

TABLE OF CONTENTS

THESIS APPROVAL	ii
THESIS EXAMINATION APPROVAL.....	iii
ORIGINALITY STATEMENT	iv
MOTTO	v
ABSTRACT	vi
ABSTRAK	vii
FOREWORDS	viii
TABLE OF CONTENTS	xi
LIST OF TABLES	xiv
LIST OF FIGURES	xv
LIST OF APPENDIX	xvi
CHAPTER I	1
INTRODUCTION	1
1.1 Background	1
1.2 Research Problem	8
1.3 Research Objective and Contribution	10
1.3.1 Research Objective	10
1.3.2 Research Contribution	10
1.4 Structure of Thesis	10
CHAPTER II	12
LITERATURE REVIEW	12
2.1 Theoretical Background	12
2.1.1 Agency Theory	12
2.1.2 Audit Report Lag	14

2.1.3 Audit Committee Size	16
2.1.4 Audit Committee Expertise	17
2.1.5 Audit Committee Meeting.....	18
2.1.6 Sharia Supervisory Board Size	19
2.1.7 Sharia Supervisory Board Meeting	20
2.2 Previous Research.....	21
2.3 Theoretical Framework.....	26
2.4 Hypothesis Development.....	27
2.4.1 The Influence of Audit Committee Size on Audit Report Lag	27
2.4.2 The Influence of Audit Committee Expertise on Audit Report Lag	29
2.4.3 The Influence of Audit Committee Meeting on Audit Report Lag	31
2.4.4 The Influence of Sharia Supervisory Board Size on Audit Report Lag	32
2.4.5 The Influence of Sharia Supervisory Board Meeting on Audit Report Lag.....	34
CHAPTER III	36
RESEARCH METHODOLOGY	36
3.1 Operational Variable	36
3.1.1 Dependent Variable	36
3.1.2 Independent Variable.....	36
3.2 Population and Sample	39
3.2.1 Research Population	39
3.2.2 Research Sample	40
3.3 Types and Sources of Data	40
3.4 Data Collection Method.....	40
3.5 Data Analysis Method	41
3.5.1 Data Analysis	41
3.5.2 Classical Assumptions Test.....	41
3.5.3 Linear Regression Analysis.....	43
CHAPTER IV	46
RESULTS AND DISCUSSION	46
4.1 Description and Research Object.....	46
4.1.1 Research Description.....	46
4.1.2 Research Object.....	47

4.2. Data Analysis	48
4.2.1 Descriptive Statistic Test	48
4.2.2 Classical Assumptions Test	50
4.2.3 Linear Regression Analysis	54
4.3 Discussion	59
4.3.1 The Effect of Audit Committee Size on Audit Report Lag	59
4.3.2 The Effect of Audit Committee Expertise on Audit Report Lag	62
4.3.4 The Effect of Audit Committee Meeting on Audit Report Lag	63
4.3.5 The Effect of Sharia Supervisory Board Size on Audit Report Lag	64
4.3.6 The Effect of Sharia Supervisory Board Meetings on Audit Report Lag	66
CHAPTER V	69
CONCLUSION AND SUGGESTION	69
5.1 Conclusion	69
5.2 Research Implication	71
5.3 Research limitation	72
5.4 Suggestion	73
REFERENCES	74
APPENDIX	87