

# ICAEW ACA Accounting Exam Questions and Answers 100% Pass

**Accounting - Answer-** A way of recording, analysing and summarising transactions of an entity.

**Statement of Profit and Loss - Answer-** It reflects the performance of a business over a period of time.

**Statement of Financial Position - Answer-** It reflects the position of a business at a point in time.

**Users of Accounting - Answer-** Any organisation/business/individual who needs to keep track of their income, expenses, assets and liabilities.

**Types of Business Entity - Answer-** • Sole trader

• Partnership

• Limited Liability Companies

**SOFP - Answer-** A list of assets and liabilities of the business.

**SPL - Answer-** The revenue and expense of a business for the accounting period.

**Purpose of SOFP - Answer-** To show the total value of the net assets of the business at the end of a period.

**Purpose of SPL - Answer-** To show the amount of profit and loss that the business has made during that period.

**Stakeholders for financial information - Answer-** • Managers/Directors

• Owners of the company

# Icaew Past Exam Questions And Answers

**J. Edwards**



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