

Investigating the relationship between dept ratio,firm size and cost of equity capital with conditional and unconditional conservatism in companies listed on the Tehran stock Exchange

amaneh safar moadabi*,mitrza shabani nashtaei,

Abstract: Conservatism is one of the prominent characteristics of financial reporting which has long been intertwined with the theory and practice of accounting. Present research aims to investigate the relationship between dept ratio, firm size and cost of equity capital with conditional and unconditional conservatism in companies listed on the Tehran Stock Exchange. Present research is applied and in category of study in collecting data is descriptive. The study population, all companies listed on the Tehran Stock Exchange during the period 2009 to 2014 that 78 companies were ed to test the hypothesis. Model estimation, based panel data and analysis based on the fixed effects model and random effects by software Eviews and SPSS, based on the combined data is one. The results indicate a significant positive relationship between dept ratio and the size of the company with conditional and unconditional conservatism. On the other hand, negative and meaningful relationship approved between cost of capital company with conditional and and unconditional conservatism. **Keywords:** debt ratio, firm size, cost of capital, conditional conservatism, unconditional conservatism, Tehran Stock Exchange

Keywords : **Keywords:** debt ratio, firm size, cost of capital, conditional conservatism, unconditional conservatism, Tehran Stock Exchange

[Islamic Azad University, Rasht Branch - Thesis Database](#)
[دانشگاه آزاد اسلامی، واحد رشت - سامانه بانک اطلاعات پایان نامه ها](#)