

# Financial Statement (Finance)

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The key element of [Financial Accounting](#) represented by formal records of the [financial activities](#) and financial position of a [Business](#) at the end of [Accounting Period](#).

The following four are the most important [Financial Statements](#) :

Profit and Loss (P&L)	Cash Flow	Balance Sheet	Changes in Equity
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## See also

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[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#)

[ [Balance sheet](#) ] [ [Changes in Equity](#) ] [ [Profit and Loss \(P&L\)](#) ] [ [Cash Flow](#) ]

[ [Sample of Petroleum Operating Company Financial Statements](#) ] [ [Sample of Petroleum Service Provider Financial Statements](#) ]