

**FINANCIAL ACCOUNTING 2**  
**CASH AND CASH EQUIVALENTS**

1. According to MFRS 107, cash comprises \_\_\_\_\_ and \_\_\_\_\_.
2. Cash on hand includes \_\_\_\_\_ and \_\_\_\_\_.
3. Cash equivalents include short-term \_\_\_\_\_ such as \_\_\_\_\_.
4. Cash is normally used for the three main activities which are:  
\_\_\_\_\_ activities, \_\_\_\_\_ activities and \_\_\_\_\_ activities.
5. Cash and cash equivalents are items of \_\_\_\_\_ and is presented in the statement of financial position.
6. Maju Bhd. had the following balances in the year end trial balance. Identify items that would be included in the company's statement of financial position as cash and cash equivalents. Choose YES or NO.
  - Cash in current account \_\_\_\_\_
  - Treasury bills with maturity period of six months \_\_\_\_\_
  - Cash in savings account \_\_\_\_\_
  - Long term investment \_\_\_\_\_
  - 5 years fixed deposit \_\_\_\_\_
  - Un-deposited customers' cheques \_\_\_\_\_
  - Short term investment with maturity period less than 3 months \_\_\_\_\_
  - Bank overdraft \_\_\_\_\_