



## Evaluation the Relationship between Costs Stickiness and Corporate Governance

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### **ABSTRACT**

One of the basic assumptions of management accounting indicates that changes in costs are related to increase and decrease of activity level, this inappropriate behavior of costs is known Costs Stickiness. The aim of this study is to examine the Costs Stickiness in the Tehran Stock Exchange, also the relationship between general and administrative Costs Stickiness and corporate governance for listed companies in Tehran Stock Exchange during the years 2006-2015 will be studied and analyzed. Finally, to test hypotheses and also additional tests, the regression model independent of SPSS software was used and descriptive and inferential statistics such as correlation analysis were analyzed. According to the results, it can be said that strong corporate governance has positive impact to reduce the Stickiness of the general administrative costs and sales

### **Keyword:**

- ✓ *Costs Stickiness*
- ✓ *General Administrative Expenses and Selling*
- ✓ *Corporate Governance.*

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