**Abstract**

Receivable management is the process of management regarding decision making in the trade debtors. Receivable management is important for a concern to analyse the credit sales and cash receivables. Average collection period, debtors turnover ratio are the ratios used to maintain effective and efficient receivable management. From the study of receivable management of ABC Ltd for the past five years it was analysed that the company maintains approximately and ideal and debtor turnover ratio and collection period