

B. Com Sem IV

* Nature of Business Finance :-

- ① Finance is the life blood of Business -
It does not matter whether the business is small or large, trading or manufacturing finance is required in all types of business activities.
- ② Availability of sufficient finance -
for carrying out the business operations, availability of sufficient finance is required.
- ③ It includes all types of funds: It includes all types of funds used in business.
- ④ Foundation of Business Activities -
foundation of various business activities such as purchasing, production, & marketing.
- ⑤ It involves estimation of funds -
Business finance involves the estimation of funds required. It also includes sources of funds and investment of finance.
- ⑥ It includes both fixed and working capital required for the business.