Definition: **Finance** from *The AMA Dictionary of Business and Management*

1. Management and manipulation of money. 2. Capital as a factor in the conduct of a business or in a business transaction. 3. Branch of economics dealing with money and its management.

Summary Article: **finance**

From *The Columbia Encyclopedia*

theory and practice of conducting large public and private dealings in money. Important institutions of private finance include those that deal with insurance, banking, stocks (see stock), bonds, and other securities. With the development of the national state, public finance—the management of the revenues, expenditures, and debts of the state—has been of great political, as well as economic, importance. The most important source of government revenue is taxes, but sale of public properties and franchises, as well as the sale of interest-bearing bonds, also contribute. Since the Korean War, a large part of governmental expenditures has gone for various military and defense needs. Other important areas of governmental expenditure are health, education, and welfare (the Social Security, Medicare, and Medicaid programs); interest on the national debt; and public works. Important institutions of international finance are the International Bank for Reconstruction and Development and the International Monetary Fund.


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