

**METHODICAL PROBLEMS OF THE DRAFTING THE CASH FLOW
STATEMENT AND WAYS OF ITS DECISION**

The drafting of the cash flow statement is connected with transforming indexes of the report about financial results to the report about money streams on the types of activity, its necessity is predetermined that the report about financial results drafts on the principle of extra charge, and the cash flow statement — on the cash desk principle. So profits and charges are represented at its extra charge in the report about financial results, when possibly the earned money aren't got yet, and charges aren't prepaid yet. It is conditioned divergences between the expected income of the enterprise and balance of free money on its accounts. The cash flow statement must promote analyse of reasons of these divergences.

Accounting Standard (Statute) 4 is required the drafting this report only with line method, and International Accounting Standard 7 (IAS 7) is assumed the application of line and unlined methods. Besides, the order of reflection of economic operations in the current account isn't always met to requirements of drafting of the reporting, especially in the part of the accounting of incomes and charges on the types of activity. Consequently, financial results from the financial and investment activity aren't coordinated with the clean cash flow on these types of activity in the account and reporting.

Taking into account, that the considerable quantity of Ukrainian enterprises is forced to draft the financial reporting according to IFRS (International Financial Reporting Standards) and a new legislation, the methodical approaches, advantages and defects of both methods of the drafting of the cash flow statement are examined in the article. The form of the special elaborative table for the relief of drafting of the report, the increase of the level of its objectivity and deepening of analytical possibilities is proposed. The conclusion about the necessity of concordance of cash flow on the types of activity in the current account and reporting is made.