

REFERENCES

- Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit committee characteristics and restatements. *Auditing*, 23(1), 69–87.
<https://doi.org/10.2308/aud.2004.23.1.69>
- Abdillah, M. R., Mardijuwono, A. W., & Habiburrochman, H. (2019). The effect of company characteristics and auditor characteristics to audit report lag. *Asian Journal of Accounting Research*, 4(1), 129–144.
<https://doi.org/10.1108/AJAR-05-2019-0042>
- Abdul Rahman, A. R., & Bukair, A. A. (2013). The influence of the Shariah supervisory board on corporate governance disclosure in Islamic banks. *Asian Review of Accounting*.
- Abdul Rahman, A. R., Mohamed Ariff, M., & Mohamad Haron, S. (2013). Corporate governance and financial reporting quality in Islamic banks. *Journal of Islamic Accounting and Business Research*, 4(1), 28–48.
- Abdullah, S.-N. (2006). Board Composition, Audit Committee and Timeliness of Corporate Financial Reports in Malaysia. In *Corporate Ownership & Control* (Vol. 4, Issue 2).
- Abernathy, J. L., Masli, A., & Stefaniak, C. (2014). The association between characteristics of audit committee accounting experts, audit committee chairs, and financial reporting timeliness. *Advances in Accounting*, 30(2), 283–297.
- Afify, H. A. E. (2009). Determinants of audit report lag: Does implementing corporate governance have any impact? Empirical evidence from Egypt. *Journal of Applied Accounting Research*, 10(1), 56–86.
<https://doi.org/10.1108/09675420910963397>
- Agyei-Mensah, B. K. (2019). The effect of audit committee effectiveness and audit quality on corporate voluntary disclosure quality. *African Journal of Economic and Management Studies*, 10(1), 17–31.
<https://doi.org/10.1108/AJEMS-04-2018-0102>
- Ahmad, N., Astifar Alias, F., & Abdul Razak, A. (2023). *UNDERSTANDING POPULATION AND SAMPLE IN RESEARCH: KEY CONCEPTS FOR VALID CONCLUSIONS*.
- Al Farooque, O., Buachoom, W., & Sun, L. (2020). Board, audit committee, ownership and financial performance – emerging trends from Thailand. *Pacific Accounting Review*, 32(1), 54–81. <https://doi.org/10.1108/PAR-10-2018-0079>

- Al-Ajmi, J. (2008). Audit and reporting delays: Evidence from an emerging market. *Advances in Accounting*, 24(2), 217–226. <https://doi.org/10.1016/j.adiac.2008.08.002>
- Al-Baidhani, A. M. (2020). Impact of audit committee characteristics on reporting lag: Evidence from emerging markets. *Journal of Accounting and Financial Reporting*.
- Alfraih, M. (2017). Role of Shariah supervisory board in corporate governance of Islamic banks. . *International Journal of Law and Management*.
- Alfredson, K., Leo, K., Picker, R., Loftus, J., Wise, S., & Yap, C. (2009). Applying International Financial Reporting Standards . *John Wiley & Sons Australia, 2nd ed.*
- Alkhatib, K., & Marji, Q. (2012). Audit Reports Timeliness: Empirical Evidence from Jordan. *Procedia - Social and Behavioral Sciences*, 62, 1342–1349. <https://doi.org/10.1016/j.sbspro.2012.09.229>
- Alman, M. (2012). *Shari'ah Supervisory Board Composition Effects On Islamic Banks' Risk-Taking Behavior*.
- Almutairi, A. R., & Quttainah, M. A. (2019). Corporate governance and accounting conservatism in Islamic banks. *Thunderbird International Business Review*, 61(5), 745–764. <https://doi.org/10.1002/tie.22063>
- Alqatamin, R. M. (2002). *Audit report lag and the timeliness of corporate reporting: Malaysian evidence*.
- Al-Shetwi, M., Ramadili, S. M., Chowdury, T. H. S., & Sori, Z. M. (2011). Impact of internal audit function (IAF) on financial reporting quality (FRQ): Evidence from Saudi Arabia. *AFRICAN JOURNAL OF BUSINESS MANAGEMENT*, 5(27). <https://doi.org/10.5897/ajbm11.1805>
- Alzeban, A., & Sawan, N. (2015). The impact of audit committee characteristics on the implementation of internal audit recommendations. *Journal of International Accounting, Auditing and Taxation*, 24, 61–71. <https://doi.org/10.1016/j.intaccaudtax.2015.02.005>
- Anwar, R., Suleman, N., & Thalib, M. (2022). Size Board of Commissioners, Independent Commissioners and Audit Committee on Audit Report Lag. *Golden Ratio of Auditing Research*, 2, 1. <https://doi.org/10.52970/grar.v2i1.166>
- Apadore, K., & Mohd Noor, M. (2013). Determinants of Audit Report Lag and Corporate Governance in Malaysia. *International Journal of Business and Management*, 8(15). <https://doi.org/10.5539/ijbm.v8n15p151>

- Ariff, M. (1988). ISLAMIC BANKING. *Asian-Pacific Economic Literature*, 2(2), 48–64. <https://doi.org/10.1111/j.1467-8411.1988.tb00200.x>
- Ashton, R. H., Graul, P. R., & Newton, J. D. (1989). Audit delay and the timeliness of corporate reporting. *Contemporary Accounting Research*, 5(2), 657–673. <https://doi.org/10.1111/j.1911-3846.1989.tb00732.x>
- Ashton, R. H., Willingham, J. J., Elliotttt, R. K., Ashton, A. H., Kross, W., Lindahl, F. W., Pastena, V., & Penman, S. H. (1987). An Empirical Analysis of Audit Delay. In *Journal of Accounting Research* (Vol. 25, Issue 2).
- Baatwah, S. R., Salleh, Z., & Ahmad, N. (2015). Corporate governance mechanisms and audit report timeliness: empirical evidence from Oman. In *Int. J. Accounting, Auditing and Performance Evaluation* (Vol. 11).
- Baklouti, I. (2022). Is the Sharia supervisory board a friend or an enemy of Islamic banks? *Journal of Islamic Marketing*, 13(2), 526–541. <https://doi.org/10.1108/JIMA-04-2020-0118>
- Bamber, E. M., Bamber, L. S., & Schoderbeck, M. P. (1993). Audit structure and other determinants of audit report lag - an empirical - analysis. *Auditing - A Journal of Practice & Theory*, 12(1), 1–23.
- Banaga, A., Ray, G., & Tomkins, C. (1994). External audit and corporate governance in Islamic banks. *Accounting, Auditing & Accountability Journal*, 7(4), 7–33.
- BAPEPAM. (2012). *KEPUTUSAN KETUA BAPEPAM TENTANG PEMBENTUKAN DAN PEDOMAN PELAKSANAAN KERJA KOMITE AUDIT*.
- Basri, H., Siti Nabiha, A. K., & Majid, M. S. A. (2016). Accounting and accountability in religious organizations: An islamic contemporary scholars' perspective. *Gadjah Mada International Journal of Business*, 18(2), 207–230. <https://doi.org/10.22146/gamaijb.12574>
- Baydoun, N., & Willett, R. (2000). Islamic Corporate Reports. *ABACUS*, 36(No. 1).
- Beasley, M. S., & Salterio, S. E. (2001). The Relationship between Board Characteristics and Voluntary Improvements in Audit Committee Composition and Experience. *Contemporary Accounting Research*, 18(4), 539–570. <https://doi.org/10.1506/RM1J-A0YM-3VMV-TAMV>

- Bedard, J., Chtourou, S. M., & Courteau, L. (2004). The effectiveness of audit committees as a corporate governance mechanism: Evidence from dysfunctional audit-related behaviors. *Contemporary Accounting Research*, 21(2), 223–245.
- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 14(2), 174–210. <https://doi.org/10.1111/j.1099-1123.2009.00413.x>
- Bukhari, K., S. A., & Ahmad, S. (2020). Corporate governance and audit report lag: Evidence from the Pakistan stock exchange. *Corporate Governance: The International Journal of Business in Society*, 20(4), 681–695.
- Cadbury, A. (1992). Report of the Committee on the Financial Aspects of Corporate Governance. *London: Gee & Co. Ltd.*
- Carslaw, A. P. N., & Kaplan, S. E. (1991). An examination of audit delay: Further evidence from New Zealand. *Accounting and Business Research*, 22, 21–32.
- Chalu, H. (2021). Board characteristics, auditing characteristics and audit report lag in African Central Banks. *Journal of Accounting in Emerging Economies*, 11(4), 578–609. <https://doi.org/10.1108/JAEE-09-2019-0173>
- Choi, S., Kim, J., & Kim, Y. (2004). The effects of audit committee characteristics on audit quality. *Journal of Accounting and Public Policy*, 23(5), 433–458.
- Cohen, J., Krishnamoorthy, G., & Wright, A. M. (2002). Corporate Governance and the Audit Process. *Contemporary Accounting Research*, 19(4), 573–594. <https://doi.org/10.1506/983M-EPXG-4Y0R-J9YK>
- Collier, P., & Gregory, A. (1996). Audit committee effectiveness and the audit fee. *European Accounting Review*, 5(2), 177–198. <https://doi.org/10.1080/09638189600000012>
- Davies, B., & Whitred, G. (1980). The timing of corporate annual reporting. *Abacus*, 16(1), 40–55.
- Defond, M. L., Hann, R. N., Xuesong, H. U., & Engel, E. (2005). Does the market value financial expertise on audit committees of boards of directors? *Journal of Accounting Research*, 43(2), 153–193. <https://doi.org/10.1111/j.1475-679x.2005.00166.x>
- Dezoort, F. T., Hermanson, D. R., Archambeault, D. S., Albany, S., & Reed, S. A. (2002). *Audit Committee Effectiveness: A Synthesis of the Empirical Audit Committee Literature*. <http://digitalcommons.kennesaw.edu/facpubs>

- DeZoort, F. T., & Salterio, S. E. (2001). The effects of corporate governance experience and financial-reporting and audit knowledge on audit committee members' judgments. *Auditing*, 20(2), 31–47.
<https://doi.org/10.2308/aud.2001.20.2.31>
- Dhaliwal, D., Naiker, V., & Navissi, F. (2010). The association between accruals quality and the characteristics of accounting experts and mix of expertise on audit committees. *Contemporary Accounting Research*, 27(3), 787–827.
<https://doi.org/10.1111/j.1911-3846.2010.01027.x>
- Dopuch, N., Holthausen, R. W., & Leftwich, R. W. (1986). ABNORMAL STOCK RETURNS ASSOCIATED WITH MEDIA DISCLOSURES OF “SUBJECI-TO” QUALIFIED AUDIT OPINIONS*. In *Journal of Accounting and Economics* (Vol. 8).
- Doyle, J. T., & Magilke, M. J. (2013). Decision Usefulness and Accelerated Filing Deadlines. *Journal of Accounting Research*, 51(3), 549–581.
<https://doi.org/10.1111/1475-679X.12004>
- Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review* (Vol. 14, Issue 1). Academy of Management Review.
- Ernst, & Young. (2016). *World Islamic Banking Competitiveness Report 2014-15 Participation Banking 2.0*.
- Fama, E. F., & Jensen, M. C. (1983). *Separation of ownership and control*.
<http://www.journals.uchicago.edu/t-and-c>
- Faozan, A. (2013). Implementasi Good Corporate Governance dan Peran Dewan Pengawas Syariah di Bank Syariah. *Jurnal Ekonomi Islam*, VII(1).
- Farag, Hisham, Mallin, C., & Yong, K. O. (2018). Corporate Governance in Islamic Banks: New Insight for Dual Board Structure and Agency Relationships. *Journal of International Financial Markets*, 54, 59–77.
- Farook, S., Hassan, M. K., & Lanis, R. (2011). Determinants of corporate social responsibility disclosure: The case of Islamic banks. *Journal of Islamic Accounting and Business Research*, 2(2), 114–141.
- FASB. (2010). *Conceptual Framework for Financial Reporting No. 8 Chapter 3*.
- Fields, L. P., & Wilkins, M. S. (1991). *The Information Content of Withdrawn Audit Qualifications: New Evidence on the Value of “Subject-To” Opinions*.
https://digitalcommons.trinity.edu/busadmin_faculty

- Garas, S. N. (2012). The control of the Shari'a Supervisory Board in the Islamic financial institutions. *International Journal of Islamic and Middle Eastern Finance and Management*, 5(1), 8–24.
<https://doi.org/10.1108/17538391211216794>
- Garas, S. N., & Pierce, C. (2010). Shari'a supervision of Islamic financial institutions. *Journal of Financial Regulation and Compliance*, 18(4), 386–407. <https://doi.org/10.1108/13581981011093695>
- Ghayad, R. (2008). Corporate governance and the global performance of Islamic banks. *Humanomics*, 24(3), 207–216.
<https://doi.org/10.1108/08288660810899368>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariat dengan Program IBM SPSS 23. Edisi 8.*
- Grais, W., & Pellegrini, M. (2006). Corporate Governance and Shariah Compliance in Institutions Offering Islamic Financial Services (Policy Research Working Paper No. 4054). *The World Bank*.
- Gunarsa, I. G. A. C., & Putri, I. A. D. (2017). Pengaruh Komite Audit, Independensi Komite Audit, dan Profitabilitas Terhadap Audit Report Lag di Perusahaan Manufaktur. *E-Jurnal Akuntansi Universitas Udayana*, 20.2, 1672–1703.
- Habib, A., & Bhuiyan, M. B. U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20(1), 32–44. <https://doi.org/10.1016/j.intaccaudtax.2010.12.004>
- Habib, A., Bhuiyan, M. B. U., Huang, H. J., & Miah, M. S. (2019). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*, 23(1), 20–44. <https://doi.org/10.1111/ijau.12136>
- Haji, A. A. (2014). The relationship between audit committee meeting frequency and corporate voluntary disclosure: Evidence from Malaysia. *Managerial Auditing Journal*.
- Hama, M. (2016). *Sharia Supervisory Board Characteristics and Islamic Banks' Performance*.
- Hamid, M., Sufi, I., Konadi, W., Program Studi Ekonomi Pembangunan, Ms., Yusrizal Akmal, drh, Program Studi Budidaya Perairan, Ms., Pertanian, F., & Iddris, J. (2019). *ANALISIS JALUR DAN APLIKASI SPSS VERSI 25 EDISI PERTAMA*.

- Haniffa, R. M., & Cooke, T. E. (2002). CULTURE AND CORPORATE GOVERNANCE IN MALAYSIA ABACUS ORIGINAL ARTICLE 0 0 Graphicraft Limited, Hong Kong Culture, Corporate Governance and Disclosure in Malaysian Corporations. *ABACUS*, 38(3).
- Hasan, M. K., & Alam, M. M. (2009). Corporate governance and disclosure practices in Islamic financial institutions. *International Review of Business Research*, 5(5), 254–267.
- Hashim, U. J. B., & Rahman, R. B. A. (2011). *Audit Report Lag and the Effectiveness of Audit Committee Among Malaysian Listed Companies*. <http://www.eurojournals.com50>
- Hillman, A. I., & Dalziel, T. (2003). BOARDS OF DIRECTORS AND FIRM PERFORMANCE: INTEGRATING AGENCY AND RESOURCE DEPENDENCE PERSPECTIVES. In *Management Review* (Vol. 28, Issue 3).
- Hillman, A. J., Withers, M. C., & Collins, B. J. (2009). Resource Dependence Theory: A Review. *Journal of Management*, 35(6), 1404–1427. <https://doi.org/10.1177/0149206309343469>
- IFRS. (n.d.). *Conceptual Framework for Financial Reporting*.
- Ika, S. R., & Mohd Ghazali, N. A. (2012). Audit committee effectiveness and timeliness of reporting: Indonesian evidence. *Managerial Auditing Journal*, 27(4), 403–424. <https://doi.org/10.1108/02686901211217996>
- Ishaku, A., Abdulkarim, H. A., & Mohammed, H. S. C. (2021). Moderating Effect of Audit Quality on the Relationship Between Board Characteristics and Audit Report Lag of Listed Non-Financial Companies in Nigeria. *Research Journal of Finance and Accounting*. <https://doi.org/10.7176/rjfa/12-8-06>
- Iskandar, M. J., & Trisnawati, E. (2010). *FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT REPORT LAG PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA* (Vol. 12, Issue 3).
- Ismail, K. N. I. K., & Chandler, r. (2005). Disclosure in the quarterly financial reports of Malaysian companies: An investigation of incentives and disincentives. *Asian Review of Accounting*, 13(1), 1–18.
- Ismail, T. H., Mansour, K., & Sayed, E. (2022). Effects of other comprehensive income on audit fees and audit report lag in Egyptian firms: does board gender diversity matter? *Journal of Economic and Administrative Sciences*. <https://doi.org/10.1108/jeas-10-2021-0201>

- Isnania, S. A., Sukarmanto, E., Maemunah, M., Akuntansi, P., Ekonomi, F., & Bisnis, D. (n.d.). *Prosiding Akuntansi Pengaruh Komite Audit, Dewan Komisaris Independen dan Reputasi KAP Terhadap Audit Report Lag.*
- Jacobides, M. G., & Croson, D. C. (2001). Information Policy: Shaping the Value of Agency Relationships. *Academy of Management Review*, 26(2), 202–223. <https://doi.org/10.5465/amr.2001.4378014>
- Jaggi, B., & Tsui, J. (1999). Determinants of audit report lag: Further evidence from Hong Kong. *Accounting and Business Research*, 30(1), 17–28. <https://doi.org/10.1080/00014788.1999.9728921>
- Jensen, M. C. (1993). Presidential address: The modern industrial revolution, exit, and the failure of internal control systems. *The Journal of Finance*, 48(3), 831–880.
- Jensen, M. C., & Meckling, W. H. (1976). *THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE.*
- Kaaroud, M. A., Mohd Ariffin, N., & Ahmad, M. (2020). The extent of audit report lag and governance mechanisms: Evidence from Islamic banking institutions in Malaysia. *Journal of Islamic Accounting and Business Research*, 11(1), 70–89. <https://doi.org/10.1108/JIABR-05-2017-0069>
- Karamanou, I., & Vafeas, N. (2005). The association between corporate boards, audit committees, and management earnings forecasts: An empirical analysis. *Journal of Accounting Research*, 43(3), 453–486. <https://doi.org/10.1111/j.1475-679X.2005.00177.x>
- Khan, M. A., Porwal, A. K., & Alam, M. (2017). Sharia Supervisory Board and Islamic Banks' Performance: Evidence from Bangladesh. *Journal of Islamic Accounting and Business Research*, 8(2), 174–188.
- Kibiya, M. U. (2016). *Audit Committee Characteristics and Financial Reporting Quality: Nigerian Non-Financial Listed Firms*. 753–760. <https://doi.org/10.15405/epsbs.2016.08.106>
- Knapp, M. C. (1987). An Empirical Study of Audit Committee Support for Auditors Involved in Technical Disputes with Client Management. In *Source: The Accounting Review* (Vol. 62, Issue 3).
- Krishnan, G. V., & Visvanathan, G. (2008). Does the SOX definition of an accounting expert matter? The association between audit committee directors' accounting expertise and accounting conservatism. *Contemporary Accounting Research*.

- Lara, J. M. G., Osma, B. G., & Penalva, F. (2007). Board of directors' characteristics and conditional accounting conservatism: Spanish evidence. *European Accounting Review*, 16(4), 727–755.
<https://doi.org/10.1080/09638180701706922>
- Lewis, M. K. (2005). *Islamic Corporate Governance*.
- Li, Y., & Zhang, D. (2014). THE INFLUENCE OF CORPORATION GOVERNANCE STRUCTURE ON INTERNAL CONTROL AUDIT REPORT LAG: EVIDENCE FROM CHINA. *Accounting & Taxation*, 6(2), 1944–592. www.theIBFR.org
- Lin, J. W., Li, J. F., & Yang, J. S. (2006). The effect of audit committee performance on earnings quality. *Managerial Auditing Journal*, 21(9), 921–933. <https://doi.org/10.1108/02686900610705019>
- Lipton, M., & Lorsch, J. W. (1992). A Modest Proposal for Improved Corporate Governance. In *Source: The Business Lawyer* (Vol. 48, Issue 1).
- Maranjory, M., & Tajani, M. K. (2022). Big Data and Computing Visions Audit Committee Characteristics and Audit Report Lag: Evidence from the Iran. *Big. Data. Comp. Vis.*, 2(1), 49–60.
<https://doi.org/10.22105/bdcv.2022.331039.1047>
- Matoussi, H., & Grassa, R. (2012). *Is corporate governance different for Islamic banks? A comparative analysis between the Gulf Cooperation Council context and the Southeast Asia context*.
- McDaniel, L., Martin, R. D., & Maines, L. A. (2002). Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy. In *Source: The Accounting Review* (Vol. 77).
- Menon, K., & Williams, J. D. (1994). *The Use of Audit Committees for Monitoring*.
- Mohamad Naimi, M.-N., Shafie, R., & Wan-Hussin, W. N. (2010). Corporate governance and audit report lag in Malaysia. *Asian Academy of Management Journal of Accounting and Finance*, 6(2), 57–84.
- Mollah, S., Hassan, M. K., Al Farooque, O., & Mobarek, A. (2017). The governance, risk-taking, and performance of Islamic banks. *Journal of Financial Services Research*, 51(2), 195–219.
<https://doi.org/10.1007/s10693-016-0245-2>

- Mollah, S., & Zaman, M. (2015). Shari'ah supervision, corporate governance and performance: Conventional vs. Islamic banks. *Journal of Banking and Finance*, 58, 418–435. <https://doi.org/10.1016/j.jbankfin.2015.04.030>
- Muneeza, A., & Hassan, R. (2014). Shari'ah corporate governance: The need for a special governance code. *Corporate Governance (Bingley)*, 14(1), 120–129. <https://doi.org/10.1108/CG-02-2011-0015>
- Musleh Alsartawi, A. (2019). Performance of Islamic banks: Do the frequency of Shari'ah supervisory board meetings and independence matter? *ISRA International Journal of Islamic Finance*, 11(2), 303–321. <https://doi.org/10.1108/IJIF-05-2018-0054>
- Nehme, R., Assaker, G., Khalife, R., Dirkse Van Schalkwyk, R., Steenkamp, R. J., Yuliansyah, Y., Khan, A. A., Worku, Z., Van Der Hauwaert, E., Bruggeman, W., Kim, J., Benzing, J., Börner, C. J., Provasi, R., & Riva, P. (2015). Corporate Ownership & Control. *Corporate Ownership & Control*, 12(3). www.virtusinterpress.org
- Nelson, S. P., & Shukeri, S. N. (2011). Corporate governance and audit report timeliness: Evidence from Malaysia. *Research in Accounting in Emerging Economies*, 11(1), 109–127. [https://doi.org/10.1108/S1479-3563\(2011\)0000011010](https://doi.org/10.1108/S1479-3563(2011)0000011010)
- Nomran, S. A., Haron, H., & Ibrahim, S. (2018). Sharia Supervisory Board size and Islamic banks' performance: evidence from Malaysia. *Journal of Islamic Accounting and Business Research*, 9(3), 422–436.
- Ntim, C. G., Soobaroyen, T., & Broad, M. J. (2017). Governance structures, voluntary disclosures and public accountability: The case of UK higher education institutions. *Accounting, Auditing and Accountability Journal*, 30(1), 65–118. <https://doi.org/10.1108/AAAJ-10-2014-1842>
- Ogoun, S., & Perelayefa, O. G. (2020). Corporate Governance and Audit Quality in Nigeria. *American Journal of Industrial and Business Management*, 10(02), 250–261. <https://doi.org/10.4236/ajibm.2020.102016>
- Otoritas Jasa Keuangan. (2015). Peraturan Otoritas Jasa Keuangan Nomor 55 Tahun 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. *Peraturan Otoritas Jasa Keuangan*, 04(55).
- Otoritas Jasa Keuangan. (2022). Peraturan Otoritas Jasa Keuangan Nomor 16 Tahun 2022 tentang Bank Umum Syariah. *Peraturan Otoritas Jasa Keuangan*, 03(16).

- Oussii, A. A., & Boulila Taktak, N. (2018). Audit committee effectiveness and financial reporting timeliness: The case of Tunisian listed companies. *African Journal of Economic and Management Studies*, 9(1), 34–55.
<https://doi.org/10.1108/AJEMS-11-2016-0163>
- Owusu-Ansah, S. (2000). Timeliness of corporate financial reporting in emerging capital markets: Empirical evidence from the Zimbabwe Stock Exchange. *Accounting and Business Research*, 30(3), 241–254.
<https://doi.org/10.1080/00014788.2000.9728939>
- Quick, R., Sattler, M., & wiemann, D. (2018). The impact of audit committee characteristics on audit quality: Evidence from Germany. *Journal of Accounting and Public Policy*, 37(2), 89–110.
- Rahman, A. A., & Bukair, A. A. (2013). The Influence of the Shariah Supervision Board on Corporate Social Responsibility Disclosure by Islamic Banks of Gulf Co-Operation Council Countries. *Asian Journal of Business and Accounting*, 6(2), 2013.
- Rammal, H. G. (2006). THE IMPORTANCE OF SHARI'AH SUPERVISION IN ISLAMIC FINANCIAL INSTITUTIONS. In *Corporate Ownership and Control* (Vol. 3). <https://ssrn.com/abstract=1442789>
- Raweh, N. A. M., Kamardin, H., & Malik @ Malek, M. (2019). Audit Committee Characteristics and Audit Report Lag: Evidence From Oman. *International Journal of Accounting and Financial Reporting*, 9(1), 152.
<https://doi.org/10.5296/ijafr.v9i1.14170>
- Rusmin, R., & Evans, J. (2017). Audit quality and audit report lag: Case of Indonesian listed companies. *Asian Review of Accounting*, 25(2), 191–210.
<https://doi.org/10.1108/ARA-06-2015-0062>
- Safieddine, A. (2009). Islamic financial institutions and corporate governance: New insights for agency theory. *Corporate Governance: An International Review*, 17(2), 142–158. <https://doi.org/10.1111/j.1467-8683.2009.00729.x>
- Salehi, M., Tarighi, H., & Homayoun, S. (2020). Effectiveness of audit committee in reducing earnings management: Evidence from Iran. *Journal of Financial Reporting and Accounting*.
- Santoso, B. (2018). Pengaruh Ukuran Komite Audit, Solvabilitas, dan Profitabilitas Terhadap Audit Report Lag dengan Audit Tenure Sebagai Variable Moderasi Pada Perusahaan Food and Beverages di BEI 2012 - 2016.
- Sarbanes Oxley Act. (2002). *Sarbanes Oxley Act of 2002*.

- Sharma, D. S., Boo, E., & Sharma, V. D. (2008). The impact of non-mandatory corporate governance on auditors' client acceptance, risk and planning judgments. *Accounting and Business Research*, 38(2), 105–120.
<https://doi.org/10.1080/00014788.2008.9663324>
- Shukeri, S. (2012). The determinants of audit timeliness: Evidence from malaysian. In Article in *Journal of Applied Sciences Research*.
<https://www.researchgate.net/publication/286905270>
- Soliman, M., & Ragab, A. (2014). Audit committee characteristics and earnings management: Evidence from Egypt. *Corporate Ownership and Control*.
- Song, J., & Windram, B. (2004). Benchmarking Audit Committee Effectiveness in Financial Reporting. *International Journal of Auditing*, 8, 195–205.
- Sugiyono. (2013). *METODE PENELITIAN KUANTITATIF*.
- Sultana, N., Singh, H., & Van der Zahn, J. L. W. M. (2015). Audit Committee Characteristics and Audit Report Lag. *International Journal of Auditing*, 19(2), 72–87. <https://doi.org/10.1111/ijau.12033>
- Sunarsih, N. M., Munidewi, I. A. B., & Masdiari, N. K. M. (2021). PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, SOLVABILITAS, KUALITAS AUDIT, OPINI AUDIT, KOMITE AUDIT TERHADAP AUDIT REPORT LAG. *KRISNA: Kumpulan Riset Akuntansi*, 13(1), 1–13.
<https://doi.org/10.22225/kr.13.1.2021.1-13>
- Takhtai, N., Tamimi, M., & Mousavim Z. (2011). Role of the audit committee in financial reporting quality. *Journal of Certified Public Accountants*, 15, 45–56.
- Turlea, E., Stanciu, V., & Cepoi, V. (2010). The impact of corporate governance on audit quality. *Theoretical and Applied Economics*, 17(1), 101–116.
- Vafeas, N. (1999). Board Meeting Frequency and Firm Performance. *Journal of Financial Economics*, 53, 113–142.
- Vafeas, N. (2003). Board meeting frequency and firm performance . *Journal of Financial Economics*, 68(1), 113–142.
- Wan-Hussin, W. N., & Bamahros, H. M. (2013). Do investment in and the sourcing arrangement of the internal audit function affect audit delay? *Journal of Contemporary Accounting and Economics*, 9(1), 19–32.
<https://doi.org/10.1016/j.jcae.2012.08.001>

Xie, B., Davidson III, W. N., & DaDalt, P. J. (2003). *Earnings management and corporate governance: the role of the board and the audit committee.* www.elsevier.com/locate/econbase

Zhang, D. (2017). ACCEPTED MANUSCRIPT A Coefficient of Determination for Generalized Linear Models ACCEPTED MANUSCRIPT ACCEPTED MANUSCRIPT.

Zulfikar, Z., Bawono, A. D. B., Mujiyati, M., & Wahyuni, S. (2020). Sharia corporate governance and financial reporting timeliness: Evidence of the implementation of banking regulations in Indonesia. *Banks and Bank Systems*, 15(4), 179–192. [https://doi.org/10.21511/bbs.15\(4\).2020.15](https://doi.org/10.21511/bbs.15(4).2020.15)