

## ABSTRACT

*This research examined the effect of profitability, asset intensity, employee intensity, free cash flow, leverage, and size on cost stickiness with tobin's q as control variable. Cost stickiness was measured using the changes in selling, general, and administrative (SG&A) cost.*

*The research used secondary data and the population of this research was 380 manufacturing companies listed on Indonesia Stock Exchange in the 2016-2020 period. The method used by purposive sampling with 102 manufacturing firms were obtained as the sample of this research. The analytical method used multiple linear regression analysis.*

*The results showed that profitability and size have a positive and significant effect on cost stickiness, asset intensity, free cash flow, and leverage have a negative and significant effect on cost stickiness, and employee intensity has a positive and insignificant effect on cost stickiness.*

*Keyword: Profitability, Asset Intensity, Employee Intensity, Free Cash Flow, Leverage, Size, Cost Stickiness*