

SUMMARY

The purpose of this study is to analyze the effect of receivable management, bad debt and cash management on firm performance of food and beverage companies listed on Indonesia Stock Exchange (IDX) in 2017-2022. This research was done using secondary data obtained through companies' website and annual report, IDX, IDN Financials, Wall Street Journals, World Bank Open Data and other relevant sources. This research has 47 population and sample size of 15 obtained using purposive sampling method, with having complete information of account receivable turnover, bad debt, net operating cash flow, cash turnover ratio and free cash flow from 2017 until 2022 available as the criteria of the purposive sampling method within this research. The research was done using multiple panel data regression analysis and STATA MP version 17.0 software.

The result of this study showed that account receivable turnover and free cash flow do not have significant effect on firm performance, net operating cash flow and cash turnover ratio have positive effect on firm performance, and bad debt has negative effect on firm performance.

Keywords: Firm Performance, Account Receivable Turnover, Bad Debt, Net Operating Cash Flow, Cash Turnover Ratio, Free Cash Flow