

# A Study on Working Capital Management Link Enterprises, Nagpur

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**Abstract:** *Optimal management of working capital is an important financial decision and contributes positively to the value creation of business. Every business needs investment to procure fixed assets, which remain in use for a longer period. Money invested in these assets is called 'Long term Funds' or 'Fixed Capital'. Business also needs funds for short-term purposes to finance current operations. Investment in short term assets like cash, inventories, debtors etc is called 'Short-term Funds' or 'Working Capital'. The 'Working Capital' can be categorized, as funds needed for carrying out day-to-day operations of the business smoothly. The management of the working capital is equally important as the management of long-term financial investment. It is also concerned with maintaining liquidity in the business to ensure smooth running of day to day operations and to meet its financial obligations. The role of finance manager, therefore, is a very vital and vested with responsibility of maintaining the business operations in an efficient and profitable manner.*

**Keywords:** Optimal management

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