

# Investigating the Impact of Cash Flow on Profit Stocks and Stock Returns

Mohammad Hossein Mansoomi\*, Dr. Ahmad Ghanbarian,

The purpose of this research is to investigate the effect of cash flow on earnings and stock returns in companies admitted to Tehran Stock Exchange. The information contained in the financial statements is an essential basis for decision making. The weaknesses in the financial management and smoothing of profits and changes in financial statements items can lead to changes in the decisions of users of these forms. So it's important to know if these changes are related to the profit of the business unit. The spatial domain of the research of the companies accepted in the Tehran Stock Exchange and the domain of that period was 6 years 1388 to 1393 and 109 companies were ed as research samples. Also, multivariate linear regression analysis has been used to analyze and test the hypotheses of the research. According to the results, there is a positive and significant relationship between profit flow and earnings sustainability. Also, there is no significant relationship between free cash flow and operating cash flow with earnings sustainability.

**Keywords :** Keywords: cash profit section, profitability stability, profit changes

[Islamic Azad University, Rasht Branch - Thesis Database](#)  
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)