

Index

A

Accounts payable, [18](#), [64](#)
Accounts receivable, [18](#), [64](#)
Actual term (of trade credit), [60](#)
Antimonopoly Act, [77](#)

B

Bank transfer, [18](#), [21](#), [31](#)
Bankruptcy law, [76](#)
Bankruptcy, [78](#)
Base variables, [4](#)
Basic Survey of Small and Medium Enterprises, [12](#)
Bill discounting, [19](#)
Bills payable, [19](#), [64](#)
Bills receivable, [19](#), [64](#)
Bills discounted, [70](#)
Bills of exchange, [20](#)

C

Capital asset ratio, [10](#)
Capital stock, [5](#)
Cash, [21](#), [31](#)
Credit score, [9](#)
Census of Establishments and Firms, [12](#)
Census, [12](#)
Checks, [21](#), [31](#)
Civil law, [76](#)
Civil rehabilitation, [78](#)
Closely held (limited liability) companies, [2](#)
Closing day, [18](#), [41](#)
Contracted term (of trade credit), [49](#)
Cooperative partnerships (unincorporated), [2](#)
Corporate law, [76](#)
Corporate reorganization procedure, [78](#)

Credit period, [49](#)
Cross-sectional data set, [2](#)

D

Days in payable, [60](#)
Days in receivable, [61](#)
Days in trade payables, [60](#)
Days in trade receivables, [61](#)
Days payable outstanding, [60](#)
Days payable, [60](#)
Days purchase outstanding, [60](#)
Days receivable, [61](#)
Days sales outstanding, [61](#)
Degree of dependence on the main customers, [17](#)
Degree of dependence on the main suppliers, [17](#)
DIP procedure, [78](#)
Dishonor report, [20](#)
Dividend payments, [6](#)
Due day, [19](#)

E

Effective price, [77](#)
Endorsed promissory bills, [31](#)
Endorsement of promissory bills, [21](#)

F

Factor, [73](#)
Factoring, [73](#)
Firm age, [6](#)
Firm characteristics, [4](#)
Firm size, [5](#)

I

Industry, 9
 Interest bearing debt to operating revenue ratio, 12
 Interest payment to total debt ratio, 12
 Interest Rate Restrictions Law (IRRL), 12

J

Japan Fair Trade Commission, 77
 Japanese Companies Act, 78
 Joint stock companies, 2

K

Keiretsu ties, 7

L

Legal form, 7
 Limited and unlimited liability partnership companies, 2
 Limited liability partnerships, 2
 Lien for the purchase money on the goods supplied, 78
 Liquidation, 78
 Listed firms, 7
 Loans from financial institutions, 10
 Location, 8

M

Main suppliers, 17
 Medical associations (incorporated), 2
 Method of payment, 21, 31

N

Net current profit, 6
 Number of trade counterparts, 16

O

Operating profit operating revenue ratio, 10
 Operating revenue, 5
 Ownership structure, 7

P

Payment day, 18, 43
 Prepayment, 21, 31
 Price discrimination, 77
 Primary method of payment, 41
 Principal contractors, 76
 Promissory bills, 19, 21, 31

R

Recourse, 19
 Reservation of title, 76
 Retention of title, 78

S

Sales, 5
 Secondary method of payment, 42
 Security interest, 76
 Setting-off, 21, 31
 Sole proprietorships, 2
 Subcontracting Act (The Act against delay in payment of subcontract proceeds to subcontractors), 76
 Subcontracting, 76
 Subcontractors, 76
 Suspension of banking transactions, 20

T

Top supplier, 17
 Trade credit turnover, 61
 Trade credit, 16
 Trade debt turnover, 60
 Trade payables, 64
 Trade receivables, 64
 Two-part term, 77

W

Wire transfer, 31