

**Sudan University of Science and Technology
College of Graduate Studies**



**The Impact of Efficient and effective
Management of Working Capital on the
financial performance of Industrial Companies**

A Case Study of Sudanese Sugar Company

أثر فعالية إدارة رأس المال العامل على الأداء المالي للشركات الصناعية

**A Research Submitted in Complete Fulfilment
of the Requirement for the Master Degree in
Accounting and Finance**

**Presented by\ Abdalla Bushara Mohamed Dosa
Supervised by\ Yahya Yousif Mohamed Othman
(BBC, Msc, FCCA**

**Assistant Professor of accounting Department
College of Business Studies**

1429 - 2008