

The Relationship between Working Capital and the Cost of Agency according to the type of Industry in the Companies listed in the Tehran Stock Exchange

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Abstract The purpose of this research is to investigate the relationship between turnover capital and the cost of representation according to the type of industry in the companies admitted to the Tehran Stock Exchange. The spatial domain of the research of the companies accepted in the Tehran Stock Exchange and the territory of that period was six years 2010 to 1394, and 109 companies the batch of two chemical and pharmaceutical industries were ed as research samples. Also, multivariate linear regression analysis has been used to analyze and test the hypotheses of the research. This research is a descriptive-correlation research method in terms of data collection method, because it is not manipulated in independent and dependent variables and attempts to discover the relationships between them in the real world And its main purpose is to determine the extent, and type of relationship between the test variables. According to the results, there is not a meaningful relationship between the average inventory turnover and the company's representation costs. There is a reverse and significant relationship between the payroll and the cost of representation of the company. There is a meaningful relationship between the payout period and the company's representation costs.

Keywords : Key words: Working capital, Cost of Agency, Corporate Ownership

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