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WAYS OF INCREASING INFORMATIONAL CONTENT OF CASH FLOW REPORTING OF UKRAINIAN ENTERPRISES

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Purpose. This article studies the existing forms and types of cash flow reporting and searches for ways of accounting-analytical support of the management process improvement. It is aimed at increasing the information content of cash flow reporting, proving the necessity to develop informative cash flow reports with respect to the needs of all the stakeholders. **Methodology.** The author researched the special aspects of the existing information found in financial, strategic, management and other report types on cash flows and described the content of each of them. **Practical value.** The article suggests ways of improving the enterprise's cash flow reporting in order to increase informational content of indices represented herein. It is emphasised that further research of this problem is required in the future. References 22, table 1, figure 1.

Key words: financial, integrated, management, strategic reporting, cash flow.

НАПРЯМИ ПІДВИЩЕННЯ ІНФОРМАТИВНОСТІ ЗВІТНОСТІ ПРО ГРОШОВІ ПОТОКИ ПІДПРИЄМСТВ УКРАЇНИ

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Стаття присвячена дослідженню існуючих форм та видів звітності про грошові потоки та пошук шляхів удосконалення обліково-аналітичного забезпечення управлінського процесу. Метою статті є підвищення інформативності звітності про грошові потоки, обґрунтування необхідності розробки найбільш інформативної звітності про грошові ресурси з урахуванням потреб усіх зацікавлених користувачів. Досліджено особливості наявної інформації у фінансовій, стратегічній, управлінській та інших видах звітності про грошові потоки та охарактеризовано змістовність кожної з них. Запропоновано напрями удосконалення звітності про грошові потоки підприємства задля підвищення інформативності представлених в ній показників. Підкреслено перспективи подальших досліджень представленої проблеми у майбутньому.

Ключові слова: фінансова, інтегрована, управлінська, стратегічна, звітність, грошовий потік

PROBLEM STATEMENT. Economic processes within society constantly become more complicated, leading to improved requirements to present the information. There is a constant need for enterprises to strengthen their control of their cash flows, efficient use is possible if the qualitative information is received. Until quite recently, financial reporting of enterprises has been the main source of the information for the users' needs. However, the issues of improving and transforming reporting into a form capable of representing the wide range of information of the financial state of a company and the strategic prospects of its development become reality. The author believes that the reporting of cash flows of the company should receive special attention in the conditions of deficiency of financial resources.

Recent researches on the methodical aspects of compiling and presenting financial reporting of the enterprises are examined in scientific works. And emphasis should be made on the articles by S. F. Holov, P. Y. Khomyan, M. T. Bilukha, F. F. Butynets, V. I. Yefimenko, H. H. Kireitsev, Y. D. Krupka, M. V. Kuzhelnyy, A. M. Kuzminskyi, M. R. Luchko, N. M. Maliuha, V. F. Paliy, O. A. Petryk, V. H. Shvets and other.

Reporting is a part of accounting-analytical support of management, so the future of the enterprise depends on the information presented herein. This fact proves the importance of the chosen research aim consisting in improving and increasing informational contents of

reporting in the part of indices on the enterprise cash flows.

The set aim can be reached when the following tasks are completed:

- conducting critical analysis of the existing forms of financial reporting on the enterprise cash flows;
- proving the necessity of developing the most informational reporting on financial resources;
- suggesting the ways of improving reporting on cash flows to increase informational content of indices represented herein.

EXPERIMENTAL PART AND RESULTS OBTAINED. Financial reporting on the cash flow state and accounting registers where you can see the balance and directions of income and the use of financial resources is the main source of information on the state of cash flows on modern Ukrainian enterprises. But such information is insufficient for effective functioning of business, especially a large one. The users' needs in true, substantial and impartial information are constantly growing that requires widening of the range of informational sources aimed at reaching strategic goals of different users. Informational reporting on cash flows is understood as saturation, meaningfulness of the represented data directed toward a certain number of stakeholders.

Reporting on the cash flow movement providing information on the dynamics of incoming and outgoing cash flows is obviously the main form of reporting. Depending on the users' needs it can be compiled with direct method that increases the opportunity to control

the use of the enterprise financial resources. Contrary, the reporting compiled with indirect methods increases analytical opportunities of data for accepting management decisions. The legislation of Ukraine suggests compiling Reporting on the cash flow movement with any of the two methods chosen by enterprises and companies depending on the aim they want to reach. Informational support of accepting management decisions by different stakeholders is the main function of any reporting, however, it also has other function (Table 1).

Having analysed the recent researches, the author can state that direct method is the most widely applied,

since it has less disadvantages than the indirect one. Such suggestion is made by most of domestic and foreign scientists.

However, in current conditions of uncertainty, high competitiveness, dynamic development of economic processes, the data of financial reporting is insufficient for receiving full picture of availability and movement of the enterprise cash flows. In this connection all existing forms of reporting should be researched and the most informational one among them should be suggested and proved.

Table 1 – Description of the types of reporting on the enterprise cash flows and its functions

№	Reporting type	Description	Users	Functions
1	Financial	It is a structural presentation of the financial state and operations conducted by companies. Such reporting aims at ensuring external and internal users with financial information on cash flows.	top-management, investors and creditors, financial analysts and other stakeholders	control
2	Management (inside the firm)	It is a mechanism of processing data of the management accounting (on the data of bookkeeping), their generalization and presentation in the forms of reports on cash flows of department and the market participant in the whole over the reporting period. Such system of management reporting gives the users opportunity to form reports on cash flows in the needed analytical profiles independently and conduct all-round analysis.	enterprise managers of different levels	control, analytical
3	Consolidated	It reflects state and movement of the flows of several corporate entities connected with each other with proprietary right.	top-managers of the groups, investors and other stakeholders	generalizing
4	Actuarial	It is a transformed reporting for the aims of actuarial accounting directed toward the ratio of operational and financial reporting. It is presented in the form of actuarial balance of the cash flow movements.	investors, creditors	forecasting
5	Strategic	It is understood as specially formed accounting reporting based on application of various accounting tools allowing to form indices that are the informational basis for accepting decisions concerning the choice of available strategic alternatives, further realization and control of the enterprise chosen strategy.	top-management, majority shareholders	forecasting
6	Integrated (of sustainable development)	It is the the result of widening corporate financial reporting by non-financial indices that is the system of information on socially important aspects. It gives an opportunity to determine risks able to influence the enterprise cash flows.	all stakeholders	forecasting

The purpose of each form of reporting provides stakeholders with the accurate information, i.e. the appropriate reporting is used taking into account the needs:

– financial reporting forms data on cash flow balance, income and expenses having retrospective character, compiled on the basis of financial accounting

of monetary accounts testifying the state and directions of using financial resources;

– management reporting provides operational information on the cash flow movement in various analytical profiles, the data are received in the system of accounting and the factors of external environment influence are determined;

- consolidated reporting generalizes information on cash flows and reflects the state of financial resources in the whole and in separate structural units;
- actuarial reporting allows to evaluate and forecast future cash flows and economic value being developed;
- strategic reporting ensures the process of developing and realizing the enterprise strategy, meets the users' needs in the part of the cash flow strategic management;
- integrated reporting combines financial and non-financial indices characterising internal and external environment and taking into consideration external factors able to influence financial resources of the company.

It is obvious that each of the existing forms of modern reporting meets the needs of certain users. The absence of highly-informed source about cash flows complicates the process of accepting management decisions.

In recent researches there is often found a notion "non-financial reporting" / "social reporting" / "reporting on sustainable development" which is documentary registered totality of data of the commercial entity reflecting the environment of the company existence, principles and methods of cooperation with groups of influence, results of the company activities in economic, social and ecological areas of the society's life [3].

Many domestic and foreign scientists have researched integrated reporting, its methodical support and other issues concerning preparation and presentation of non-financial reporting in Ukraine including A.O. Kasych [6], I. V. Hranovska [5], P. Y. Atamas [1], A. M. Hordiienko [4], R.O. Kostyrko [7], M. V. Koriahin [8], I. O. Makarenko [13].

The main problem in compiling non-financial reporting is choosing the approach based on the reasonable principles of reviling information, meaningful set of indices. The information must be of such volume that the information being dangerous from the side of competitive enterprises would not be given with demonstration of the enterprise strategy. So there appear a lot of issues concerning information that should be given in the integrated reporting to enhance its importance for users.

The processes taking place in the society and influencing business condition the need in transformation of reporting that will combine financial and non-financial reporting into a single model and structurize strategic tasks of the company, orient oneself on increasing the quality of cooperation with the stakeholders [1]. Receiving such information is possible on the basis of integration of accounting reporting on cash flows and reporting on social responsibility with taking into consideration social, economic and ecological development of the society (Fig. 1).

<i>Financial reporting</i>	<i>Management reporting</i>	<i>Non-financial reporting</i>
Reporting on cash flow movement Notes to financial reporting Consolidated reporting on cash flow movement	Reporting (cash flow balance)	Reporting on social responsibility and influence on the environment (reporting on sustainable development, reporting on progress, etc.)
<i>Strategic reporting</i>		
Accounting-analytical information on cash flows		
<i>Integrated reporting on cash flows</i>		

Figure 1 – System of reporting on the enterprise cash flows

Necessity of increasing informational content of reporting on cash flows due to reporting informational support of management with financial resources of the enterprise. Financial reporting (Reporting on cash flow movement, Notes on financial reporting, Consolidated reporting on cash flow movement) generalizes data on retrospective state of the cash flows, so management information (Reporting (cash flow balance)) including indices received from accounting reporting and complemented with analytical data is used to compile strategic reporting.

Strategic reporting on cash flows should include chapters containing cash flows in the operational, financial and investment activity and, as elements, take into consideration:

- factual indices of strategic reporting on cash flows in the corresponding types of activity;
- indices of strategic reporting in the corresponding types of activity provided that the she recommended strategy is applied;

- comparative analysis of the mentioned above indices before and after the chosen strategy is applied;
- distinguishing possible reasons of deviations of the negative character (if there are any of them);
- suggestions on developing ways of overcoming negative aspects of the chosen strategy in the aspect of cash flows.

Thus, strategic reporting on cash flows is an integral accounting-analytical system favouring realization of the developed strategy within the frameworks of management process of the enterprise cash flows.

Traditional reporting on cash flows should be complemented with non-financial indices to widen its informational opportunities. In the result of combining financial and non-financial indices in the integrated reporting the users will receive information meeting their needs with accepting proved and efficient management decisions. Availability of non-financial indices in the reporting complement it and allow to receive objective notion of the enterprise, its strategic

development, influence of the external factors on the cash flows in future.

Integrated reporting reflects connections between external and internal factors and cash flows as well as gives opportunity to take into account the influence of social-economic factors on the state of financial resources in future.

Creating information in the integrated reporting on cash flows is based on the vision and wish of the company to present those messages concerning business that would be interesting for users.

Compiling integrated reporting and its presentation give enterprises a range of advantages in the context of strategic management of the cash flows. Information used by investors gives a chance to evaluate ability of the enterprise to generate cash flows in future, characterizes connections between strategy, corporate management, financial results of the company and economic environment, accept investment decisions. Besides, enterprises presenting such reporting receive trust of creditors, investors, employees. Efficient resource allocation and risk decrease are conducted.

Expediency of compiling and presenting integrated reporting in actual only for corporate management of large and middle companies. It is connected to additional attraction of financial and labour resources that is not always needed on the common small enterprise.

To ensure transparency of non-financial reporting compiled in free form the author can suggest the following actions [6]:

- conducting survey of stakeholders toward whom this reporting is directed to study their remarks;
- developing the plan of social measures taking into consideration the stakeholders' inquiries;
- informing the stakeholders operatively about the process of fulfilling their inquiries and determining violations.

The model of integrated reporting is based on the following principles [17]:

1) strategic orientation – integral reporting should reveal strategic intentions of the market participant;

2) information explanation – integral reporting should reflect relations and interconnections between the components being of significant importance for the enterprise ability to create value as time passes;

3) orientation on future – integrated reporting present expectations of the management of the future and other data allowing the users of reporting to understand and evaluate prospects of organization and uncertainty it comes across;

4) reaction and attraction of stakeholders – integrated reporting should present review of the enterprise relations with key stakeholders as well as the extent to which the enterprise understands, take them into consideration and react on the legal needs, interests and expectations;

5) conciseness, reliability and meaningfulness – integrated reporting should provide true information in the full volume that can influence the evaluation of the enterprise ability to create value in the short-, middle- and long-term prospect.

When compiling the integrated reporting one should be guided with the given principles, although the enterprise can chose the structure and content of reporting independently.

Integrated reporting can include the following structural elements [15]:

- review of organisation and external environment;
- management;
- opportunities and risks;
- strategy and resource allocation;
- business model;
- activity;
- prospects and future.

Within the frameworks of integrated reporting there should be taking into account the dependence of the enterprise and its influence on six capitals of the enterprise:

1) financial capital – available assets received from economic activity due to attracted assets or investments;

2) production capital – assets of the enterprise and objects of infrastructure created for ensuring activity;

3) human capital – skills, experience, qualification level, ability to understand and realize strategy of the enterprise;

4) intellectual property – objects of intellectual property (brands, patents, know-how, business reputation);

5) natural (ecological) capital – capital created by nature, i.e. ecosystem;

6) social capital – interconnection between the stakeholders aimed at improving social welfare, existing common values of the community.

This is a key conception for presenting long-term success of the business model.

Integrated reporting is based on the understanding that future cash flows depend on the bigger range of capitals, interaction, influence and their results than those directly connected to financial gains or increase of financial capital.

The preparation process and integration of financial reporting while compiling integrated reporting in the aspect of cash flows can be conditionally divided into two stages:

stage 1 – developing methodical support for compiling reporting;

stage 2 – collecting and generalizing financial and non-financial information in the integrated reporting.

Development of methodical support envisages improving the enterprise accounting policy or developing the new one, determining key aspects presented in reporting, nomination of people responsible for compiling integrated reporting, proving content filling of reporting with substantial and truthful information.

The consequence of the process of collecting information is chosen and the people responsible for it are assigned, limits of the integrated reporting are determined, the presentation periodicity is established, the necessary information and spreading the prepared integrated reporting are analysed, etc.

While developing constituents of the integrated reporting one should activate the analytical aspect ensuring evaluation of the cash flow state, financial

state of the market participant and the environment it functions herein.

Appearance of the concept of integrated reporting causes searching for approaches to improvement, transformation of the national system of accounting and financial reporting.

If the accounting-analytical system of the enterprise is oriented on compiling a united integrated reporting, most of the differences characterizing peculiarities of financial and management accounting become meaningless at all. Although a part of the management accounting data will continue having the character of commercial secret of the enterprise. But the fact of management data being present in the external reporting and revealing of its activity strategy proves that the boundaries between different accounting subsystems disappear [11].

Taking into consideration everything stated above there appears the need in developing the system of cash flow management while forming the integrated reporting consisting in:

- determining issues that should be covered by the reporting;
- developing methodical approaches to determining strategy;
- distinguishing factors influencing future cash flows of the enterprise.

CONCLUSIONS. It is worth stating that the data found in financial reporting are typically insufficient for making managerial decisions aimed at efficient development of any enterprise. So, it is important to constantly increase the informational content of the reporting by an enterprise reporting by the implementation of new forms which widen the scope of existing ones. Implementation of the integrated reporting will take into account the influence of both internal and external factors (economic, social, ecological) whilst managing the cash flow of an enterprise.

Further research will be directed toward developing methodological approaches to compiling integrated reports on cash flows of the enterprises and companies.

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НАПРАВЛЕНИЯ ПОВЫШЕНИЯ ИНФОРМАТИВНОСТИ ОТЧЕТНОСТИ О ДЕНЕЖНЫХ ПОТОКАХ ПРЕДПРИЯТИЙ УКРАИНЫ

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Статья посвящена исследованию существующих форм и видов отчетности о денежных потоках и поиск путей совершенствования учетно-аналитического обеспечения управленческого процесса. Целью статьи является повышение информативности отчетности о денежных потоках, обоснование необходимости разработки наиболее информативной отчетности о денежных ресурсах с учетом потребностей всех заинтересованных пользователей. Исследованы особенности подаваемой информации в финансовой, стратегической, управленческой и других видах отчетности о денежных потоках, охарактеризована содержательность каждой из них. Предложены направления совершенствования отчетности о денежных потоках предприятия для повышения информативности представленных в ней показателей. Подчеркнуты перспективы дальнейших исследований представленной проблемы в будущем.

Ключевые слова: финансовая, интегрированная, управленческая, стратегическая, отчетность, денежный поток.

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