

# **Influence of Statement of Cash Flow on the Conceptual Framework: Comparative study of IASC, FASB, ASBJ**

**Wang Shulan**

Graduate School of Commerce  
Kyushu Sangyo University

The conceptual framework of corporate accounting is clarified in the generalization of the accounting theory. The introduction of statement of cash flow accompanies enhancement of the purpose of financial statements. Cash flow information offers the base to evaluate the ability of the enterprise to obtain the future net cash flow and the business situation of the enterprise to the user such as investors. This paper aims to compare with the conceptual framework theory of The US,

IAS (International Accounting Standards) and Japan, before statement of cash flow is assumed to be triangles financial statements. Also I want to continuemy comparative study of the introduction process of statement of cash flow by Financial Accounting Standards Board, International Accounting Standards Committee, Accounting Standard Board in Japan, and their influences on the framework of the financial accounting.