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摘要(中)	<p>論文摘要內容：本研究旨在分析以銷貨淨額為成本動因下探討國內 A、B、C、D 四家從事不同產業產品買賣公司之管銷費用及其費用細目之成本習性以瞭解銷管費用是否存在成本僵固性的現象及其僵固性產生來源。本研究採迴歸分析作為分析工具，以季資料、年資料來探討銷管費用及其細目，探討銷管費用的僵固性及其發生來源。實證結果如下：</p> <p>一、成本習性：就四家公司合併資料而言，當銷貨收入淨額變動 1% 時，銷管費用總額變動.277%，而費用細目人事費用(.270%)、旅費(.734%)、運費(.333%)、郵電費(.335%)、交際費(.705%)、燃料費(.797%)、水電費(.634%)、職工福利(.894%)、其他費用(.588%)。二、成本僵固</p>

	<p>性：就季資料而言，A、C、D 公司銷管費用有僵固性現象，但除 C 公司外，A、D 公司銷管費用僵固性的成本習性並不顯著。就合併資料之年資料分析而言，當銷貨收入淨額增加 1%時，銷管費用會增加 0.575%；當銷貨收入淨額減少 1%時，銷管費用會減少 0.401%，即以一年為一期銷管費用確實具有僵固性的成本習性存在。比較各期僵固現象得知以年資料較能解釋其僵固現象。三、僵固性發生來源：各家公司稍有不同，整體而言，呈現僵固性現象之銷管費用細目有文具用品、人事費用、旅費、郵電費、修繕費、廣告費、稅捐、交際費、燃料費、租金支出、折舊、其他費用。除 C 公司的折舊、燃料費及 D 公司的人事費用結果顯著外，餘不顯著。另實證結果發現：呈現僵固性現象之費用科目合計比率佔總管銷費用比重愈高，僵固性愈顯著。故以僵固性顯著水準比較：C 公司>D 公司>A 公司>B 公司。</p>
<p>摘要 (英)</p>	<p>Abstract This study adopts case study approach and use net sales as cost driver to examine the cost behavior, cost stickiness and source of cost stickiness of SG&A. The sample firms are four merchandising firms in different industries. This study uses detailed historical cost data of individual SG&A expense items to probe the source of cost stickiness.. The empirical results are as follows: 1. Cost behavior: For the merged data, SG&A will vary by 0.277% when net sales changes by 1%. For individual SG&A expense items, the sensitivity to a 1% change in net sales are as follows: personnel cost(0.270%), traveling expenses(0.734%), freight charges (0.333%), communication charges (0.335%), entertainment (0.705%), fuel fee (0.797%), utility (0.634%), industrial welfare (0.894%), and other expenses (0.588%). 2. Cost stickiness: In seasonal data, the study finds stickiness in cost behavior of SG&A in firm A, C and D; but the cost stickiness of firm A and D are not statistically significant. When analyzed by year, SG&A exhibit sticky behavior: SG&A rises by 0.575% when net sales increases by 1% and falls 0.401% when net sales decreases by 1%. And, the cost stickiness is stronger in yearly data than any other data. 3. Source of Cost stickiness: Of the individual expense items, stationery, personnel, traveling, communication, repair, advertisement, tax, entertainment, fuel, rental, depreciation and other expenses, all exhibit cost stickiness, with slight differences for each firm. However, only the cost stickiness in depreciation and fuel expenses for firm C and personnel cost for firm D are statistically significant. Moreover, the ranking of sticky phenomenon among the four companies is as follows: firm C > firm D > firm A> firm B.</p>
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<p>參考 文獻</p>	<p>參考文獻 一、中文部分 曾聯洲，2003，銷管費用僵固性之研究，國立政治大學會計研究所未出版碩士論文。林旻毅，2004，銷管費用僵固性</p>

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