

# The relationship among Conservatism, Disclosure and the Cost of Equity capital in Tehran Stock Exchange

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**Abstract** Conservatism as a limiting accounting principles , have been used by accountants and despite a lot of criticism , has maintained its position among the accounting principles .So that it can be sustained survival in the face of criticism over the years testify to the principles underlying this principle is long . The aim of this study was to investigate the relationship between conservatism, disclosure and cost of equity of companies listed on the Stock Exchange in Tehran. Territory research firms listed in the Tehran Stock Exchange and the period of the six-year period between 2009 to 2013, and 89 companies were ed after performing the sampling process. As well as to analyze and test research hypotheses multivariate linear regression were used. The results show the conservative accounting and cost of equity and there is a significant correlation in the Tehran Stock Exchange. The disclosure of accounting and cost of equity of Iran in Tehran Stock Exchange there was a significant inverse relationship. **Keywords:** Conservatism, disclosure, cost of equity

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