Relationship between Corporate Governance and Earnings Timeliness in Tehran Stock Exchange

Abolfazl Ghadiri Moqaddam\textsuperscript{a}, Bahareh Sohrabi\textsuperscript{b}, Golnaz Basiri\textsuperscript{c}, Elham Parandeh\textsuperscript{d}, Seyedeh Zahra Zargar\textsuperscript{e}, Somayeh Khakshour\textsuperscript{f}

\textsuperscript{a}PHD. Department of Accounting, Mashhad branch, Islamic Azad University, Mashhad, Iran
\textsuperscript{b}M.A Student, Department of Accounting, Mashhad Branch, Islamic Azad University, Mashhad, Iran
\textsuperscript{c}M.A Student, Department of Accounting, Mashhad Branch, Islamic Azad University, Mashhad, Iran
\textsuperscript{d}M.A Student, Department of Accounting, Mashhad Branch, Islamic Azad University, Mashhad, Iran
\textsuperscript{e}M.A Student, Department of Accounting, Mashhad Branch, Islamic Azad University, Mashhad, Iran
\textsuperscript{f}M.A Student, Department of Accounting, Mashhad Branch, Islamic Azad University, Mashhad, Iran

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Abstract

The objective of this research is to investigate the relationship between corporate governance and earnings timeliness in Tehran Stock Exchange. For this purpose, the information of 60 companies was studied during 2009-2013. To analyze the statistical data, SPSS software was used. The independent variables are the institutional ownership, state ownership, foreign ownership, family ownership and concentration of ownership. The dependent variable is the earnings timeliness. The control variables include Company size, financial leverage and ROA.

The results show that there is a significant relationship between the variables of the institutional ownership, state ownership, foreign ownership, family ownership and concentration of ownership and the earnings timeliness.

Key words: Corporate governance, ownership structure, earnings timeliness.
References: