## عنوان مقاله:

An Analysis on the Relationship between Capital Structure and Operational Cost Adhesion

# محل انتشار:

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### خلاصه مقاله:

The main objective of this research is to examine the adhesion of general, administrative and selling costs. The research also has investigated the impact of capital structure characteristics such as current liabilities, long-term liabilities, and total liabilities on the intensity of cost adhesion. The study is an applied research in terms of objectives and a correlational one in terms of method nature. The research results for the 130 stock active companies in 7 industrial groups in the temporal territory from 2009 to 2016 show that the general, administrative and selling costs are adhesive. The findings suggest that current liabilities, long-term liabilities and total liabilities have a significant .positive impact on the intensity of general, administrative and selling costs adhesion

**کلمات کلیدی:** Capital Structure, Operational Costs Adhesion

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