

# **Corporate Governance Supervisory role is the relationship between profit management and cost stickiness**

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**Abstract** One of the most important goals of each business unit is to increase profitability, growth, minimize cost and product pricing, which is based on decision making and planning and control of managers, based on timely and reliable information. The traditional theory of cost behavior states that cost variation is dependent only on activity-level changes, and these changes are symmetric while the costs sickness theory challenges this issue and states that the cost reduction during activity is lower than the increase in costs due to increased activity. Today, the experts consider the best solution to this problem in improving corporate strategy and managing their profits. The purpose of this study is to investigate the relationship between profit management and corporate governance with cost stickiness in companies admitted to Tehran Stock Exchange during the years 1389-1394. This research is empirical analytical In terms of performance, practical in terms of purpose, and regression has been used for the relationship between variables. By using sampling method and applying sample ion conditions, 105 companies were ed as statistical sample. The results showed that there is a positive and significant relationship between profit management and costs stickiness in the first hypothesis. Also, in the second hypothesis, there is a positive and significant relationship between corporate governance and cost stickiness.

**Keywords :** Keywords: corporate governance, profit management, cost stickiness

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