

DETERMINANTS OF ACCOUNTS RECEIVABLES: EVIDENCE FROM NEPAL

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ABSTRACT

Receivables are considered as a key component of the current assets of a business firm. Effective and efficient management of receivables is the most important determinants of effective management of current assets. The level of accounts receivables is affected by various factors. The objective of this study is to analyze the determinants of accounts receivable of Nepalese listed enterprises focusing manufacturing sector. In order to investigate the determinants of accounts achieve fifteen manufacturing firms have been taken as sample covering the period of time 2056/57–2065/66 B.S. Multiple linear regression models have been employed for the analysis of data. It is evident from the findings that accounts receivable are strongly affected by sales revenue, current liabilities, liquid assets, cost of production, depreciation expenditures and opportunity cost.

KEYWORDS: *Accounts Receivable, Liquid Assets, Loan And Advance.*

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