

ABSTRACT

The purpose of this study was to examine how the size, liquidity, and financial hardship of a company affect the timely submission of financial reports. This study focused on the property and real estate industry, with a sample population of 92 organisations. Purposive sampling was then utilised to choose 63 companies from the sample. In this study, descriptive statistical analysis and logistic regression analysis were performed using SPSS version 28 software. The study's findings indicate that while liquidity and financial distress have no influence on financial report timeliness concurrently, company size simultaneously has a negative effect on it.