



The Impact of management duty duration on the Operational Cycle duration of the Companies Listed in Tehran Stock Exchange

Ameneh Jahani^{*1}, *Vahab Rostami*² and *Mehdi Shabanzadeh*³

1. M.C.S of auditing, Takestan Institution of Higher Education, Takestan, Iran

2. Department of Economics and Social Science, Payame Noor University, PO BOX 19395-3697 Tehran, Iran

3. PhD student of Tehran University Agricultural Economics

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ABSTRACT

In this study, the effect of management duty duration on the operational cycle duration in companies accepted in Tehran's stock exchange. In other words, it has been tried in this paper to answer the question of whether or not the of management duty duration had a significant effect on the operational cycle duration. To do the research, we have provided four hypotheses, one main hypothesis and three sub hypotheses, and have investigated a sample composed of 137 companies which have been accepted in Tehran's stock exchange within a five-years-duration from 2011 to 2015. In this research, the data needed for measuring variables have been extracted from the reports given by the board of the directors and the financial statements and the statistical methods were done through Eviews software. The findings of the research showed that the effect of management duty duration on the operation cycle duration was meaningful. The effect of management duty duration on the collection of debts duration was significant, and the effect of management duty duration on the goods circulation duration is negative and insignificant. The same relationship, that is, the effect of management duty duration, was also significant.

Keyword:

- ✓ Management duty duration,
- ✓ debts recollection duration
- ✓ goods circulation duration
- ✓ the debts repayment duty

* Corresponding author: amene.jahani@gmail.com