



## Working Capital Management pp 5-105

[Home](#) > [Working Capital Management](#) > Chapter

# Grundlagen des Working Capital Managements

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Chapter | [First Online: 01 January 2014](#)

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## Zusammenfassung

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Der Begriff „Working Capital“ stammt originär aus dem Bereich der Unternehmensfinanzierung und wurde bereits zu Beginn des 20. Jahrhunderts thematisiert (Firth, 1976, S. 1; Smith, 1979, S. 1). Dessen grundsätzliche Bedeutung kann dem folgenden, beinahe einhundert Jahre alten Zitat von Lough entnommen werden: „Sufficient Working Capital must be provided in order to take care of the normal process of purchasing raw materials and supplies, turning out finished products, selling the products, and waiting for payments to be made. If the original estimates of working capital are insufficient, some emergency measures must be resorted to or the business will

come to a dead stop” (Lough, 1917, S. 355;  
Meyer, 2007, S. 22, Metze, 2010, S. 91).

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## About this chapter

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### Cite this chapter

Sure, M. (2014). Grundlagen des Working Capital Managements. In: Working Capital Management. Springer Gabler, Wiesbaden.

[https://doi.org/10.1007/978-3-658-07380-0\\_2](https://doi.org/10.1007/978-3-658-07380-0_2)

[.RIS](#) [.ENW](#) [.BIB](#)

DOI	Published	Publisher Name
<a href="https://doi.org/10.1007/978-3-658-07380-0_2">https://doi.org/10.1007/978-3-658-07380-0_2</a>	27 September 2014	Springer Gabler, Wiesbaden

Print ISBN	Online ISBN	eBook Packages
978-3-658-07379-4	978-3-658-07380-0	<a href="#">Business and Economics</a>

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Language\)](#)

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