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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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Harold Averkamp (CPA, MBA) has worked as a university accounting instructor, accountant, and consultant for more than 25 years. He is the sole author of all the materials on AccountingCoach.com About Us

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