
تفکیک سود و پیش‌بینی جریان‌های نقدی عملیاتی آتی

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$$OCF_t = a + \sum_{i=1}^n c_i OCF_{t-i} + \sum_{i=1}^n d_i ACC_{t-i} + e_i$$

$$OCF_t = a + \sum_{i=1}^n c_i OCF_{t-i} + \sum_{i=1}^n e_i INV_{t-i} + \sum_{i=1}^n f_i AR_{t-i} + \sum_{i=1}^n g_i AP_{t-i} + \sum_{i=1}^n h_i DEP_{t-i} + \sum_{i=1}^n m_i OTHER_{t-i} + e_i$$

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