

The relation of cash profit section with profit and stock return stability in the institutions accepted in Tehran Stock Exchange

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The purpose of this research is to explain the relationship between cash profit and profit stability and stock returns in accepted institutions. The spatial domain of the research of the companies accepted in the Tehran Stock Exchange and the territory of this period is six years between 1389 and 1394. Also, multivariate regression analysis has been used to analyze and test the research hypotheses. According to the results, the relationship between earnings cash flow and earnings sustainability is positive and significant. According to the results, there is no significant relationship between free cash flow and earnings sustainability. But there is a positive and significant relationship between operating cash flow and earnings sustainability. The camera-Watson camera value is 2/45 and The value of this statistic is appropriate and indicates the correlation between components of the primary model disruption. The value of the adjusted modification coefficient indicates that the estimated variables of the model have explanatory power (32%) to explain the dependent variable. With regard to the results, the larger the flow section of the profit is more stable, the distribution of current flows between shareholders will be higher. To test the research hypotheses, two models of cash flows and accruals were measured. Then, by subtracting the predictive value of each pattern cash flows and real accruals, cash flows and unusual accruals accrued.

Keywords : Keywords: Stock return, Stock sustainability, Tehran Stock Exchange

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