

ANALYSIS OF CASH AND EQUIPMENT OF MACHINE-BUILDING ENTERPRISES AND EVALUATION OF THE EFFECTIVENESS OF THEIR USE

Glukhova V.I.

Candidate of Economic Sciences, Associate Professor,
Kremenchuk National University
named after Mikhail Ostrogradsky

Tsokalo O.A.

Magistrate,
Kremenchuk National University
named after Mikhail Ostrogradsky

Cash – is a concept of accounting that reflects the most liquid assets of an enterprise and includes cash at the cash desk, cash on accounts in banks, electronic money emitted in an openly circulating system, demand deposits and money on the move.

Cash flow – a set of distributed in time revenues and payments of funds generated by the economic activities of the enterprise.

Machine building is the main sector of the industry, which has a significant innovative and scientific and technical potential. Due to this importance, enterprises of the machine-building industry require special attention in the following questions:

- analysis of cash and its impact on the financial state of the enterprise;
- the efficiency of the use of funds;
- money management organizations;
- valuation of cash flows.

The purpose of the article is to analyze the cash of machine-building enterprises,

identify problems and the main directions of increasing the efficiency of their formation and use, for example, one of the leading enterprises of mechanical engineering – PJSC “Kredmash”. The formation and use of money in terms of types of activity is explored. The basic indicators of the financial condition of the enterprise, influenced by the flow of cash flows, are analyzed. The main factors influencing their dynamics are determined and ways of improvement are outlined.

To effectively manage cash flows, balance their formation, reduce the company's dependence on external sources, in order to increase solvency, profitability and efficiency at PJSC “Kredmash”, it is expedient to implement a set of measures to support the situation, choose effective sources of borrowing, develop a plan and model of the movement. cash in the future by type of activity.