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A profit and loss statement is a financial document used by businesses to evaluate the financial status of their company within a given time period. Within this specified period of time, usually a quarter, a profit and loss statement lists all of the accounts receivable and accounts payable of a business. The profit of a business is defined as money that is available once the company subtracts

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Profit and loss statement is a business document which is prepared by the management of the company for knowing all the financial condition of a company like its all expenses and earning.