

# IMPROVING THE EFFICIENCY OF COMMERCIAL ENTERPRISES' CASH FLOWS FORECAST CONTROL

**Holovko T.V.**

Postgraduate Student at Department of Economics  
and Finances of Enterprise,  
Kyiv National University of Trade and Economics

As at present, the market conditions are characterized by instability and volatility, control plays an important role in the measures, which may be performed in order to ensure the stable functioning and development of the enterprise.

It should be noted that control is highly connected with the forecast because without control the planning process would not make sense since it would not be possible to evaluate the results of the plans and compare the expected financial results of the enterprise with the actual ones.

Control is an important prerequisite for the cash flows forecast process, effective implementation of control contributes to more effective future forecast, identifies potential opportunities, strengths and weaknesses of the enterprise development.

Thus, at present among the scholars, there is no wide consideration of the cash flows forecast control issue. The most com-

mon methods, which are described, include comparison, control observation, ABC analysis, and XYZ analysis.

We suggest the system of control cash flows indicators formed according to the main forms of control implementation: strategic, current, and operational.

We formed the generalized system of basic methods of cash flows forecast control for commercial enterprises. This system includes both existing methods of cash flows forecast control and new additional methods, which are not considered by scholars concerning cash flows. These methods include QRS analysis, XML analysis, FSN analysis, SOS analysis. They are adopted according to the needs of cash flow forecast.

Implementation of control of cash flows forecast using such methods will allow increasing the efficiency of corporate cash flow management and cash flow forecast.