

UBa.; FEMS, Department of Accounting
MBA In Accounting and Finance
Assignment Advanced Financial Accounting (IFRS)
Latest date for submission: January 27, 2024, by midday

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Question 1: the correlation between Operating Cash Flow (OCF) and Operating Accruals has commonly been employed to measure Financial Reporting Quality.

Work required:

- 1.1. Review literature on the relationship between Operating Cash Flow (OCF) and Operating Accruals *(5mks)*
- 1.2. What makes the correlation between OCF and Operating Accruals a measure of Financial Reporting Quality? *(5mks)*
- 1.3. Can the correlation between OCF and Operating Accruals be positive? Justify. *(10mks)*

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Michael Rajnik



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