

CONTENT, TASKS AND SOURCES OF ANALYSIS OF CASH FLOW ANALYSIS

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Abstract: The Republic of Uzbekistan is implementing economic reforms step by step in order to create a socially oriented market economy. In the field of market relations, it is necessary for any economic entity to ensure proper management of all resources at its disposal - financial, material, labor and monetary resources, as well as the efficiency of their use. Since many enterprises and organizations have lost their economic independence and the right to conclude transactions in the domestic and foreign markets, they have been gradually preparing for the new conditions of economic management.

Keywords: financial information, financial situation, financial resources.

In the field of market economy, it is not enough for management subjects to have information. It is necessary to work with this information, draw correct conclusions and use it for the purpose of increasing production efficiency.

One of the most important aspects of working with financial information is its analysis. In the analysis, a number of indicators are used, which are the basis for studying economic activity and drawing conclusions.

Every employee involved in the analysis of the financial situation of the enterprise should be able to freely read the forms of financial reports, including the form "Report on cash flow", understand its contents, as well as know how to draw conclusions and make recommendations.

Using financial report items, it is possible to get a large amount of information about the enterprise, to analyze its financial condition, service and market activity.

All changes in the company's financial resources are reflected in the cash flow statement:

- movement of money received in economic activity;
- interest and dividends received and paid;
- taxes paid;
- investments received and burned;
- shares and bonds, as well as receipts and payments on lease obligations.

All the changes in the funds that occurred in the course of daily economic activities are reflected in such a way that it allows to determine the mutual wealth between the cash balance and those that are equivalent to them, that is, short-term highly liquid investments, freely exchangeable funds.

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"Information on the movement of foreign currency funds" is attached to the form No. 4, which contains information on the beginning and end of the period, income and expenditure of foreign currency funds.

The financial condition of the enterprise is largely dependent on the real cash flow. Inflow of funds and their expenditure is called cash flow.

The effectiveness of the enterprise's work, a stable financial situation can be achieved as a result of the timely and adequate amount of funds coming and going to the enterprise's accounts and accounts.

To analyze the flow of funds, the financial report of form 4 "Report on funds", as well as the statistical report of form 1 "On the main indicators of the financial activity of the enterprise (organization)" serve as the main source of information.

A cash flow statement is a financial reporting document that shows cash receipts, expenditures, and cash flows at the beginning and end of the year, as well as funds directed to investment and financial activities.

Funds in sum and foreign currency are included in the cash flow. Therefore, Form 4 "Report on cash" is a special "Information on the movement of currency funds" in the financial report, which shows their balance at the beginning and end of the period, as well as the amount of their receipts and expenditures.

The main terms used in the study of cash flow are as follows:

Cash flows - inflow (arrival) and outflow (expenditure) of money and funds, as well as sums and cash equivalents.

Cash equivalents are short-term, liquid investments that are freely convertible to cash and have little exposure to the risk of changes in value.

Funds are cash on hand and deposits on demand, as well as funds in settlement, currency and other bank account numbers.

Operating activities are the main and other income-generating activities of the enterprise, excluding investment and financial activities.

Investment activity - purchase and sale of long-term assets and other investments not included in cash equivalents.

Financial activity is the activity of an economic entity, which results in a change in the size and composition of its own investment and borrowed funds.

The flow of funds is described by the following key indicators:

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1. Amount of cash receipts and expenditures.
2. Structure of incoming and outgoing funds.
3. Balance of incoming and outgoing funds.
4. The coefficient of the ratio of incoming and outgoing funds (cash flow coefficient).

The amount of money received and spent is grouped into five groups according to the financial report form 4 "Cash Flow Statement".

We manage all types of inflows and outflows of funds.

Inflow of funds (income).

Money received from customers (revenue) shows the amount of funds received during the reporting period for the products, works and services provided, which were transferred to the enterprise's bank accounts or in the form of promissory notes. This amount can be obtained from the financial report of Form 4 "Report on funds" (hereafter 4-Sh) and from the statistical report of Form 1, line 048.

Shows the amount of cash received from other cash receipts and royalties, various awards, commissions and their equivalents.

In the conditions of the market economy, the report on cash flows is necessary for the management of joint-stock companies and external investors, creditors, and enterprise managers. For management, this report is considered a source for determining the company's liquidity, the amount of dividends, and placing additional investments in other areas.

The cash flow statement is a necessary resource for planning projects that will bring high profits to the enterprise when necessary.

For the management of the enterprise, this report is necessary to solve such issues as the adequacy or insufficiency of the available funds to pay off the short-term creditor debts of the enterprise, increase or decrease the amount of dividends paid to shareholders, as well as the policy on investment and financial issues of the enterprise.

Based on sources of cash flows, investors study the company's performance and evaluate its performance. In particular, the management of the enterprise will determine the possibilities of managing the movement of funds, canceling the creditor debts from the enterprise account, paying dividends to the shareholders, collecting sufficient funds for the purposes of additional financing. With this report form, the wealth and differences between net profit and cash flow can be identified. The report on cash flows reflects the results of investment and financial activities of the enterprise.

When analyzing the cash flow of the enterprise, it performs the tasks of economic analysis:

- During the analysis, the current investment and financial activities of the enterprise consist of determining the net income and expenditure of funds;
- In-depth study of the sources of funds in terms of income and the structure of their movements in terms of expenditure;
- Determination of the optimal option of the amount of funds and estimates.

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The movement of funds in enterprises takes place according to several processes. Cash flow in enterprises mainly occurs according to five processes. These include:

- __ Net inflow (+), outflow (-) of funds in economic activity;
- __ Investment profit and income or loss in financial services;
- __ Paid taxes;
- __ Inflow or outflow of net cash flows from investment activities;
- __ Net income or loss from financing activities.

Below, we will analyze the movement of money according to the above processes on the example of a specific enterprise.

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