

## **ABSTRACT**

Financial reports purportedly communicate a company's financial performance as well as provide feedback on management's past decisions. Therefore, financial reporting quality should be related to the top management team characteristics. This research empirically examines how top management team characteristics (i.e., team homogeneity and shared experience) affect financial reporting quality. I replicate Zhang (2019) research design in an emerging market context. I conjecture a positive relationship, opposite to Zhang (2019) results because Thai emerging market has different ownership and cultural structure. The sample of Thai SET 100 firms during 2011 to 2020 includes 819 firm-year observations. The findings suggest that team homogeneity and shared experience are positively related to financial reporting quality, consistent with the hypotheses. The effective monitoring by low tenure independent directors in board attenuates positive relation between Top Management Team (TMT) characteristic of financial reporting quality.