

Abstract

The study examined the impact of cash flow management practices on Pakistani cement firm's financial performance with comparison of Indian cement sector's selected firms. Hence, The Pooled OLS Regression is applied with the Help of EViews software. The data collection is from official websites of the concerned companies from 2009 to 2018 with help of secondary source. The multiple regressions, Random Effect Model and Fixed effect models are used for the analysis of data and confirmed with Husman Test. The finding of this study for both selected countries indicated the influence of cash flow management practices wherein both countries cement producing companies shows significant impact on firm's performance but in terms of Pakistan Debtor Turnover Ratio have no impact on firm's Profitability. Therefore, after a careful analysis study recommended that cement manufacturing companies must reevaluate their practices of managing cash flows in order to generate more profitability and generate enough cash to meet their obligations.

Keyword: Cash flow Management, Financial Performance, Pooled OLS Regression, Breauch Pagan.

Paper type: Thesis