

عنوان مقاله:

Investigating the Effect of Intellectual Capital on Stickiness of Companies' Operation Expenses

محل انتشار:

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خلاصه مقاله:

One of the fundamental issues in the section of management accounting is to explain the expenses' behavior and estimating the amount of expenses in order to compute the companies' operation budget. This research intends to investigate the effect of Intellectual Capital on stickiness of companies' operations expenses. Also, the research studies the effects of Intellectual Capital on expenses' asymmetric behavior using of ۱۰۱ firms over the period ۱۳۸۷-۱۳۹۶ (۱۰۱۰ firm-year) selected from Tehran stock exchange. Following the Anderson's and Banker's base model, the dependent variable is considered the growth of operation expenses. The independent variables include the intellectual capital, organization capital, financial capital and human capital. Also the variable of decreasing in sales for one period considered as a dummy variable. The hypotheses of research analyzed with using multi-regression and Panel Data methods. Results indicate the existence of stickiness behavior in firms of Tehran stock exchange. In spite of confirming the hypothesis of stickiness, there is no meaningful relation between intellectual capital and its components with stickiness of expenses. In other words, the intangible assets have no significant effect on the asymmetric behavior of firms' expenses of Tehran stock exchange.

کلمات کلیدی:

Expense stickiness, Intellectual Capital, Organization Capital, Financial & Physical Capital and Human Capital

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