

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

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