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Paper Authors: **Eshonqulov Akmal Qudratovich**



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IMPROVING THE CASH FLOW STATEMENT AT ENTERPRISES

Eshonqulov Akmal Qudratovich

Assistant of the Department of Accounting and Audit Samarkand Institute of Economics and Service

b.inatov2002@gmail.com

ABSTRACT: The article focuses on the concept of cash flow, reflects such concepts as general rules, purpose, scope, cash flow, established by the national accounting standard. In addition, the article also provides information on the formation of cash flow, personal funds, borrowed funds, borrowed funds, operating funds. A number of principles for effective management and optimization of cash flows at enterprises are outlined.

Keywords: cash flow, asset, group of assets, cash flow, equivalent, reporting, financial condition, valuation, subject, equity, borrowed funds, borrowed funds, operating cash, profit, forecasting, market relations, authorized capital, owners, economic growth, business, property.

INTRODUCTION

A number of reforms are being carried out in our society to develop the economy. Many results have been achieved in this regard thanks to economic growth, support for business and entrepreneurship. In a market economy, it is important to use money wisely, especially to increase cash flow in enterprises.

In the action strategy for the five priority areas of development of our republic for 2017-2021, the goals of small business and private entrepreneurship were separately defined, in particular, to increase the production capacity and value of enterprises. A number of important tasks were identified and specific goals and objectives were set for the implementation of these activities. One of the important tasks is the development of the economic sphere in our country, an increase in the amount of funds at enterprises, as well as a cash flow forecast.

In the appendix to the decision of the State Committee of the Republic of Uzbekistan on State Property Management, Chapter 1, ie the General Provisions, specifically focuses on the concept of cash flow.¹ That is, cash flow is referred to as an asset, a group of assets, a cash flow generated by an enterprise over a period of time.

The cash flow statement in the national accounting standard of the Republic of Uzbekistan (NAS No. 9) separately notes the general rules, objectives, concept, scope, usefulness, information on cash flows and cash equivalents.² As a result, the cash flow statement allows its users to assess changes in the financial position of the entity.

¹ Ўзбекистон Республикаси давлат мулки кўмитасининг 2009 йил 6 октябрдаги 01/19-18/19 сон қарори

² Ўзбекистон Республикаси Адлия вазирлиги 1998 й. 4 ноябрь 519 сон.

Order of the Minister of Finance of the Republic of Uzbekistan "On approval of financial reporting forms and rules for filling them out"³ noted cash flow statement, private equity report, etc.

The economic essence, the main features of the cash flow at enterprises, the effective use of the company's funds are the main tasks of the formation of the cash flow of the enterprise. The cash flow statement is one of the key financial statements in the series of reports on gross income, financial position and changes in equity. Own funds, borrowed funds, borrowed funds, operating cash flows play a key role in the formation of cash flows of the enterprise.

With regard to these concepts, it is also permissible to think about changes in the composition of funds and their equivalents. In this regard, we would like to emphasize the following: monetary policy provides information on changes in the composition of funds and their equivalents during the reporting period, information on changes in the reporting period, classification of cash flows for the reporting period by operating, investing and financing activities.

It was noted above that the formation of the cash flow of the enterprise plays a key role. Let's give information about it. To own funds (authorized capital, additional capital, reserve capital, retained earnings, amortization fund), attracted funds (a fund formed by issuing securities, dividend reports, deferred income, reserves of expected costs), borrowed funds (bank loans, credit debts, factoring, leasing and other funds), operating funds (wage fund, dividend payment fund, budget payment fund and others).

The enterprise is the main source of financing the acquisition of property necessary to start its activities, as well as the conduct of production, and the funds of the property owners, which are accumulative in the form of the authorized capital of the enterprise, are other capitals formed in accordance with the established procedure at the enterprise.

The concept of cash flow in enterprises is expressed as a net cash result of the commercial activities of the enterprise, which can be divided into groups, in accordance with the direction of their movement, descriptions of income. In the direction of movement, cash flow is divided into cash inflow, cash outflow. By type of income, the cash flow is divided into:

- the same and constant cash flow, not related to receipts;
- cash flow from receipts that are the same but not constant;
- cash flow moving in the same volume and for a constant period.

In any financial transaction, the goal is to move money in two directions:

1. From now forward, into the future.
2. Towards the present from the future.

Effective management and optimization of cash flows at enterprises is carried out using such principles as the principle of information reliability, the principle of balance, the principle of ensuring efficiency, the principle of ensuring liquidity.

Cash flow management plays an important role in enterprise management policy. In particular, to develop a cash management policy for the effective use of cash at enterprises, to determine the minimum necessary need for cash, to determine the range of fluctuations in cash balances over a period of time, to adjust cash flows to minimize the need for cash, to ensure rapid cash flow, to ensure the profitability of temporarily available cash..

³ Ўзбекистон Республикаси Молия вазирининг 2002 йил 27 декабрдаги 140-сон буйруғи

It is in the management and more efficient use of cash flows, along with determining only the need for cash flow, ensuring the profitability of temporary free money supply, that cash flow management in enterprise management policy is important. In enterprise management policy, the processes mentioned above are formed through effective cash flow management. Cash flow management in enterprises is the further development of financial activities. Enterprise value management, research and development to attract investment Cash flow management in enterprises is the further development of financial activities. Representatives such as A.Marshall, J.Mill, D.Ricardo, A.Smith were engaged in enterprise value management, investment research and studies.

As a conclusion from the above, it is worth making the following suggestions:

- accounting for factors affecting the volume of cash flows and the nature of their formation over time;
- Establish effective cash flow management at enterprises;
- Develop clear mechanisms for the efficient use of cash flows in enterprises;
- Develop a clear action plan for cash flows and their formation;
- Establish an exchange of experience in accordance with international standards;
- Replenishment of working capital of the enterprise by obtaining interest-bearing and interest-free loans;
- Replenishment of working capital of the enterprise by increasing the authorized capital;
- Conclude a number of contracts for commercial purposes;
- Receipt of funds from the sale of goods and services;

- Payment or refund of income tax funds not directly related to financial or investment activities

These analyzes and studies show that the effective management of cash flows in enterprises, the replenishment of working capital through interest-bearing and interest-free loans, the replenishment of working capital by increasing the authorized capital, the conclusion of a number of contracts for commercial purposes, the creation of activities that are not clearly related to financial or investment activities it is possible to further improve the process of cash flow in enterprises through the payment of cash tax or their return.

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