Michael Mayer

Empirische Befunde zu Determinanten und Performanceeffekten des Working Capital Managements

Eine kritische Analyse

Studienarbeit

Empirische Befunde Determinanten Performanceeffekten Managements

Michael Mayer

Empirische Befunde Determinanten Performanceeffekten Managements:

Empirische Befunde zu Determinanten und Performanceeffekten des Working Capital Managements Michael Mayer, 2015-11-19 Studienarbeit aus dem Jahr 2015 im Fachbereich BWL Controlling Note 2 0 Justus Liebig Universit t Gie en Veranstaltung Seminar Sprache Deutsch Abstract Die vorliegende Arbeit soll zum Ziel haben die positiven Effekte des Working Capital Managements theoretisch zu begr nden Dar ber hinaus sollen Determinanten und Performanceeffekte der Kennzahl erl utert und kritisch analysiert werden Die vorliegende Arbeit st tzt sich dabei auf Befunde empirischer Studien um die Wirksamkeit des Working Capital Managements in der Unternehmenspraxis kritisch analysieren zu k nnen Die vorliegende Arbeit ist in vier Teile gegliedert Im nachfolgenden zweiten Teil werden die theoretischen Grundlagen erl utert die Begriffe des Working Capitals des Working Capital Managements sowie ihrer Bestandteile werden definiert Im Anschluss daran werden im dritten Teil die Erkenntnisse empirischer Analysen zum Working Capital Management vorgestellt Zum Einen findet hierzu eine kritische Analyse der Einflussfaktoren auf die Kennzahl des Working Capitals statt zum Anderen werden die Auswirkungen des Working Capital Managements auf die Unternehmensperformance vorgestellt Die jeweiligen Ausf hrungen st tzen sich auf Erkenntnisse empirischer Untersuchungen Dabei wird der Versuch unternommen aus der Unternehmenspraxis abgeleitete Probleme im Zusammenhang mit dem Working Capital Management zu identifizieren und Fehler in der Handhabung zu erkennen Die vorliegende Arbeit endet im vierten Teil mit einem Fazit

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