

## عنوان مقاله:

Evaluation of the Relationship between Accounting Variables and Timelines of Annual Reports of Accepted Companies in Tehran Stock Exchange

## محل انتشار:

کنفرانس بین المللی مدیریت و حسابداری (سال: 1395)

تعداد صفحات اصل مقاله: 13

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## خلاصه مقاله:

One of the main aims of financial reporting and providing financial bills is to create useful information for stock holders, customers, creditors, governmental organizations and people in order to make decision. On the other hand, that information can be considered as relative one which is provided timely. If the information isn't provided timely, it will lose its usefulness for decision making and judgments of users. Obviously, the one who has access to accounting information earlier can make better decisions. This research evaluates the relationship between accounting variables and timely annual financial reports of Tehran stock exchange. Evaluation of hypothesis used combined data statistical method between 2009 and 2015 using the information of 160 companies via systematic elimination sampling method. Research results showed that there is a negative and reverse relationship between current ratio, assets return and equity and profitability of stock holders and timely reports and it reduces days of delay in financial reporting and provides better financial bills. It also showed that there is a direct positive relationship between financial leverage and .timely financial reports but there were no meaningful relationship between company size and timely financial reports

## کلمات کلیدی:

current ratio, financial leverage, assets return, profitability, timely financial reporting

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/553547>

