

Abstract

When the previous studies indicate that cash flow statement is being useful but not used in some countries including Iraq. The logic conclusion as for the world of business in this country is not working on analyzing the available and suitable information. Thus it needs motivation through scientific research. So this research is an endeavor in this direction to push scientific and vocational institution to deal more with the subject of cash flow, because being working to improve Iraqi companies performance on hand and it helps the external users beneficial of accounting information in taking its decisions on other hand. Therefore, the cash flow statement represents a necessity to achieve accounting objectives through articulation with other financial statements particularly such articulation contributes in improving the predicating power of financial information extracting from these statements.