

Chapter - 1**Financial Management**

Financial Management - Financial Management से आशय है वित्त का प्रबंध करना।

Financial Management 2 words से मिलकर बना है वितीय और प्रबंध।

वितीय से आशय है व्यवसाय में वित्त की व्यवस्थापना का अनुमान लगाना, वित्त के स्रोत की तलाश करना, वित्त की प्राप्ति करना तथा इनका प्रभावी रूप से विनियोजन करना।

प्रबंध से आशय है व्यक्तियों तथा वित्त के स्रोत का आपस में समन्वय स्थापित कर व्यापार के उद्देश्यों की पूर्ति करना।

Theoretical Point:-

- Profit Maximization v/s wealth Maximization:-

1) Profit Maximization:-**A) Arguments of favour of Profit Maximization:-** (पाठक)

- (i) व्यवसाय का मुख्य उद्देश्य लाभ अधिक करना माना जाता है। जब वितीय प्रबंध का मुख्य उद्देश्य भी लाभों को अधिकतम करना होना सम्भव पड़ता है।
- (ii) किसी व्यवसाय की वृद्धि लाभों की मात्रा पर निर्भर करती है। जब व्यवसाय की वृद्धि के लिए वितीय प्रबंधन इस प्रयत्न किया जाता है कि लाभ अधिकतम हो।
- (iii) जो कम्पनी लाभ अधिक अधिक करती है वह अपने सामाजिक उत्तरदायित्वों को निर्वह करने में सक्षम होती है।

B) Arguments in against of Profit Maximization:-

- (i) किसी व्यवसाय में बहुत प्रकार के लाभ प्राप्त होते हैं। Gross Profit, Operating Profit, Net Profit आदि। इनमें से वित्त लाभ को बढ़ाता है। यह निश्चित नहीं है।
- (ii) लाभ की दर को बढ़ाता है जबकि लाभ की मात्रा को यह निश्चित नहीं है।
- (iii) किसी व्यवसाय में वित्तनी अधिक जोड़ित होती है लाभ की संतुलन भी बढ़ती हो अधिक होती है। किन्तु लाभों को अधिकतम करने के लिए आवश्यक जोड़ित नहीं हो जा सकती है।
- (iv) घटिया उत्पाद को निर्माण कर तथा खनिजों का शोषण कर लाभों को बढ़ाया जा सकता है जो कि सही नहीं है।

- 2) Wealth Maximization:-** Share Holders की Wealth, Share की बाजार मूल्य पर निर्भर करती है तथा Share का बाजार मूल्य निम्न प्रकार से ज्ञात किया जाता है -

$$\text{Value/Share} = \frac{\text{Earnings Per Share}}{\text{N.P.E.}}$$

OR

$$= \frac{\text{Net Assets (Assets & Liabilities)}}{\text{No. of Shares}}$$

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Indian National Bibliography Bellary Shamanna Kesavan,1986-11

ECKM 2023 24th European Conference on Knowledge Management Vol 2 Alvaro Rosa,2023-09-07 These proceedings represent the work of contributors to the 24th European Conference on Knowledge Management ECKM 2023 hosted by Iscte Instituto Universit rio de Lisboa Portugal on 7 8 September 2023 The Conference Chair is Prof Florinda Matos and the Programme Chair is Prof lvaro Rosa both from Iscte Business School Iscte Instituto Universit rio de Lisboa Portugal ECKM is now a well established event on the academic research calendar and now in its 24th year the key aim remains the opportunity for participants to share ideas and meet the people who hold them The scope of papers will ensure an interesting two days The subjects covered illustrate the wide range of topics that fall into this important and ever growing area of research The opening keynote presentation is given by Professor Leif Edvinsson on the topic of Intellectual Capital as a Missed Value The second day of the conference will open with an address by Professor Noboru Konno from Tama Graduate School and Keio University Japan who will talk about Society 5 0 Knowledge and Conceptual Capability and Professor Jay Liebowitz who will talk about Digital Transformation for the University of the Future With an initial submission of 350 abstracts after the double blind peer review process there are 184 Academic research papers 11 PhD research papers 1 Masters Research paper 4 Non Academic papers and 11 work in progress papers published in these Conference Proceedings These papers represent research from Australia Austria Brazil Bulgaria Canada Chile China Colombia Cyprus Czech Republic Denmark Finland France Germany Greece Hungary India Iran Iraq Ireland Israel Italy Japan Jordan Kazakhstan Kuwait Latvia Lithuania Malaysia M xico Morocco Netherlands Norway Palestine Peru Philippines Poland Portugal Romania South Africa Spain Sweden Switzerland Taiwan Thailand Tunisia UK United Arab Emirates and the USA

Reference India ,2005

Blockchain Technology Sonali Vyas,Vinod Kumar Shukla,Shaurya Gupta,Ajay Prasad,2022-04-19 This book is for anyone who wants to gain an understanding of Blockchain technology and its potential The book is research oriented and covers different verticals of Blockchain technology It discusses the characteristics and features of Blockchain includes techniques challenges and future trends along with case studies for deeper understanding Blockchain Technology Exploring Opportunities Challenges and Applications covers the core concepts related to Blockchain technology starting from scratch The algorithms concepts and application areas are discussed according to current market trends and industry needs It presents different application areas of industry and academia and discusses the characteristics and features of this technology It also explores the challenges and future trends and provides an understanding of new opportunities This book is for anyone at the beginner to intermediate level that wants to learn about the core concepts related to Blockchain technology

Publishers' circular and booksellers' record ,1880

International Directory of Business and Management Scholars and Research: Lor-Z, indexes

Deanna LaValle,1995 **International Books in Print** ,1997 **Dalits in the New Millennium** Sudha Pai,D. Shyam Babu,Rahul Verma,2023-11-16 The book premises that despite the long history of violence and discrimination against Dalits their lives have transformed with the political and economic shifts in the country over the last three decades It addresses these changes and interrogates the major aspects of Dalit experience associated with them *National Union Catalog* ,1980 Includes entries for maps and atlases *East European Accessions Index* ,1959 **Martindale-Hubbell International Law Directory** ,1994 *The Graphic* ,1919 **Ulrich's International Periodicals Directory** Carolyn Farquhar Ulrich,1988 **The Publishers' Trade List Annual** ,1985 **Annual Report** National Film Development Corporation of India,National Research Development Corporation of India,1981

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