

IMPROVING CASH FLOW STATEMENT BASED ON INTERNATIONAL STANDARDS

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ABSTRACT

This article describes the procedure for preparing a cash flow statement using the direct method based on International Financial Reporting Standards. In our country, only the direct method is used in the preparation of the statement of cash flows, so the introduction of the direct method by us will serve to increase the confidence of investors in the financial statements.

KEYWORDS: *Cash, Cash Equivalents, Cash Flow Statement, Direct Method, Operating Activities, Investment Activities, Financial Activities, Financial Reporting, Customer Receipts, Payments To Suppliers For Goods And Services, Employee Payments, Income Tax Payments On.*

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