
The relationship between accruals anomaly and growth of companies listed on the Stock Exchange of Tehran

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Abstract The aim of this study was to study the relationship between accruals anomaly and growth of companies listed on the Stock Exchange of Tehran. In this study, accruals as the dependent variable and sales growth as independent variables were used. To investigate this relationship, regression model was used. It is based on the financial information of listed companies in Tehran Stock Exchange for the period 2010-2014. The sample of this study is 161 companies. To measure the accrual method, working capital is used. The results show that there is a significant positive relationship between accruals and sales growth. As a result, the hypothesis was confirmed.

Keywords : Keywords: Accruals, Sales growth, Reaction of investors, Stock Exchange

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