

ABSTRACT

This study aims to examine the level of audit report lag and its relationship with governance mechanisms in Islamic banking institutions. This study uses audit reports again as the dependent variable and governance mechanism (board independent, audit committee size, audit committee meetings, and sharia committee expertise) with the control variable, namely the size of Islamic banking institutions.

The population of this study is Islamic banking institutions listed on the Otoritas Jasa Keuangan for the 2011-2020 period. using the census method, 80 samples of Islamic banking institutions were obtained with a range of years between 2011-2020. Panel data regression analysis is used to test the hypothesis in this study.

The findings from this study prove that the governance mechanism variables, namely the board independent and audit committee meetings, have a significant negative relationship to the extent of ARL. While other variables, namely the size of the audit committee and the sharia committee expertise, have no significant relationship to the extent of ARL.

Keywords : Audit Report Lag, Corporate Governance, Board Independent, Bank Sharia, Sharia Committee, Annual Report