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**ROLE OF FINANCIAL MANAGEMENT IN ENTERPRISE
MANAGEMENT**

Abstract. This article discusses the process of managing the financial activities of an enterprise, which is based on a specific mechanism and represents a combination of the main elements of influence on the process of developing and implementing management decisions. An effective financial management mechanism allows to realize the goals and objectives it faces fully, contributes to the effective implementation of the functions and principles of enterprise financial management.

Keywords: financial management; management decisions; financial mechanism; financial activities of the enterprise.

In the modern economy, financial flows are the main object of management in any enterprise, because each economic decision is directly or indirectly associated with cash flows. Therefore, most managers, one way or another, have to interact with financial services in the implementation of their functional tasks.

Because finance is a specific area of economic relations associated with the formation, distribution (redistribution) and use of cash funds. At present, financial resource management is one of the main and priority tasks facing any enterprise. The priority of this direction in the system of enterprise management goals is determined by the fact that finance is the only type of resources that can change directly and with the smallest time interval in any other: means and objects of labor, work power, etc. Rationality, expediency and effectiveness of such a transformation in many respects establish the economic well-being of the enterprise, as well as of all entities interested in its functioning: owners, employees, contractors, state as well as society in whole.

The main role of financial resources in a market economy determines the need to allocate their management functions in an independent sphere of activity - financial management.

In order to disclose this concept - "financial management in national companies" first it is necessary to determine what is financial management in general, and what are national companies.

Over the past fifty years, significant changes have taken place in the terminology "financial management". In the early years of development, it was considered as a subsection, a kind of branch of accounting. A significant part of the initial developments was essentially descriptive, and the arguments were based more on unsystematic observations. Over time, financial theories have been significantly influenced by economic theories, and evidence, in relation to specific issues, has become more rigorous and analytical. Indeed, the influence of economic theory is such that modern financial management is often regarded as a separate area of applied economics

Economic theories on the efficient allocation of limited resources have been adopted and developed into decision-making tools for managers. In the practical activities of companies, the factor of time and risks associated with the decision-making process was usually applied. For example, an investment decision should take into account both the length of the period during which the project is carried out and the degree of risk associated with this investment. This led to the fact that financial management is described as an economy taking into account time and risk factors [1].

Economic theories have also helped to understand the value of financial markets and institutions for business. Capital markets play a vital role in uniting borrowers and lenders, in the ability to choose the type of investment that best suits the risk requirements of investors, in assessing the effectiveness of a company using prices set for its shares [2]. The modern theory of financial management is based on the assumption that the main goal of a business is to maximize the welfare of its owners (shareholders). Peter Etrill defines financial management as a tool designed to help managers manage a company. Thus, the main tasks that financial management solves are the following:

- financial planning, which includes the development of financial forecasts and plans (for example, cash flow statements and profit and loss statements) that allow managers to assess the viability of the proposed method of action.

- assessment of investment projects, including directly evaluating projects and evaluating the comparative advantages of alternative proposals and assessing the risk associated with specific investment projects.

- financing decisions requiring a specific funding need and evaluating possible sources of finance. Not all funding needs are met from external sources; a part of the funds a company can produce internally from profit. Consequently, the proportion in which the enterprise reinvests the profit, rather than distributing it in the form of dividends, is an important decision.

- operations in the capital market, available funds can be found in the capital market, and therefore, it is necessary to understand how these markets work. The analysis includes an assessment of how financial resources can be raised from the capital market, how securities are valued, and what is the likelihood of one or another market reaction to the proposed investment and financing plans

- financial control, which is carried out at the stage of implementation of plans, so that managers can know that things are going according to plan. This may be monitoring and control of investment projects, control of stocks, debtors, creditors, liquidity [3].

It turns out that the currently widely used concept of "financial management" has been found to have numerous interpretations. But in general, experts agree on one thing - that financial management is the management of relations for the formation and use of monetary resources. It is in this understanding that financial management is considered in the works of such famous authors as I.T. Balabanov, I.N. Gerchikova, V.V. Kovalyov, L.P. Pavlova, R.S. Sayfulin, E.S. Stoyanova, A.D. Sheremet.

In practice, financial management is designed to resolve the contradiction that arises between the objectives of the economic activity of the enterprise and financial opportunities. Also, that financial management is the management of financial resources and financial activities of an economic entity, focused on the implementation of its strategic and current goals.

Financial management - as financial management of business entities, planning, financial analysis, as well as finding and distributing capital. It covers all major areas of finance and extends to all segments of the financial market. Financial management is also a type of management activity. It is a system of influence of the subject of financial management (financial manager) on its object in order to improve the latter. In addition, financial management is a form of entrepreneurship. Financial management is implemented in its inherent functions and has a pronounced specificity - cash flow management, so its functions are determined by the tasks of enterprise finance. Financial management in the simplest way can be defined as the art of managing financial flows [4].

Thus, as a conclusion, I would like to highlight my concept that financial management is the science of managing the finances of an enterprise, which is aimed at the effective achievement of its strategic and tactical goals. That is, it has been tasked to solve problems both in the current period in an operational manner and to implement effective financial resources management in the long term.

The study of the theoretical aspects of financial management and the systematization of the views of various authors allows us to formulate a definition in which the financial management system in national companies is understood as financial management, in which there are two main goals: the formation of resources and the optimization of financial flows with the choice of the most effective options. Financial activities, as part of the economic activities of enterprises, include all monetary relations associated with the production and sale of products, reproduction of fixed and circulating assets, and the receipt and use of income. The state of the enterprise's finances influences the provision of national and regional monetary funds with financial resources. Thus, financial management is the management of financial operations,

cash flows, designed to ensure the attraction, receipt of the necessary financial resources in the right time periods and their rational use in accordance with the goals, programs, plans, and real needs.

Financial management, along with production, investment, innovation and organizational, is an integral part of the general management of the enterprise. Therefore, the goals of financial management are subordinate to the general goals of enterprise management.

The main goal of financial management is to increase the welfare of the owners of the enterprise. We consider the management of the assets of an enterprise with a joint ownership form, having the most complex capital structure, increasing the well-being of its owners is nothing more than increasing the well-being of shareholders, which can be achieved by: the amount of earnings per share at present; period of profit; degree of risk of termination of profit payment; the effectiveness of dividend policy [5].

The main tasks of financial management include:

- 1) ensuring the formation of funds in an amount sufficient to cover the needs of the enterprise;
- 2) ensuring the efficient use of invested funds;
- 3) optimization of cash turnover and settlement policy of the enterprise;
- 4) profit maximization at an acceptable level of risk, taking into account the current taxation policy;
- 5) ensuring a stable financial position of the enterprise.

The fulfillment of all the above tasks is reduced to ensuring the most efficient cash flow between the enterprise and the financial markets. Financial management realizes its main goal and main tasks through the implementation of certain functions, which are systematized in Figure 1

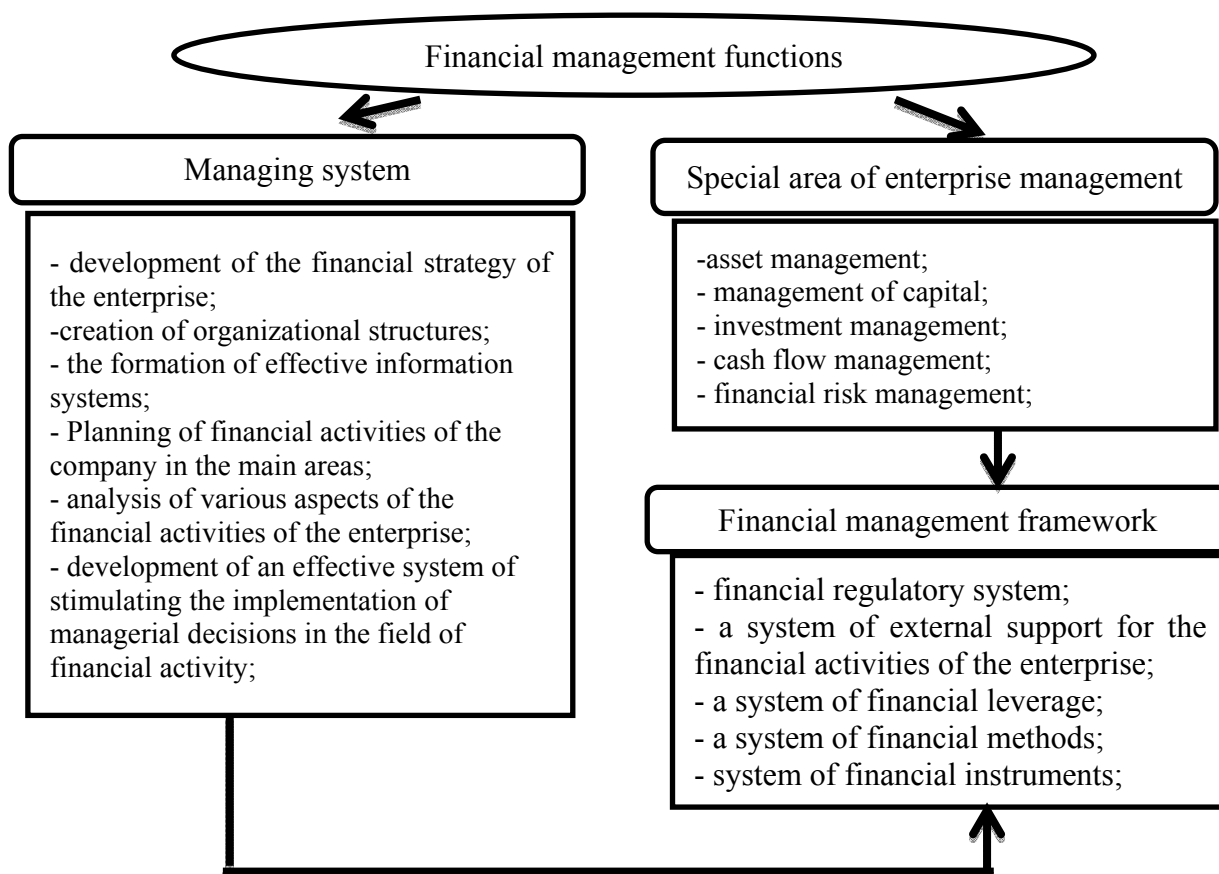


Figure 1 - Scheme of financial management functions [5]

The process of managing the financial activities of enterprises, highlighted in Figure 1, is based on a specific mechanism. The financial management mechanism is a combination of the main elements of the impact on the development and implementation of management decisions in the field of financial activity of an enterprise, the structure of which includes five systems. The financial management system consists of interconnected elements: organizational structure, personnel, methods, tools, information support,

hardware. According to economists, financial management or the financial management system of an enterprise covers a system of principles, methods, forms and techniques for regulating the market mechanism in the field of finance in order to increase the competitiveness of an enterprise. The components of financial management (goal, objectives, decisions, functions, principles, methods, objects, entities) are generally aimed at the real state of enterprise finance. In the study, the generally accepted principles of financial management at enterprises are supplemented by supporting principles (Figure 2).

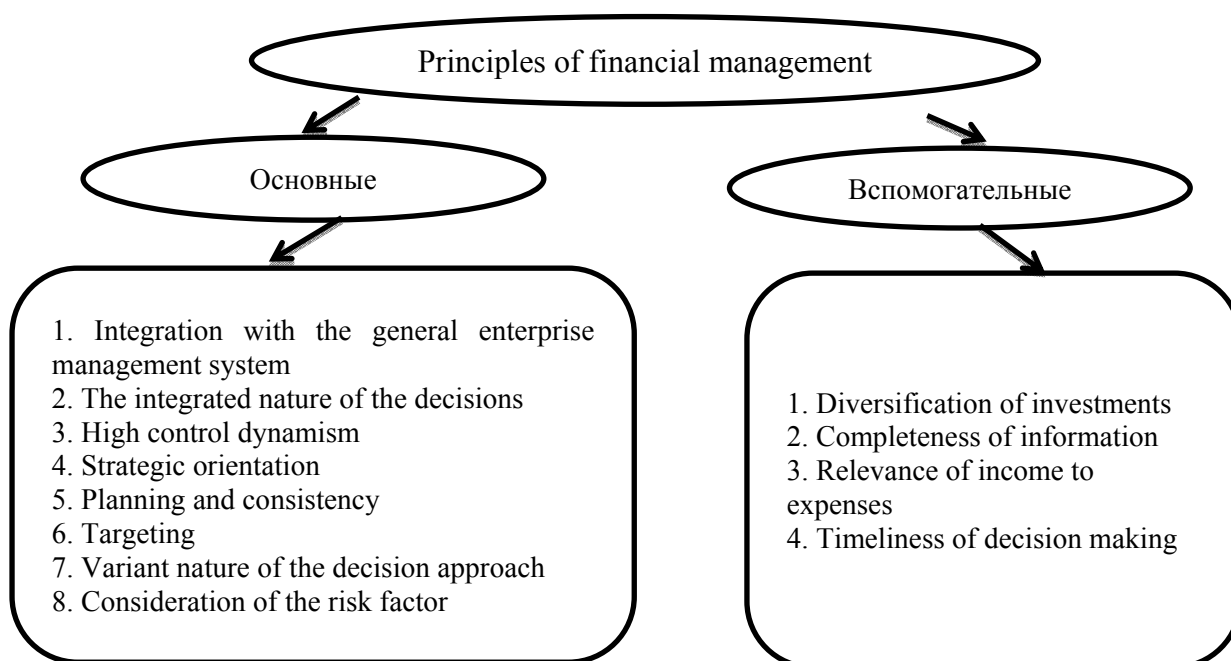


Figure 2 - Principles of financial management of enterprises [6]

The principles of financial management that we systematized, in conjunction with other constituent elements, reveal the content of financial management as a science of managing processes in the monetary sphere and an enterprise financial management system. From our position, effective financial management, organized taking into account the above principles, allows you to create the necessary resource potential for high growth rates of the operating activities of the enterprise, ensure constant growth of equity, significantly increase its competitive position in the commodity and financial markets, and stabilize economic development in a strategic perspective [6].

The presentation of the theoretical aspects of financial management, where the principles are highlighted as the main component in the characterization of the concept of “financial management”, allows us to further considering of all the complex aspects of enterprises’ financial management. The current state of financial management at enterprises in Kazakhstan, taking into account the time factor, requires improving management methods in order to achieve management quality.

A generalization of the experience of domestic enterprises in financial management allows us to conclude that at the present stage of entrepreneurship development, there is a transition from solving simple problems (planning, analysis, assessing financial stability) to more complicated and complex ones (budgeting, capital management, development of financial and economic strategies, etc.). Financial management always has a target orientation, which affects all types of activities of the subject, introduces a new system of values into the economy of the enterprise, changes its priorities and development trends.

Theoretical studies of the financial mechanism in financial management must always be accompanied by knowledge of the real situation, the specific industry of the enterprise. The magnitude of financial flows, the nature of the formation of payments always depend on the specifics of the enterprises

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РОЛЬ ФИНАНСОВОГО МЕНЕДЖМЕНТА В УПРАВЛЕНИИ ПРЕДПРИЯТИЕМ

Аннотация. В статье рассматривается процесс управления финансовой деятельностью предприятия, который базируется на определенном механизме и представляет собой совокупность основных элементов воздействия на процесс разработки и реализации управленческих решений. Эффективный механизм финансового менеджмента позволяет в полном объеме реализовать стоящие перед ним цели и задачи, способствует результативному осуществлению функций и принципов финансового менеджмента предприятий.

Ключевые слова: финансовый менеджмент; управленческие решения; финансовый механизм; финансовая деятельность предприятия.

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КӘСІПКЕРЛІК БАСҚАРУДЫҢ ҚАРЖЫ БАСҚАРУ РӨЛІ

Аннотация. Мақалада белгілі бір механизмге негізделген және басқарушылық шешімдерді әзірлеу және іске асыру процесіне әсер ететін негізгі элементтердің жиынтығын білдіретін кәсіпорынның қаржылық қызметін басқару процесі қарастырылады. Қаржылық басқарудың тиімді механизмі алдына қойылған мақсаттар мен міндеттерді толық жүзеге асыруға мүмкіндік береді, кәсіпорынның қаржылық менеджментінің функциялары мен принциптерін тиімді іске асыруға ықпал етеді.

Түйін сөздер: қаржылық менеджмент; басқару шешімдері; қаржылық механизм; кәсіпорынның қаржылық қызметі.

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