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## **CASH FLOWS IN ENTERPRISE MANAGEMENT SYSTEM: THEORETICAL AND PRACTICAL ASPECT**

### *Summary*

The article reveals the meaning of the concept "cash flow" with the use of scientific papers and legal documentation. The author critically analyzed the definition of this term by well-known scientists. At the entrance of the study, four areas of interpretation have been identified. The author focuses on the identified inaccuracies and omissions in the approaches of individual scientists to the disclosure of the meaning of the concept of "cash flow". The absence of a legally established definition is noted and compared with international normative documents. Disputable moments in domestic legal documentation have been identified.

The article reveals the classic version of the classification of cash flow. Taking into account the modern realities of economic life, the author supplemented and adapted it with separate grouping features. This should provide a better understanding of cash flows and help to generate relevant information for management. The author outlines the main tasks of the cash flow management system of the enterprise under the terms of financial instability and crisis. To achieve these goals, the main stages of cash management and their movement were formed. The author described each stage through a set of tools and procedures.

In the article, the author systematizes the ways of further optimization of cash flows at domestic enterprises. Emphasis is placed on problem areas in the management of cash and liquidity of the enterprise. As proposals, the author proposed to introduce a payment calendar in the practice of domestic enterprises. This will balance the negative and positive cash flows. Active use of operational and forecast analysis will allow you to respond quickly to changes in the amount of cash and their movement; will ensure the financial balance of the enterprise. The article focuses on areas of further research on this issue.

**Keywords:** cash flow, cash, cash flow management, liquidity, solvency, payment calendar, cash settlements, financial resources.

Number of sources 16, number of tables 1, number of figures 3.

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