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**THEORETICAL FOUNDATIONS OF CASH FLOW MANAGEMENT
AND METHODOLOGY FOR THEIR ASSESSMENT IN AN ORGANIZATION**

The article discusses the theoretical foundations of cash flow management. The definition of «organizational cash flows» has been studied and its essence has been clarified. The cash flow system by type of activity in the organization is presented. The importance of optimizing an enterprise's cash flows as a basic component of an organization's financial management is shown. The theoretical principles of cash flow management are supplemented with practical recommendations for improving the financial management system at enterprises of various types of activities. Particular attention was paid to cash flows from the

operating and investment activities of the organization. The tools for managing cash flows in an organization using digital technologies are considered. A cash flow management mechanism has been developed. A methodology for assessing cash flow management is proposed, including various types of cash flow analysis. on the basis of which recommendations can be developed to improve the financial management of the organization.

Keywords: cash flows, financial management, methodology for assessing the organization's cash flows, financial mechanism, types of activities.

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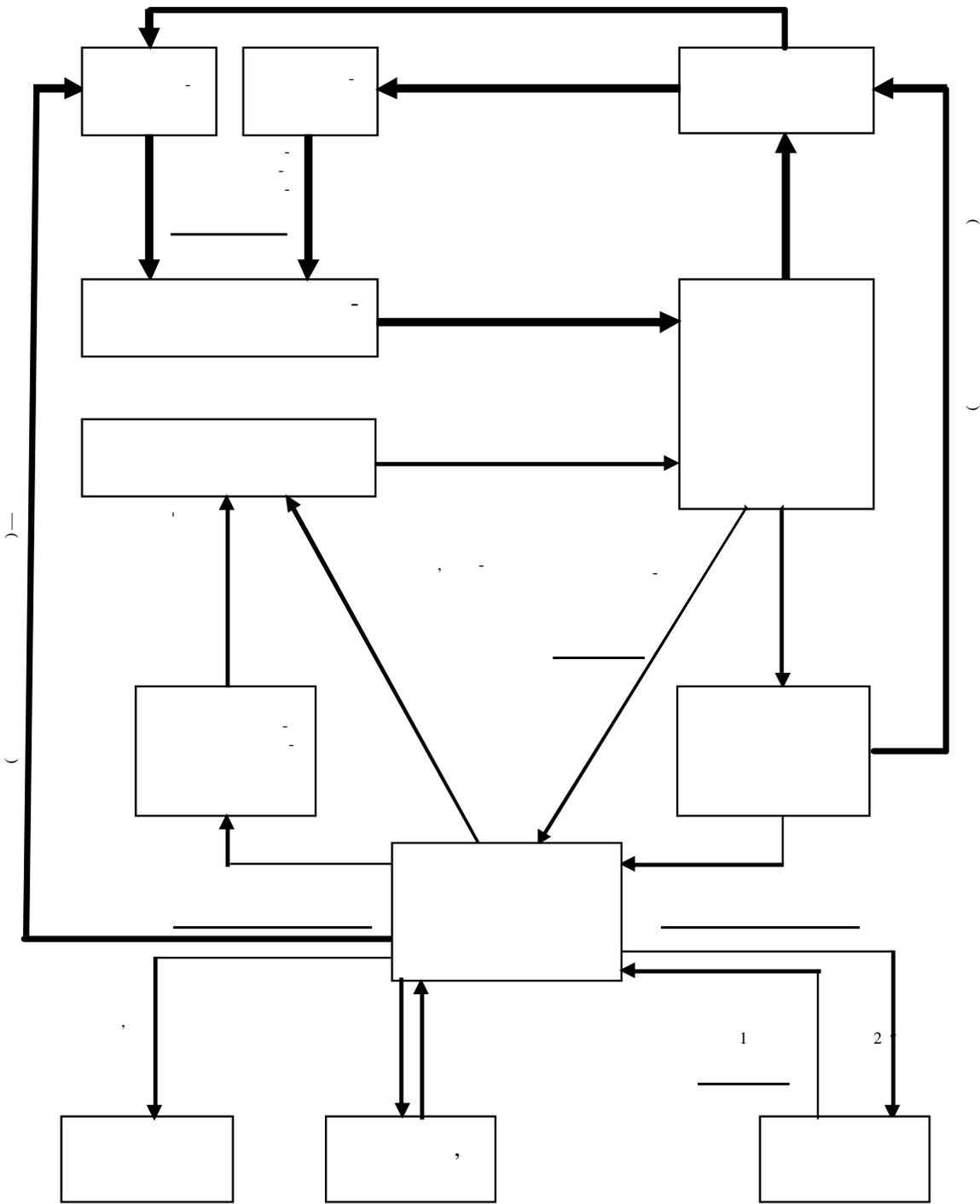
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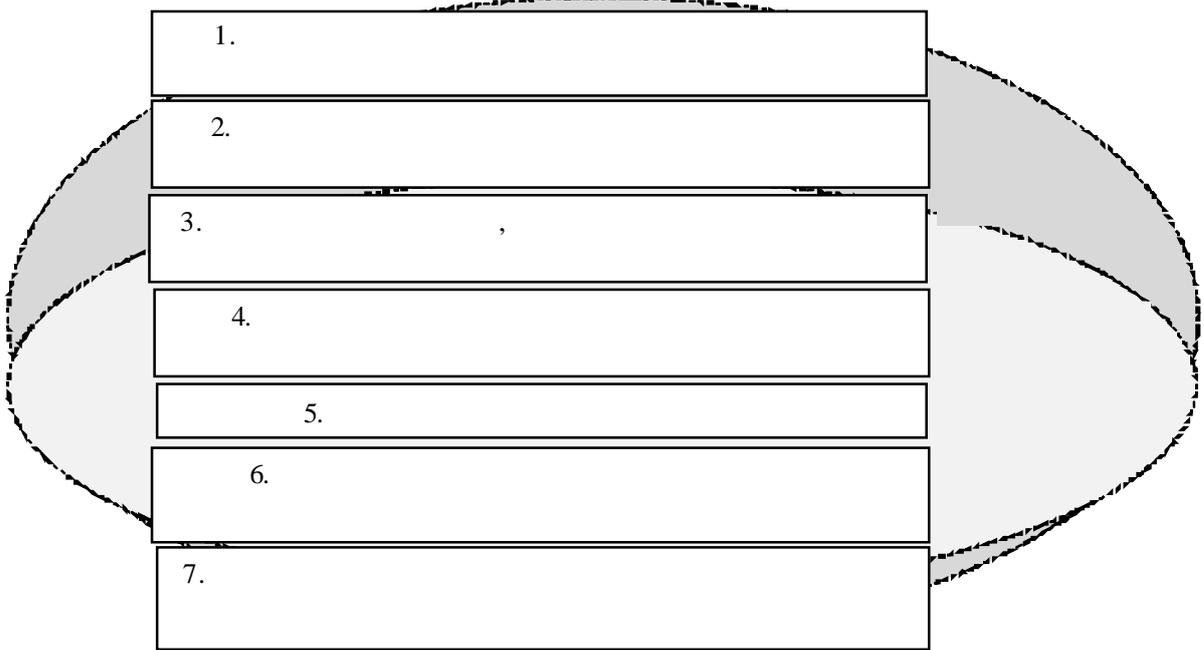
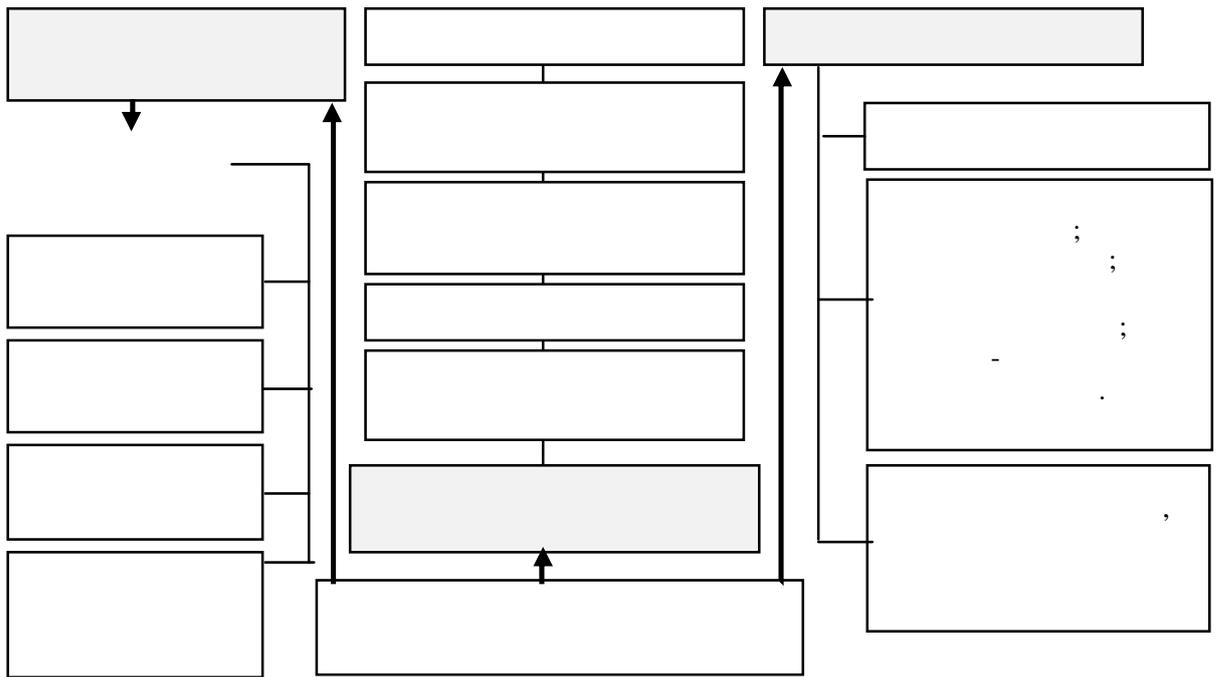
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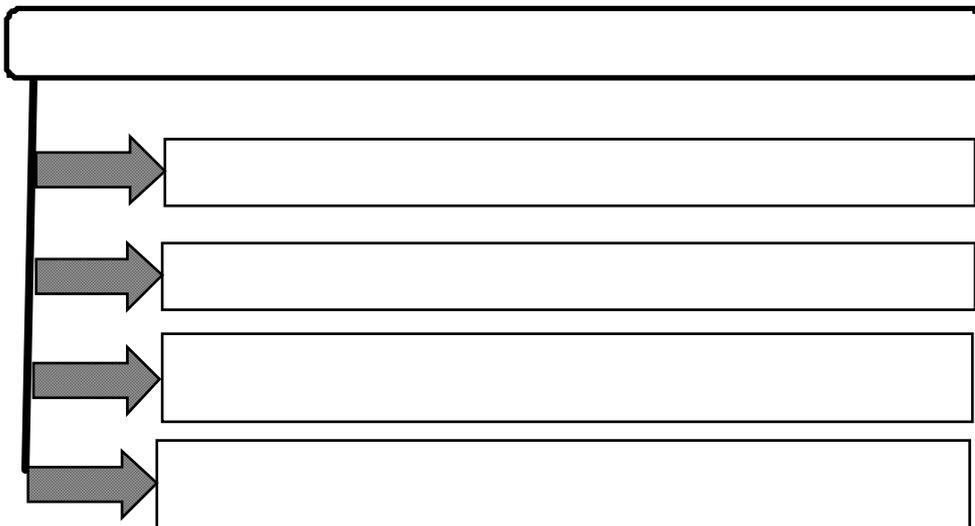
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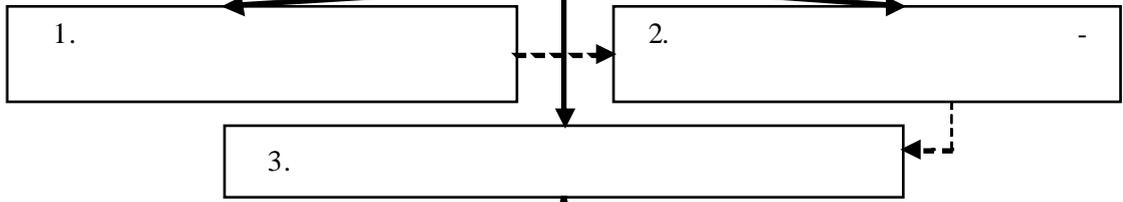
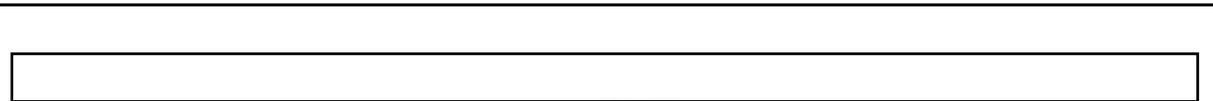
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