



# Von der Liquiditätssicherung zum Working Capital Management (German Edition)

*G. Dengl*

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## **Von der Liquiditätssicherung zum Working Capital Management (German Edition) G. Dengl**

Das Working Capital ergibt sich aus dem Umlaufvermögen minus der kurzfristigen Verbindlichkeiten. Je höher das Working Capital ist, desto gesicherter ist die Liquidität. In den letzten Jahren findet eine Rückbesinnung auf das lange Zeit vernachlässigte Thema Working Capital Management statt, und bestehende Konzepte werden weiterentwickelt, wie z.B. Net Working Capital Management. Das Working Capital Management geht über die reine Liquiditätsbetrachtung hinaus; die nachhaltige Unternehmenswertsteigerung ist das Ziel.

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