

(Shaqlawa),  
(Erbil), (Dohuk) (Sulaimany)

*The issues of the day of drafting of the financial reporting are in-process considered. Actuality of these problems is conditioned the necessity of receipt of effect from the use of foreign experience, expected level of which, in my opinion, so far not attained.*

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*The major provisions of the influence of the effective management of cash flows on the financial condition of the enterprise.*

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