



## The Effect of Corporate Governance and Profit Management on Cost Stickiness in Listed Firms in Tehran Securities and Stock Exchange

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### ABSTRACT

Good profit management increase and corporate governance reduce costs. Therefore, it seems reasonable to study their reciprocal and individual effects. Thus, this article tries to study the individual and reciprocal relationships of corporate governance and profit management on cost stickiness. Librarian method is used in this article to collect the needed data for research background and theoretical bases. Thus, the needed data was collected by studying journals, books, and specialized websites. The needed data was collected from financial statements of the listed firms in Tehran Stock Exchange and website of Islamic studies and development research management. Statistical population of this research is all listed firms in Tehran stock Exchange since the spring of 2011 to the winter of 2017 for about 5 years. This is 1056 firms whose sample volume was determined 200 by Cochran formula. Pearson inferential statistics and multivariate regression methods were used to analyze data. Results showed that profit management increase and corporate governance reduces cost stickiness.

**Keyword:**

profit management,  
corporate governance, cost  
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