The Relationship between Earnings Management and Cash Flow Prediction in Accepted Companies in Tehran Stock Exchange

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The purpose of this research is to investigate the relationship between cash flow, earnings management and earnings management of the actual activities of the companies admitted to the stock exchange. The statistical population of the research was all firms listed in the Tehran Stock Exchange that were active on the exchange during the period of the period 2011 to 1394. Considering some of the limitations, the number of companies was considered to be 80, and information was collected for each company in 5 years 2011 to 1394. So 400 views were ed. In order to analyze the information, the data were sorted and sorted by Excel after collecting. Then, the variables of the research were processed through the Eviews software, thus, with regression that aims to measure the relationship of variables. Using the outputs of the obtained model, the research hypotheses are tested. The research data are extracted the financial statements of the companies in the sample through the information banks related to the capital market information as well as the specialized stock exchange sites and Tadbir Pardaz and Rawahdar software. The results of the research showed that there is a significant relationship between cash flow, earnings management and earnings management in real activities.

Keywords : cash flow, earnings management, earnings management, actual activities, listed companies, stock exchange