

# THE INFLUENCE OF WORKING CAPITAL ON RENTABILITY AT S.C. AGRARIA COM S.R.L. SĂLCIOARA, VASLUI COUNTY

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## **Abstract**

Determining the manner in which the company is financed, the decision-maker must identify the optimum correlation to be made between the working capital, the rotation speed and the company profitability (economic, financial, commercial).

The study aims to answer the following questions:

1. What is the difference between working capital and permanent capital?
2. How can the activity of a firm be influenced by these two economic variables?

The essay "The influence of working capital on rentability at S.C. Agraria Com S.R.L. Sălcioara, Vaslui County" is based on a case study conducted at SC AGRARIA COM SRL. The economic and financial indicators were analyzed and the correlations between them was made. The indicators examined are: turnover, profit, permanent capital, working capital, rotation speed, economic rentability, financial rentability, commercial rentability.

**Key words:** financing, working capital, rentability

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