

The Relationship between Management Capability and Timeliness of Financial Reporting

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The timeliness of financial reports is one of the most important pillars of the quality of providing financial information to companies because the timeliness of information can lead to better and more efficient use of information users, which transmits the final product of the accounting system. The purpose of this study was to investigate the relationship between management ability and timeliness of financial reporting. This research is descriptive in terms of orientation, applied research and purpose. The statistical population of this study is the accepted companies in the Tehran Stock Exchange during the period 2011 to 1395, the information about them is available. In this research, descriptive and inferential statistics were used to analyze the research data for analyzing the research data. The results of the research showed that there is a significant relationship between the ability to manage and the timeliness of financial reporting. Also, the findings show no significant relationship between equity returns and timeliness of financial reporting, but there is a significant relationship between financial leverage and timeliness of financial reporting.

Keywords : manager's ability, timely reporting, financial reporting

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