
ICAEW ACA ACCOUNTING EXAM PAPER 2026 QUESTIONS WITH CORRECT SOLUTIONS GRADED A+

▷ **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.

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Thomas Griffiths



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