



Investigating the relationship between operating cash flow and operating profit in companies admitted to Tehran Stock Exchange

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Abstract

In this paper, first, the quality of the impact of operating profit, operating cash flow and debt dependence on earnings accrual in listed companies in Tehran Stock Exchange has been tried. In this research, descriptive analysis should be used. In order to test the research hypotheses, the data of ۲۴۷ companies during the period from ۲۰۱۱ to ۲۰۱۷ were collected, as the researcher collected the data using descriptive statistics index. Is used. Finally, using descriptive statistics indexes, the hypotheses are presented by compiling and arranging the abstract frequency distribution table and then by means of the graph. Finally, using the Eviews software, the research hypotheses were tested. Thus, the results show that the relationship between operating cash flow and operating profit in affiliated companies in Tehran Stock Exchange affects

Keywords: Operational cash flow, Operating profit, Tehran Stock Exchange, Tehran Stock Exchange