

A STUDY OF CASH FLOW STATEMENT

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Abstract

Accounting Standards has a vital role in the world. They are formulated in a manner to harmonize different accounting policies and practices applied in the world. The objective of Accounting Standards is; therefore, to reduce the accounting alternatives in the preparation of financial statements. So the financial statements would be comparable and unique. Though it is usual to localize the accounting standards in various countries according to their own economic environments and their specific needs, but ensuring of comparability of financial statements of different enterprises within various countries must always be considered. The following paper tries to compare the International Accounting Standard with the Iranian Accounting Standard (Cash Flow Statement).

Keywords : Accounting Standards, International Accounting Standards, Iranian Accounting Standard Board, Cash Flow Statement