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Answer : Though financial management and financial accounting are closely related, still they differ in the treatment of funds and also with regards to decision - making. Treatment of Funds: In accounting, the measurement of funds is based on the accrual principle. The accrual based accounting data do not reflect fully the financial conditions ...

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It is therefore often called operating income. 4. What is meant by liquidity in financial statements? ANSWER In financial statements liquidity implies the ease with which assets can be 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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