

عنوان مقاله:

Investigating the Effect of Profitability and Operating Cash Flow on Trademarks Value

محل انتشار:

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خلاصه مقاله:

In the recent years, intangible assets and corporate brand have found a significant importance for corporates. These assets are accounted as essential for value making and even stabilizing the continuation of corporate trend. The purpose of the present study is to investigate the effect of profitability and operating cash flow on trademarks value in accepted corporate in Tehran stock exchange. The data were obtained from a sample of ۷۶ different corporates from ۲۰۱۰ to ۲۰۱۵. The data were analysed using the least regular squares regression and integrated method. Considering the lack reassessment of assets in corporates and the effect of financial statement articles, to avoid the probable false distance between market value and stock book value per share (as assessment index of trademark) stock book value per share has been modified using annual inflation rate. Findings, both before and after modification of commercial values by annual inflation rate showed there was a positive and significant relationship between profitability and .operating cash flow and trademarks value in the corporates studied

کلمات کلیدی:

Trademarks, profitability, Operating cash flow

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