

- activities that the business will obtain financial resources from the financial markets and how they manage and use it to produce goods and services.

Investing activities

- the transformation of the resources obtained from one form to a different form that are more valuable to meet the needs of the people.
- It is also having the right mix of resources for effective and efficient operations.
- This also involve selection and management of long-lived assets or long-term resources that are used to develop, produce and sell goods and services

Operating activities

- activities that involve the use of resources to design, produce, distribute and market goods and services

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