record the impairment loss.

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