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# The Investigation of Relationship between Earning Quality and Cost of Equity Capital

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**Abstract:** The main objective of this study was to investigate the relationship between earning quality and cost of equity capital in companies listed in the Tehran Stock Exchange. For this purpose, in this study, data 104 companies during the years 1389 to 1393 were studied. In order to test hypotheses the research was used of multivariate regression analysis. The results of the test hypotheses showed that there is a negative significant relationship between the earning quality and cost of capital, hence, the first hypothesis be confirmed. and The results showed that there is positive significant relationship between discretionary earnings quality and cost of equity capital hence the second hypothesis be confirmed too.

**Keywords :** Keywords: earning quality, cost of equity capital, innate earning quality, discretionary earning quality.

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