

# Accounting: Financial Statements Concepts

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## *24 Short Questions & Answers*

**Question-01:** What are the financial statements?

**Answer:** Statements that summarize the financial condition and performance of the business are called financial statements.

**Question-02:** How many types of financial statements are prepared as per IAS?

**Answer:** Five (5) Types of financial statements are prepared as per IAS.

**Question-03:** What are the five types of financial statements?

**Answer:** The five (5) types of financial statements are as follows:

- Income statement of comprehensive Income Statement.
- Owners' Equity Statement.
- Financial Position Statement or Balance sheet.
- Cash Flow Statement.

Notes, including a summary of the significant accounting policies and other explanatory information provided in the financial statement.

**Question-04:** What are the features of the financial statement?

**Answer:** The main features of the financial statements are as follows:

- This is the final report of the accounts.
- It is prepared at the end of a certain accounting period.
- Each financial statement publishes its own results.
- It is prepared following GAAP.
- Provides the necessary comments and explanations.

# Financial Statement Analysis Questions And Answers

**R Barnett**



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