

The relationship between the cost of equity and quality of firms listed on Tehran Stock Exchange

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The aim of this research is to evaluate the quantitative impact of benefit over the rights of the stock owner due to the comparative approach of or low quality in the accepted stock exchange offices of Tehran. IN Order to fulfil this goal, the information has been esed 130 accepted offices in stock exchange over 5 years period(1389-1393). To investigate to the relationship between the variables, Regression analysis has been used and in order to verify the effect on the quality cost and the rights of stock owners, a virtul analysis has been tested. According to the results it can be concluded that with increasing eamings quality copanies listed on the stock exchange of Tehran, the cost of the right of stock exchange owners will decrease. The conseques sunsequences suggest that the quality be nefit plays an important role in decrease or increase level of cost for the stock exchange owners.

Keywords : Cost of capital, Quality of the increased cost, Quality of the decreased cost.

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