

**Determinants of Accounts Receivable and Accounts Payable:
Empirical Evidences from Jordanian Public Shareholding Industrial
Companies Listed in Amman Stock Exchange**

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Abstract

This study aimed to identify the determinants of the accounts receivable and accounts payable in the Jordanian public shareholding industrial companies. The study depended on the data extracted from the financial reports of the industrial companies listed in the Amman Stock Exchange (ASE) during the period from (2016-2020) (n. 50). The study adopted the positive experimental method for its relevance to the nature of the study, the means, standard deviations, the multiple linear regression test, the normal distribution test and the stability test. The standard statistical program (E-VIEWS) was used to analyze the data collected from the primary sources represented by the financial lists of industrial companies listed on the Amman Stock Exchange and to test the study's hypotheses and answer its problem. The study sample consisted of (41) out of (50) industrial companies that could be analyzed within the conditions for accepting the sample. The study concluded a statistically significant impact for the independent variables such as creditworthiness and internal financing combined on the accounts receivable during the study period. The study recommends the need to direct the Jordanian industrial companies to follow financial, credit and incentive policies that will develop and maintain the working capital in order to improve their financial performance.

Keywords: accounts receivable, accounts payable, Jordanian industrial public shareholding companies, Amman Stock Exchange.