

## Analisis perilaku dan faktor-faktor yang mempengaruhi cost stickiness perusahaan manufaktur di Indonesia = Analysis of behavior and determinants of cost stickiness in manufacturing companies in Indonesia

Farizy Yunaz, author

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### Abstrak

Penelitian ini bertujuan untuk mengetahui bukti empiris tentang perilaku cost stickiness serta faktor-faktor yang mempengaruhinya pada perusahaan manufaktur. Pengujian hipotesis dilakukan dengan menggunakan regresi pooled least square. Hasil penelitian menunjukkan bahwa terdapat perilaku cost stickiness pada kategori biaya penjualan, administrasi, dan umum. Selain itu, faktor biaya penyesuaian perusahaan yang diukur dengan asset intensity dan employee intensity memiliki pengaruh signifikan positif terhadap tingkat cost stickiness. Kemudian, faktor target laba dan tingkat leverage memiliki pengaruh signifikan negatif terhadap tingkat cost stickiness. Namun, faktor management empire building incentive yang dinilai dengan free cash flow tidak memiliki pengaruh signifikan positif terhadap tingkat cost stickiness.

*This research aims to provide the empirical evidence regarding cost stickiness behavior and its determinants on listed manufacturing companies. Hypothesis testing is performed using pooled least square method. The result concludes that there is cost stickiness behavior in selling, general and administrative costs. In term of determinants, firm specific adjustment costs measured by asset intensity and employee intensity have positive significant impact to the level of cost stickiness. Meanwhile, earnings target and leverage have negative significant impact to the level of cost stickiness. However, the management empire building incentive measured by free cash flow has no positive significant impact.*