

Factors Affecting on Effective Cash Flow Management During Covid 19 Pandemic: With Special Reference to The Listed Companies in Sri Lanka

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ABSTRACT

Introduction: This research provides an overview of the complete visibility of the factors which affect the effective cashflow management of selected listed companies of Sri Lanka during the pandemic of Covid-19. The aim of this study is to identify the factors affecting on effective cash flow management during Covid 19 pandemic in the listed companies in Sri Lanka.

Design/Methodology/Approach: The study used mixed method, a combination of quantitative and qualitative approaches and secondary data were collected taking 15 listed companies in CSE as the sample for the study. The sample of companies were selected from the retail sector based on their stated capital. Accordingly, 15 companies that have the highest stated capital in the retail sector have been selected.

Findings: The study findings show that all the independent variables; operational activity management, investment and financing strategies, support from banks and other financial institutions, and management skills on cash management have a significant impact on the cash flow management of listed companies in Sri Lanka.

Conclusion: To conclude, if the management needs to improve the cash flow of the company, they need to focus on operational activity management, investment and financing strategies, support from banks and other financial institutions, and management skills on cash management to gain a healthy cash flow.

Keywords: *Cashflow Management, Covid 19 Pandemic, Sri Lanka, Listed Companies*