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Анюшенкова Ольга Николаевна,
старший преподаватель,
Саморукова Наталья Николаевна,
студентка,
ФГОБУ ВО «Финансовый университет при Правительстве Российской Федерации»,
г. Москва, Россия

ОТЧЕТНОСТЬ ПРЕДПРИЯТИЯ О ДВИЖЕНИИ ДЕНЕЖНЫХ СРЕДСТВ

Данная статья посвящена одному из ключевых видов отчетности предприятия – отчету о движении денежных средств. Авторы подчеркивают актуальность рассматриваемой темы, т.к. данный вид отчета дает возможность оценить будущие поступления денежных средств, проанализировать способность фирмы погасить свою краткосрочную задолженность и выплатить дивиденды, оценить необходимость привлечения дополнительных финансовых ресурсов.

Ключевые слова: предприятие, ресурсы, активы, отчетность, деятельность, инвестиции, финансы

Olga N. Anyushenkova,
Senior lecturer,
Natalya N. Samorukova,
Student,
Financial university under the Government of the Russian Federation,
Moscow, Russia

THE CASH FLOW STATEMENT OF A BUSINESS ENTITY

This article focuses on one of the key types of enterprise reporting, the cash flow statement. The authors emphasize the relevance of this topic, because this report provides an opportunity to assess future cash inflows, to analyze the firm's ability to pay off its short-term debts and pay dividends and to assess the need of attracting additional financial resources.

Keywords: enterprise, resources, assets, reporting, activity, investments, finance

The concept of «accounting reports» is a system of indicators reflecting the results of the organization's economic activities during the reporting period.

«Accounting information is the most important link for making management decisions both within the organization and outside it» [3, p. 232].

Accounting reports contain information on the assets, liabilities and financial performance of the business entity. Formation of financial statements is one of the main tasks of accounting, and the report on cash flow is one of the components of financial statements [1].

The composition of the annual financial statements: balance sheet, report on financial results and applications (report on capital changes, cash flow statement, report on the intended use of funds).

The cash flow statement is an internal document that reflects the company's ability to earn (generate) money and its equivalent, and allows an assessment of the organization's need for financial flows.

The cash flow statement is an addition to the company's balance sheet, recording losses and profits. The cash flow statement explains the changes that have occurred with one of the main elements of the activity - cash. In this case, the analysis is performed for a certain time period.

The cash flow statement consists of several subsections:

Operating activities. It reveals the essence of cash flows, which are the main profit of the enterprise.

Investment activity – a group of expenditures on the resources of the organization, necessary for the generation of future profits.

Financial activities – a group of financial flows associated with the creation of capital of the enterprise.

A report on operating activities is often made up of one of two options:

- direct method in which the main types of gross payments and receipts are investigated;
- an indirect method, while expenses (loss) or income of an enterprise are adjusted on the basis of the results of non-financial transactions, as well as adjustments (changes) in the company's liabilities and assets.

When compiling the cash flow statement, the focus is on three components:

1. Operating activities. The total cash flow is one of the main parameters of a sufficient amount of cash an enterprise has from its operating. This section examines whether the company has enough funds needed to solve operational problems, pay dividends, pay off loans, and so on.

This type of cash flow statement is directly related to the main work of the company, and the flows themselves are the result of transactions included in the definition of loss or profitability. The main examples of capital flow from the operating sector include revenue from making payments to a supplier for services provided (goods) and from providing services (goods), payments to suppliers and employees, receipts and payments from insurance companies, returns or payments of income tax, financial receipts under the concluded contracts and so on.

2. Investment activity. This section allows you to assess the real costs of purchasing the resources needed to generate future flows and incomes of the entrepreneur. These include payments and receipts of funds related to debt (equity) instruments, loans and advance payments to other companies, expenses related to the purchase of fixed assets, financial receipts (payments) on forward contracts, futures, swap contracts, options, and so on.

3. Financial activities. It provides data on the movement of capital, which is associated with the work of the enterprise in the financial sector. Such data is most useful for investors. The main examples of financial activity include capital receipts from issuing securities (for example, stocks and other equity assets, debt securities - promissory notes, mortgages and bonds, borrowing), the cost of purchasing their shares, payments aimed at covering their own debt, dividend payments and so on.

In conclusion, it can be said that «a business enterprise is an integral part of a market economy» [2, p. 170] and up-to-date information on the cash flow of a company allows assessing the performance of an enterprise in applying finance and its equivalents. Moreover, the cash flow statement provides an opportunity to assess financial flexibility – the ability of an enterprise to generate the necessary amount of

funds in order to react quickly in the future to force majeure and to cope with existing obligations in a timely manner.

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