

# **Investigation of the relationship between off-balance-sheet accruals and operating cash flows in companies admitted to Tehran Stock Exchange**

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The main purpose of the present study is to investigate the relationship between off-balance-sheet accruals and cash flows of operations. The statistical population of the study includes companies admitted to the Tehran Stock Exchange. Accordingly, 128 companies 2010 to 2014 were ed the statistical population by screening method and the relationships between the variables of research using static consolidated data and generalized least squares method have been analyzed. In this study, for the purpose of calculating unconstitutional accruals, two approaches including total accruals and accruals of working capital have been used. The results of both approaches indicate a negative and significant relationship between operational flow and accrual countervailing items. The type of negative relationship indicates the inverse effect of the cash flow variable on the off-line accruals. However, attention to the coefficient of operating cash flows indicates that the type of negative relationship in the second model is more intense

**Keywords :** Optional Accruals, Contractual Accounts, Operational Cash Flows

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