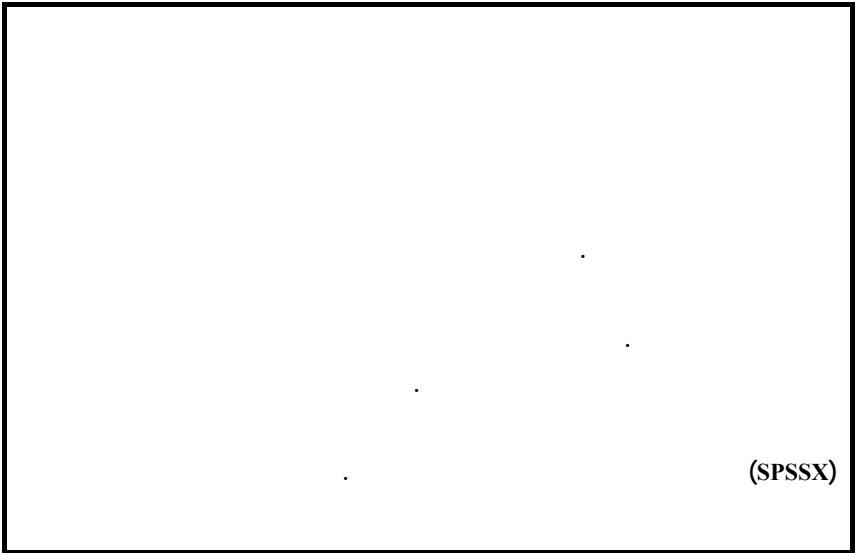
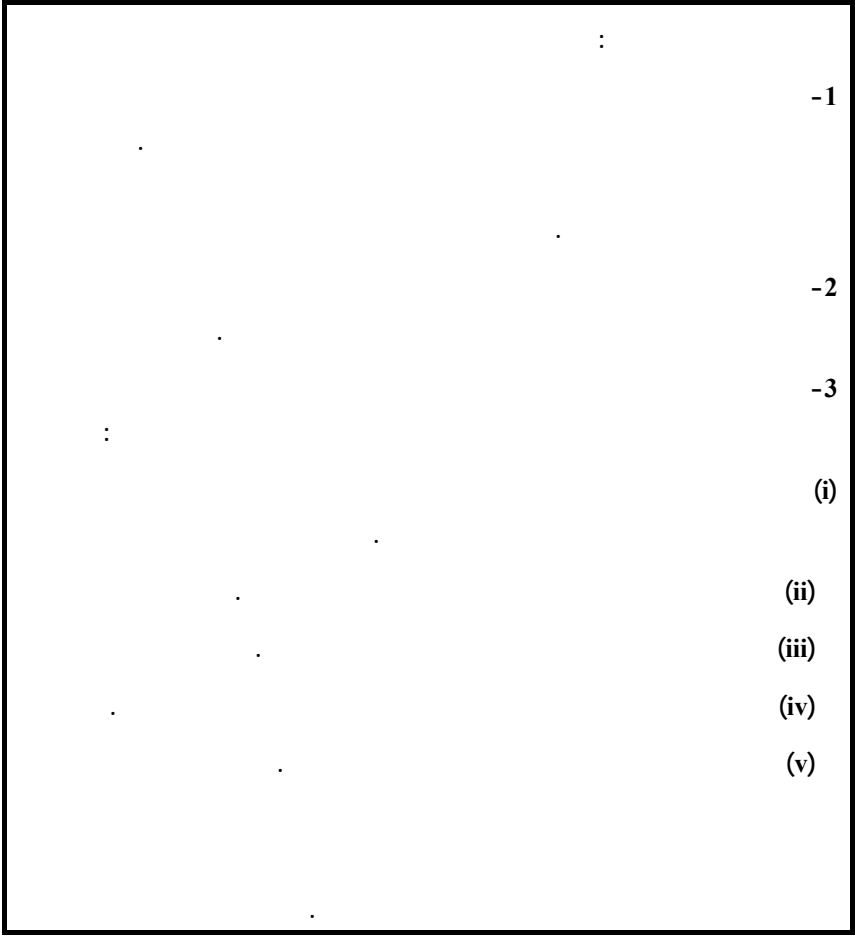


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⁸ Tweedie, D. (2003), "Cash Flow Hedge Accounting for Offsetting Internal Derivative Contracts Used to Manage Foreign Currency (IAS39-IGC134-1-b)" IASB, London.

⁹ (Haywood, 2001)

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⁹ Haywood, C. (2001), "Gains from Losses", the Magazine for CIMA, April, PP:10-12.

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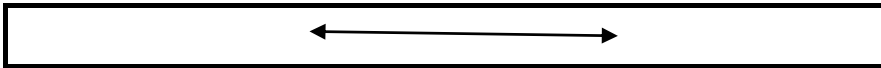
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¹³(Chambers, 1980)

¹⁴(Brown and Daley, 1986)

¹³ Chambers, R.J. (1980)," The Desing of Accounting Standard", Monograph No.1, Sydney: University of Sydney Accounting Research Center.

¹⁴ - Brown,R.M and L.A Daley,(1986), "Evidence on the Relationships Between Earnings and Various Measurs of Cash Flow", the Accounting Review, October 1986.

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²⁰ Lee, and Tweedie, Op.Cit.

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²² Day, J.F.S. (1986), "The Use of Annual Reporting by UK Investment Analysts", Accounting and Business Research, Autumn: 295-307.

²³ Epstein, M.J and Pava, M.L. (1992), "How Useful is the Statement of Cash Flows?", Managerial Accounting, 74 (1): 52-5.

²⁴ Anderson, R. and Epstein,M. (1995)," The Usefulness of Annual Reports", Australian Accountant, April, PP: 25-28.

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²⁵ Epstein, M.J and Pava, M.L Op.Cit.P:53.

²⁶ Jones, S, Romano, C.A, and Smyrnios, K. X, (1995), "An Evaluation of the Decision Usefulness of Cash Flow Statements by Australian Reporting Entities", Accounting and Business Research, 25 (98): 115-29.

²⁷ Lee, T.A. (1981 b), "A Survey of Accountants, Opinion on Cash Flow Reporting", ABACUS, 17 (2): 130-44.

- McEnroe, J.E.Op.Cit.

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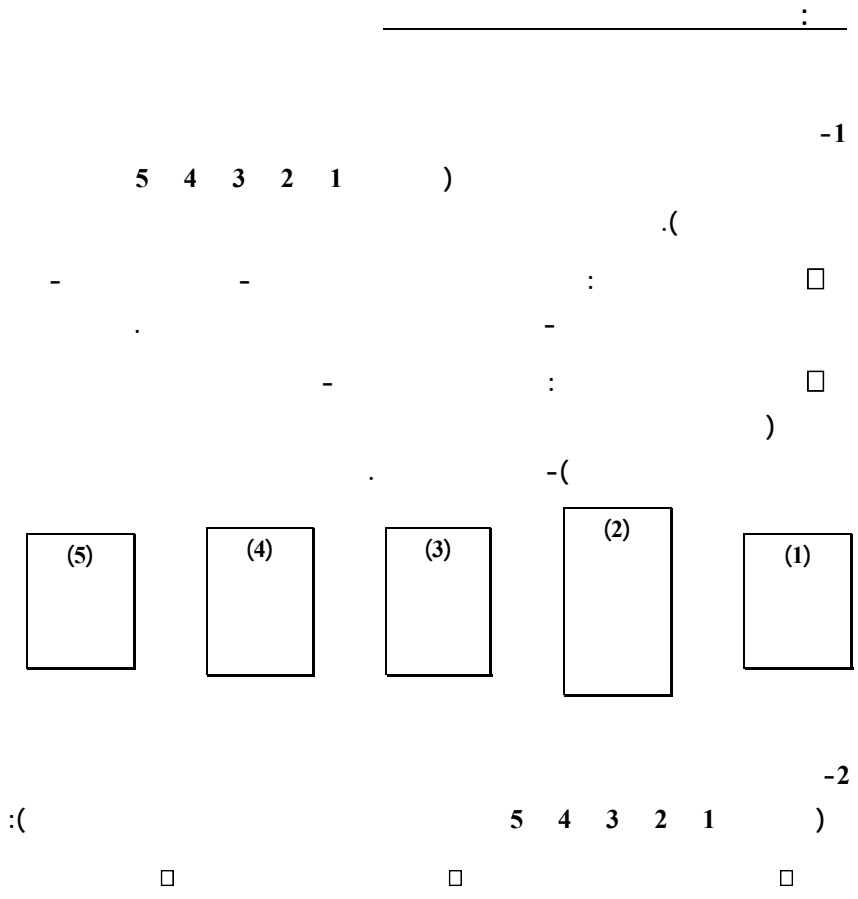
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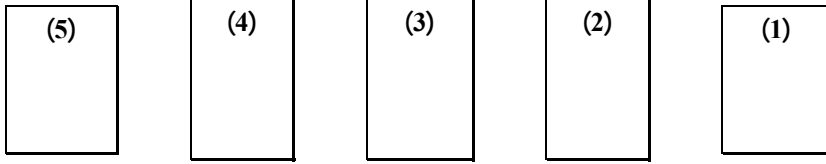
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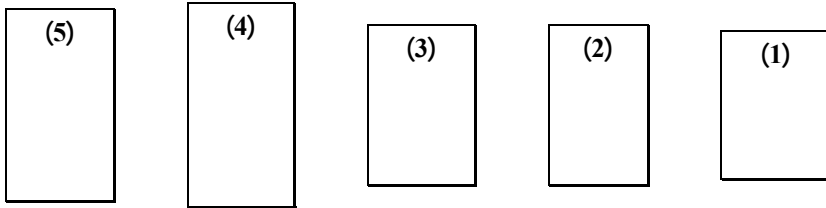
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