* + - 1. **Users of accounts**
      2. There are different groups of people who want to find out about how well an organisation is performing. To do this, they may look at the financial statements (often called ‘the accounts’) of the organisation. These groups of users are also known as ‘stakeholders’.

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| User group | Reason for interest |
| Owners/Shareholders | To work out the level of return they are receiving on their investment, so they can identify whether it should be kept or sold. |
| Suppliers | To work out if they are likely to be paid if they offer credit to an organisation. |
| Banks | To identify whether a company is a good credit risk for agreeing a loan request. |
| Staff | To look at the security of their jobs and whether they are likely to receive a bonus based on the success of the organisation. |
| Customers | To check that an organisation is likely to still be trading in a year or two when the customer wants to buy further supplies. |