



# **Working Capital Management: Empirische Analyse der Gestaltungsfaktoren des Working Capitals und seiner Komponenten (German Edition)**

*Matthias Sure*

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## **Working Capital Management: Empirische Analyse der Gestaltungsfaktoren des Working Capitals und seiner Komponenten (German Edition) Matthias Sure**

Matthias Sure untersucht, wie europäische Unternehmen der Logistikbranche ihr Working Capital Management (WCM) wertorientiert optimal gestalten können und welche Methoden und Steuerungsmechanismen dabei eingesetzt werden. Auf Basis einer empirischen Mehrfachfallstudie mit Experteninterviews kommt der Autor zu dem Erkenntnis, dass WCM im Spannungsfeld zwischen dem Bedürfnis nach zentraler umfassender Regelung und Überwachung sowie der wachsenden Einsicht steht, dass ohne eine signifikante Übertragung von situativer Entscheidungskompetenz an die dezentralen Standorte eine optimale Steuerung des Working Capitals unmöglich ist und dabei der Dezentalisierungsgrad im WCM auch abhängig von der jeweiligen Landeskultur und Größe der Unternehmen ist.

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