



# **Innenfinanzierung durch Working Capital: Chancen und Risiken (German Edition)**

*Sebastian Witzig*

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**Innenfinanzierung durch Working Capital: Chancen und Risiken (German Edition)** Sebastian Witzig  
Akademische Arbeit aus dem Jahr 2009 im Fachbereich BWL - Investition und Finanzierung, Note: 1,3,  
Technische Universität Dresden, Sprache: Deutsch, Abstract: In dieser Arbeit wird eine, in Deutschland noch  
relativ ungenutzte Methode zur Innenfinanzierung vorgestellt: Working Capital. Die Finanzierung weiteren  
Wachstums, die Durchführung von Akquisitionen oder die Sicherung der Liquidität und Existenz, wird in  
Zukunft zunehmende Anforderungen an das Finanzmanagement eines Unternehmens stellen. Eine alternative  
Finanzierungsmöglichkeit kann dabei die Finanzierung von innen heraus sein. Gerade in der  
Innenfinanzierung stellt ein aktives Management des Working Capital ein in der Praxis vernachlässigtes  
Thema dar.

Ziel ist, die Bindung des Arbeitskapitals (Working Capital), was sich aus Umlaufvermögen unter Abzug der  
kurzfristigen Verbindlichkeiten berechnet, zu optimieren. Dabei hat ein Management des Working Capital,  
welches sich mit der optimalen Ausrichtung des Working Capital beschäftigt, eine Doppelwirkung. Zum  
einen wird unmittelbar Liquidität freigesetzt, was Bilanzstrukturen und Unternehmenskennzahlen verbessert  
und so neue Wege zur Außenfinanzierung eröffnet. Zum anderen werden Prozesse im Unternehmen  
optimiert und effizienter gestaltet. Ein Working Capital Management ist aber kein neues Prinzip, sondern  
steht meist hinter anderen Unternehmenszielen, wie Rentabilität und Umsatz.

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#### **Michael Kendig:**

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