

The ability of profits by emphasizing the accruals and cash flows in predicting future cash flows of large and small companies in Iran capital market

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Abstract A huge part of the worldwide economic units to large and small businesses and, in recent years, the issue of financial reporting of large and small have been a lot of attention. big business and small class, diverse and dynamic in the economy, especially in developing countries and those in transition and with different features and characteristics and are distinct other business units. and because cash flow forecasting and economic changes as an event, has long been of interest to researchers, investors, managers, financial analysts and creditors, respectively. the way he is one of the objectives of financial reporting, forecasting cash flows to investors is that this prediction is a great help in making economic decisions. Previous studies, different conclusions about the information that is most useful in predicting future cash flows has been presented. the aim of this study was to evaluate the ability of income with an emphasis on accruals and cash flows in predicting future cash flows of large and small companies in the capital market of Iran. the data used consists of a sample of 91 companies listed on the Tehran Stock Exchange during the years 1389 to 1392. for data analysis and hypothesis testing and multivariate linear regression model on panel data with fixed effects model was used. the results of the test research hypotheses suggest that retained earnings forecast cash flows cash flows in the future have a better performance than large companies and small companies. the results showed that the total profit components (accruals and cash flows) to the total profit forecast cash flows in future periods in companies large and small increases.

Keywords : Aggregate Earnings, Cash Flows, Accruals, Next Period Cash Flows, Big

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