

# ***FINANCIAL COMMUNICATIONS BASED ON CASH-FLOWS***

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## ***Abstract:***

*The development never seen before of the financial markets, the success of the management based on creating value, sustains the financial communications based on cash-flows. Which is the objective? Offering information regarding payments in cash and invoices of an organization, made during a financial exercise, useful for management, investors, creditors and other types of users of such information regarding the “path” of the liquidities in an organization.*

***Keywords:*** financial communication, accounting.

***JEL codes::*** M41