

Accounts Receivables Beyond 60 Days

Benchmarks, Definition & Measurement Details

**SAMPLE
CONTENT & DATA**



Accounts Receivables Beyond 60 Days

Definition & Measurement Details



What is Accounts Receivables Beyond 60 Days?

The dollar amount of accounts receivable that are 60 days or more past due at a certain point in time divided by the total dollar amount of accounts receivable, as a percentage.

Why should this KPI be measured?

The percentage of accounts receivable (AR) beyond 60 days is a good indicator of potential charge-offs (i.e., debt that will likely go uncollected), and may speak to the quality of the organization's credit analysis.

How is this KPI calculated?

Two values are used to calculate this KPI: (1) the total dollar amount of accounts receivable (AR) that is 60 days past due at a certain point in time, and (2) the total dollar amount of the same value.

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Accounts Receivables Beyond 60 Days

Benchmarks & Characteristics of High Performers



Accounts Receivables Beyond 60 Days

$(AR\ Balance\ 60\ or\ More\ Days\ Past\ Due / Total\ AR\ Balance) * 100$



Characteristics of High Performers

- KPIs are well-defined, tracked and tied to performance reviews
- Robust self-service options for customer

Sample Size: XX

KPI Type: XX

Unit: XX

Is High or Low Best?: XX

How to read this chart: This chart summarizes the performance gaps between high (Top 5%), mid (Median) and low (Bottom 5%) performers for this Key Performance Indicator (KPI). For example, the column labeled "Top 5%" represents a company that outperformed 95% of the peer group observed for this metric.

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