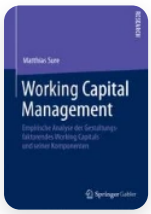
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Working Capital Management

Matthias Sure

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Zusammenfassung

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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