What Is **Working Capital?**

Working capital is the difference between a company's current assets and its current liabilities. It is a measure of a company's operational efficiency and short-term financial health.

Example: A hair salon with assets of \$160,000 and liabilities of \$65,000

\$160,000 Current Assets

















RENT

UTILITIES TAXES

\$95,000 Working Capital









CASH

SHORT-TERM DEBT

INVENTORY

OPERATING EXPENSES



Accounting Definition Of Working Capital

Mark Steyvers

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