This research examines the cash flow management practices of Senegalese SMEs and its consequences to determine effective cash flow management for SMEs in Senegal. The objective of this research is to explore the methods that targeted SME leaders implemented in their cash flow management in order to make it more efficient and to achieve long term sustainability. The targeted population was the business leaders in three small and medium sized companies in Senegal who have demonstrated that they have successfully managed cash flow in their firms for a period longer than 5 years. Unfortunately, the findings are very descriptive, illustrating something that is very well known from the literature (cash flow is important), but not providing the answer to the main research question (how cash flow need to be managed) and thus leaving the purpose of the research unclear. Therefore, only chapter four needs to be adjusted and describing how cash flow should be managed.