

عنوان مقاله:

The Analysis of the Effect of Projecting Financial Crisis on the Amount of the Stickiness of Costs in Companies
Accepted by Securities Exchange

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خلاصه مقاله:

Abstract: This research aims to analyze the increase in projecting financial crisis on the intensity of the stickiness of administrative, common, sale, costs and cost price. The results of this research are analyzed based on the information of 30 companies without and 30 companies with financial crisis accepted by Tehran Securities Exchange in a period of time from 2001 to 2011. To categorize the companies, article 141 of business law is used by default, and considering previous researches, Altman model is used to project financial crisis. According to the results of the research, cost price costs in healthy and bankrupt companies are sticky, and as the projection of financial crisis elevates, so does the intensity of stickiness; moreover, the intensity of increased stickiness with financial crisis projection in bankrupt companies is more compared to healthy ones. Administrative, common, and sale costs are sticky in bankrupt companies, and the intensity of this stickiness increases by the increase of financial crisis projection. However, as administrative, common, and sale costs of all the healthy companies are increasing over the .period, they are not analyzable

کلمات کلیدی:

Behavior Costs, Stickiness Costs, Administrative Costs, Common Costs, Sale Sosts, Cost Price, Financial Crisis

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