***ABSTRACT***

The objective of this study is to assess theimpact of National Bank of Ethiopia (NBE) Directives in relation to receivables on the performance of Nile Insurance company. The research also intends to asses the problems related to Accounts Receivables in Nile Insurance Company with the methods through gathering, compiling and analyzing primary data (such as questionnaires, interview ) and secondary data by reviewing relevant documents,( such as annual report, financial statement, ratios). The researcher also uses graphical and descriptive methods for analyzing the data.