Olubukunola, U., **Uwuigbe, U.** and Ben-Caleb, E. (2012): Cash Management and Corporate Profitability: A study of selected listed Manufacturing Firms in Nigeria, *Economica,* vol. 8, Issue 1, pp.49-58. (Faculty of Economic Sciences, Danubius University from Galaţi, Romania)

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This study investigates the relationship between cash management and profitability in listed manufacturing companies in Nigeria. The study utilizes secondary data while Pearson’s correlation and regression analysis were used in analyzing the data for a sample of 15 listed manufacturing companies in Nigeria. Findings from the study revealed that there is a strong negative relationship between cash conversion cycle and profitability of the firms. It means that as the cash conversion cycle increases it will lead to decreasing profitability of the firms