

**Paper: “The Effect of Average Collection Period, The Inventory Turnover Period, and The Average Inventory Period on Return on Assets”**

**Submitted: 25 October 2024**

**Accepted: 25 November 2024**

**Published: 30 November 2024**

Corresponding Author: Samer Hamad

Doi: [10.19044/esj.2024.v20n31p61](https://doi.org/10.19044/esj.2024.v20n31p61)

Peer review:

Reviewer 1: Caren B. Angima  
University of Nairobi, Kenya

Reviewer 2: Samuel M. Maina  
School of Business, Kenyatta University, Kenya