

**ANALYSIS OF THE LEVEL OF WORKING CAPITAL MANAGEMENT
PRACTICES ADOPTED BY SMALL MEDIUM ENTERPRISES IN
KATTANKUDY DIVISIONAL SECRETARIAT DIVISION**

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ABSTRACT

This research is for complements of my degree in management & commerce course of South Eastern University of Sri Lanka. This research analyzed under the heading "Analysis of the level of working capital management practices adopted by small medium enterprises in kattankudy divisional secretariat division"

Working capital is the life-blood of a business firm and it represents the operating liquidity available to a business. Management of working capital is of particular importance to SME than large businesses due to the limited access to the long term capital markets. The objective of this study is to find out the level of Working Capital Management practices among SME in Kattankudy Divisional Secretariat Division; to compare the level of Working Capital Management practices among different types of SME and find out differences in WCM practices in terms of types of business, gender, age, education and experience. So working capital management is the major part of the organization.

The first chapter of these studies discuss about the all review of this research study. The second chapter describes the various theories, models, relating to the topic.

The third chapter is presentation of data. The collected data were analyzed by using the techniques of univariate analysis: descriptive measures such as mean and standard deviation, frequencies and cross tabulation in fourth chapter. and chapter five describe findings and recommendation of this research.

The finding of the study will be important and helps SME to find out their current level of WCM practices and take necessary action to improve their level of WCM practices. And also Finding of the study will be important on exploring empirical knowledge regarding the concept of Working Capital Management. Further some recommendations are also given to SME for better performance of Working Capital Management practices.

Researcher.