

# **The Impact of Corporate Social Responsibility on Cost and Return on Equity Companies Accepted in Tehran Stock Exchange with an Emphasis on Industry Type**

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**As companies can manipulate their profits through voluntary accruals and provide less transparent financial reporting to shareholders, Validity of corporate social responsibility policies should also be evaluated with caution. Policies that seek to promote socially responsible actions rather than motivate desirable behavior can motivate managers to use corporate social responsibility for beneficial behavior. Therefore, policy makers are required to be aware of this behavioral interest and to increase the monitoring of social performance and development. The purpose of this study was to investigate the effect of corporate social responsibility on the cost and return on equity of listed companies in Tehran Stock Exchange with an emphasis on the type of industry. The data used include a sample of 152 companies admitted to the Tehran Stock Exchange during the years 1390-1394. To analyze the data and test the hypotheses, a multivariate linear regression model is used in combination data. The results of the research hypothesis test indicate that there is a meaningful relationship between social responsibility and the cost of account of the account holders of the listed companies in the stock exchange and there is a significant relationship between social responsibility and the return on the account of the account holders of the accepted companies There is no stock exchange.**

**Keywords : Keywords: Social Responsibility, Return on Ownership, Cost of Accountants' Ownership**

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