

The Effect of Income Smoothing on Uncertainty Information, Stock Returns and the Cost of Ordinary Share listed Companies in the Stock Exchange

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The present study investigated the effect of income smoothing on uncertainty, the return on equity and the cost of common stock. To smoothing income use two indices: Smoothing income through the whole accruals and smoothing income through the entire discretionary accruals. According to 3 hypothesis design, total companies listed in Tehran Stock Exchange. 75 samples ed for a 5-year period 1388 to 1392 ed. In this study, the data needed to calculate the variables related to the stock market using stock software intercepts have been extracted by Rah avard novin and Tadbir pardaz. The overall figures and the final data information system is adapted Exchange Trading. Hypotheses by the use of linear regression and hypothesis testing indicate findings positive relationship between smoothing income and return on equity, the cost of common stock of companies and there is a significant inverse relationship and also investors tend to invest in companies that have higher quality accruals.

Keywords : Smoothing income through the whole accruals, smoothing income through the entire discretionary accruals, Uncertainty information, Return (efficiency) on equity and the cost of common stock.

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