

عنوان مقاله:

The effect of financial ratios on the relationship between cash flow and performance in companies listed on the Tehran Stock Exchange

محل انتشار:

بیست و یکمین کنفرانس بین المللی پژوهش در مدیریت، اقتصاد و توسعه (سال: 1403)

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خلاصه مقاله:

Company managers are currently facing an era that requires them to establish a new economic framework in their companies that better reflects value and profitability. Therefore, it is necessary to find an index that can be used to measure the company's performance with reasonable certainty. The purpose of this research is to investigate the effect of financial ratios on the relationship between cash flow and performance in companies listed on the Tehran Stock Exchange. The current research method is descriptive quantitative from the point of view of the implementation process and descriptive research based on the objective. The research methodology is post-event type (by using past data) and ۸۹۳۱ cases have been investigated. Regression analysis has been used for ۸۰۷ companies during the ۸۰۰۰ years of research to test the hypotheses - from the application of sampling restrictions. Statistical data has been done using Eviews ۹ software. The findings indicate that in the first hypothesis of the research: the relationship between cash flow and company performance was tested. The result of the test indicates that the relationship between The cash flow and performance of the company are confirmed and as a result of the research hypothesis is accepted. In the second hypothesis of the research: the effect of financial ratios on the relationship between cash flow and company performance was tested. The result of the test indicates that the effect of the ratio Financial studies on the relationship between cash flow and company performance have not been confirmed, and as a result, the research hypothesis is not accepted.

کلمات کلیدی:

financial ratios, cash flow, company performance

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