ABSTRACT

This study aims to examine and analyze empirical evidence regarding the effect of independent commissioners, audit committee size, audit committee expertise, audit committee meetings, sharia supervisory board meetings on audit report lag. The dependent variable in the study is audit report lag which is measured based on the period starting from the deadline for the company to close its books on December 31 to the date specified in the independent auditor's report. This study also has a control variable, namely the size of the bank.

The population in the study is all Islamic commercial banks registered with the OJK (Otoritas Jasa Keuangan) in Indonesia during the period 2016 - 2020. The number of samples is 120 observations taken by purposive sampling method. The analytical method used is multiple linear regression analysis. The classical assumption test is carried out first before performing multiple regression testing.

The analysis results show that the size of the board of commissioners independent, audit committee size, audit committee expertise, and sharia supervisory board meetings have no effect on audit report lag. While the audit committee meeting has significant effect.

Keywords: Audit report lag, sharia banking, corporate governance, audit committee, and sharia supervisory board.