

Analysis Study of the Information Contents of the Cash Flow list

**Hussein Dahdouh
Faculty of Economic
Damascus University**

Abstract

This study aims to know the opinion of interested group in the field of accounting about the importance of information that cash flow list offers to assist in decisions making. In addition to the impact of preparing methods on the information convenience given for economic decision making.

To achieved these goals, a questionnaire was designed, distributed for tow groups. The first was a sample of university professor in accounting at both Damascus and Irbid universities. The second was group of postgraduate student at the department of accounting - The university of Damascus.

The study was concluded that the cash flow statement is suitable for making many decisions. the direct method is preferable more than the indirect method because of the useful information which can supply the indirect method because of the useful information which can supply for decisions making method.

For the Paper in Arabic Language See the Pages (203-235)