The Impact of Dimensions of Corporate Governance and Financial Leverage on Efficiency of Operating Cash Flow Companies listed on Tehran Stock Exchange

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In this research has been done impact of dimensions of corporate governance and financial leverage on efficiency of operating cash flow companies listed on Tehran Stock Exchange. The purpose of this research is finding an answer for this question that do corporate governance dimensions and financial leverage have significant effect on the efficiency of cash flow? This research in terms of purpose is applied and also it is Experimental studies. Statistical population of this dissertation all companies admitted to the Tehran Stock Exchange during the period 2012 to 2016 that sampling was done using the systematic removal method which has reached 101 companies. In the present study have been used linear regression and combined data model. The research results showed that board size, independent board, size of audit committee, CEO duality, ownership concentration and financial leverage have significant and positive effect on operating cash flow.

Keywords: Operating Cash Flow, Board Size, Independent Board, Size of Audit Committee, CEO Duality, Ownership Concentration, Financial Leverage

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