

Primary source of liquidity 健康
Secondary source of liquidity 不健康

Drags on liquidity and pulls on liquidity

概念辨析

R37 Working Capital Management

**Liquidity measures** 

Operating cycle计算

Cash conversion cycle (net operating cycle) 计算

**Cost of trade credit** 

2/10, net 30:

30天一定要付款,10天之内付款,可以享受2%的折扣

Cost of trade credit= 
$$\left(1 + \frac{\text{discount}}{1 - \text{discount}}\right)^{365/t}$$
 -1