

FINANCIAL MANAGEMENT

- Money required for carrying out business activities is called business finance.
- Finance is needed to establish a business, to run it, to modernize it, to expand or diversify it.
- Financial Management is the activity concerned with planning, raising, controlling and administering of funds used in the business. It is concerned with optimal procurement as well as usage of finance.
- It aims at ensuring availability of ENOUGH funds whenever required as well as AVOIDING idle finance.

* IMPORTANCE OF FINANCIAL MANAGEMENT

The overall financial health of a business is determined by the quality of its financial Management. Good financial Management aims at mobilisation of financial resources at a lower cost and deployment of these in most lucrative activities.

- 1) The Size and the Composition of Fixed Assets of the business.
The Size and Composition of fixed Assets depend directly on investment decision. I.e. how much Capital Company is planning to invest.
- 2) Amount and Composition of Current Assets
The amount of Current Assets and its division in Cash, B.R, Stock etc also depends upon financial decisions.

M Com Financial Management Notes In Hindi

Roman Wölfel



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