

# **The study of relationship between quality of interest and investment of capital assets of stock exchange companies of Tehran Stock Exchange**

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**In many accounting and financial studies, quality of interest is defined as the extent of honesty of managers in presenting fair and real information to the decision makers. The study of quality of interest can provide the investors with the decisions of companies about investment of the capital assets. The purpose of this study is to scrutiny the relationship between quality of interest and investment of capital assets of stock exchange companies of Tehran Stock Exchange. Statistical society is the stock exchanges companies of Tehran Stock Exchange which has been gathered through systemic elimination of financial information of 101 companies through a 5 year period 2010 to 2015. Assumptions of the study and combinational data of the study have been analyzed via the use of regression models of Eviwes7 software. Results of estimation of the assumed model prove that accrual items and prediction of interest have meaningful relationship with the investment of capital assets of companies, as the results of the study reject the relationship between stability and uniformity of interest and investment in capital assets.**

**Keywords : stability of interest, uniformity of interest, smoothing of interest, accrual items, capital assets**

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