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ANSWER In financial statements liquidity implies the ease with which assets can be

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converted into cash without substantial loss. With respect to liabilities it is related to the immediacy with which they require cash. 5.

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management deals
with the maintenance
and creation of
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wealth. Answer: TRUE

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the parties are known
as the client, factor
and debtor whereas
in Bills discounting,
they are known as
drawer, drawee and
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Suggested answer.

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qualities that the
candidate could
select, e.g. relevance,
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comparability,

prudence,

consistency, etc.

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available for each

quality selected

(these must be in the

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