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Systematic Literature Review: Audit Committee on Audit Report Lag

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Abstract

This study aims to review articles related to the effect of the audit committee on audit report lag. A bibliometric-based Systematic Literature Review (SLR) method is employed to identify, evaluate, and synthesize relevant empirical findings from the reputable Scopus database. The literature search was conducted using a combination of the keywords "audit committee" and "audit report lag." Of the 64 articles initially identified, 20 articles met the inclusion criteria after a screening process using the PRISMA protocol. The findings indicate that audit report lag is an important indicator of reporting quality, influenced by a combination of firm-level internal factors, auditor characteristics, and governance mechanisms. Several studies position the audit committee as a governance mechanism that affects not only the quality of financial reporting but also the speed with which reports reach the market. The impact of the audit committee on audit report lag is not one-directional: a committee that is "strong but overly busy" may prolong the process, whereas a committee that is independent, expert, focused, and led by a competent chairperson can act as a key catalyst in improving the timeliness of financial reporting.

Keywords: audit committee, audit report lag, bibliometrics; Systematic Literature Review (SLR)

INTRODUCTION

Audited financial statements constitute a primary source of information for investors, creditors, and regulators in assessing a firm's performance and prospects.

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However, accounting information is only useful if it is provided on a timely basis; delays in the issuance of the audit report (audit report lag/ARL) reduce the relevance of information, increase information asymmetry, and add uncertainty to economic decision-making. Prior studies emphasize that the length of the audit process—as reflected in ARL—is one of the most important determinants of the timeliness of financial reporting and the quality of information received by users (Maranjory, 2022).

Within the corporate governance framework, the audit committee is viewed as a key mechanism responsible for overseeing the financial reporting process, acting as a liaison between the board of commissioners, management, and internal and external auditors, and ensuring that financial statements are prepared reliably and in a timely manner. The presence of an effective audit committee is expected to reduce information asymmetry, constrain managerial opportunistic behavior, and ultimately shorten the audit report lag.

Consistent with this view, recent studies have begun to shift the focus from firm and auditor characteristics to audit committee characteristics as determinants of ARL. Alshammari (2024) investigates 100 non-financial companies listed on the Saudi Exchange (Tadawul) over the period 2020–2022 and finds that financial expertise, prior experience in auditing/financial reporting, and the independence of audit committee members have a significant effect in reducing audit report lag. These findings are developed within the agency theory and resource dependency theory frameworks, which posit that audit committees endowed with strong resources (financial experts, experienced, and independent members) are better able to promote faster issuance of audit reports.

In the context of another developing country, Maranjory (2022) examines the effects of audit committee independence, size, expertise, and gender on audit report lag for firms listed on the Tehran Stock Exchange (TSE) during 2016–2020. The results show that financial expertise and independence of the audit committee are negatively associated with ARL, thereby reinforcing the argument that the quality of the audit committee—rather than its mere existence—determines the timeliness of the audit report. However, the study also finds that gender diversity on the audit committee is positively associated with ARL, while audit committee size has no significant effect. These heterogeneous findings indicate that not all audit committee characteristics operate in the same way with respect to audit report lag.

Mobarak et al. (2021) add another important dimension, namely changes in the reporting environment following the mandatory adoption of IFRS in Saudi Arabia. Using

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396 firm-year observations for non-financial companies over the period 2015–2018, they find that among various audit committee characteristics, only the financial experience of audit committee members consistently has a significant effect on audit report lag. The study also shows that IFRS adoption affects the length of audit report lag, the quality of the audit committee, and the relationship between the two. The complexity of IFRS and its more detailed disclosure requirements tend to increase audit workload and potentially lengthen ARL, while at the same time encouraging improvements in audit committee quality so that it can oversee the financial reporting process more effectively.

When considered together, these three studies suggest that: (1) financial expertise and independence of the audit committee consistently emerge as factors that can reduce audit report lag; (2) other variables such as size, meeting frequency, gender, and contextual characteristics (e.g., IFRS adoption) yield results that are not always consistent; and (3) most of the evidence remains concentrated in emerging markets in the Middle East region (Saudi Arabia, Iran), which have specific governance and regulatory characteristics.

The limited scope, divergent empirical findings, and the still fragmented focus on particular contexts and audit committee characteristics indicate the need for a Systematic Literature Review (SLR) on the effect of the audit committee on audit report lag. This SLR is important in order to: (1) comprehensively map the various audit committee characteristics that have been examined (expertise, independence, size, meeting frequency, gender, experience, and others); (2) identify consistencies and inconsistencies in findings across countries and regulatory regimes (e.g., before and after IFRS adoption); and (3) formulate research gaps and future research agendas, including the potential application and testing of these relationships in other capital market contexts such as Indonesia. Accordingly, an SLR on “The Effect of the Audit Committee on Audit Report Lag” will provide both theoretical and practical contributions to strengthening corporate governance and improving the timeliness of financial reporting across jurisdictions..

LITERATURE REVIEW

Agency Theory

Agency theory explains the conflict of interest between owners (principals) and management (agents) arising from information asymmetry. Managers have the potential to behave opportunistically, for example by delaying the disclosure of information or “managing” the figures in the financial statements. The audit committee is regarded as a

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control mechanism that mitigates this conflict through its monitoring function over the financial reporting and auditing processes. In the context of ARL, an effective audit committee is expected to reduce agency costs and encourage a faster audit process, thereby shortening the audit report lag.

Signaling Theory

Signaling theory emphasizes that management can transmit signals to external parties (investors, creditors, regulators) in order to reduce information asymmetry. A strong audit committee (independent, expert, and active) serves as a signal that the company has sound corporate governance and is committed to transparency in reporting. Likewise, a short ARL constitutes a positive signal that the financial statements are free from major problems and that internal control is adequate. Strengthening the audit committee and seeking to minimize audit report lag can therefore be viewed as corporate strategies to signal reporting quality and build market confidence.

Audit Committee

The audit committee is one of the main corporate governance mechanisms, established by and from members of the board of commissioners to oversee the financial reporting process, the effectiveness of internal control, and the relationship with the external auditor. The audit committee acts as an extension of the board in ensuring the integrity of the financial statements, monitoring the audit process, and serving as a liaison between management, the internal auditor, and the external auditor. In a governance context, an audit committee whose members are independent, knowledgeable in accounting/finance, and actively engaged in deliberation is considered capable of improving both the quality and timeliness of financial reporting (Maranjory, 2022).

From an agency theory perspective, the existence of an audit committee is expected to reduce information asymmetry between management and owners, while at the same time constraining managers' opportunistic behaviour through its monitoring function over the preparation of financial statements and the execution of the audit. Cross-country evidence shows that an effective audit committee—measured through characteristics such as size, independence, meeting frequency, and financial expertise—is associated with improved governance quality, greater audit effectiveness, and more efficient financial reporting processes (Mobarak et al., 2021).

A number of empirical studies affirm that audit committee quality plays a role in shortening the audit report lag (ARL). Evidence from the Iranian capital market shows

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that the financial expertise and independence of the audit committee have a significant negative effect on ARL, meaning that the more members who are experts in finance and the more independent the committee, the faster the audit report is issued. Conversely, audit committee size has no significant effect, and gender diversity is instead positively associated with ARL, implying that quality (expertise, independence) matters more than merely the number of members (Maranjory, 2022).

Similar findings in Saudi Arabia indicate that the financial experience/expertise of audit committee members is the only characteristic that consistently relates to faster issuance of the audit report, whereas committee size and meeting frequency do not always have an effect (Mobarak et al., 2021).

A more recent study on non-financial firms in Saudi Arabia finds that three audit committee characteristics—financial expertise, prior experience, and independence—are significantly and negatively associated with ARL, such that stronger performance on these dimensions leads to more timely completion of the audit. In contrast, committee size and meeting frequency are not found to have a significant effect on ARL (Maranjory, 2022).

These findings reinforce the view that an effective audit committee is not merely large in size, but is composed of independent members who are competent in accounting/finance and therefore able to push management and auditors to complete the reporting process more quickly and on time. In the Indonesian context, Endri et al. (2024) classify the determinants of ARL into three groups: (1) fundamental firm characteristics (audit complexity, firm size, financial condition, risk), (2) management and governance components such as the presence of an audit committee and supervisory board, and (3) auditor and audit process characteristics. The audit committee is positioned as part of the governance component that can influence the length of the audit process through its monitoring role over management and its coordination with the external auditor (Endri & Pramono, 2024).

The same study also highlights the importance of the audit committee's financial expertise in encouraging management to produce financial information in a timely manner and in helping mediate differences of opinion between the auditor and management, thereby reducing delays in the issuance of the audit report (Endri & Pramono, 2024).

Audit Report Lag

Audit report lag (ARL) is generally defined as the number of days that elapse between the company's fiscal year-end and the date the auditor's report is signed. In

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other words, ARL is the time interval between the end of the reporting period and the date on which the audit report is issued, which reflects the timeliness of financial reporting (Endri & Pramono, 2024).

In the literature, ARL is regarded as a key indicator of the timeliness of financial reporting because financial statements can only be published to investors after obtaining an opinion from the external auditor (Mobarak et al., 2021).

From an agency theory standpoint, ARL is related to the level of information asymmetry between management (agents) and owners/investors (principals). The longer the delay in issuing the audit report, the greater the potential loss of information relevance and the higher the uncertainty faced by users of financial statements. Research in the Indonesian context shows that a lengthy ARL can erode investor confidence and give rise to agency problems, as management may withhold or filter information for its own benefit (Endri & Pramono, 2024).

Similar conclusions are drawn in studies from Iran, which state that reporting delays can reduce the quality of accounting information, increase information asymmetry, and heighten uncertainty in investment evaluation and return projections (Maranjory, 2022).

International literature identifies ARL as an important factor in capital markets, particularly in emerging economies where audited financial statements often represent the primary and most reliable information source for investors compared to other sources (Endri & Pramono, 2024).

Delays in the audit report are associated with a reduction in the economic value of financial statement information and have the potential to trigger negative market reactions and declining confidence in both management and auditors. Several studies also show that a long ARL is linked to a higher likelihood of financial statement restatements in subsequent periods, so ARL is viewed as an early signal of potential reporting quality problems (Endri & Pramono, 2024).

Endri et al. (2024) group the determinants of ARL into three main components: (1) fundamental firm components, such as client size, export activity, number of subsidiaries, financial condition, and organizational risk; (2) management and governance components, including the audit committee, supervisory board, and ownership concentration; and (3) auditor and audit activity components, such as the size of the public accounting firm, auditor experience and expertise, audit fees, non-audit services, audit opinion, busy season, and internal control weaknesses (Endri & Pramono, 2024).

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Focusing on construction and property service companies listed on the Indonesia Sharia Stock Index (ISSI), their empirical results show that profitability, audit opinion, and audit firm size have a negative effect on ARL (accelerating reporting), whereas the audit committee is instead positively associated with ARL, and firm size has no significant effect (Endri & Pramono, 2024).

A synthesis of various studies in developing countries indicates that the determinants of ARL are multidimensional: firm characteristics (profitability, leverage, size, complexity), governance (audit committee, board, ownership), and auditor characteristics (audit firm size, specialization, opinion) interact in determining the length of the audit process (Endri & Pramono, 2024).

Among governance factors, audit committee quality consistently emerges as a frequently tested variable and is shown to play a crucial role in reducing ARL by strengthening the monitoring function, expediting the resolution of accounting issues with management, and supporting auditors in completing the audit more efficiently (Endri & Pramono, 2024).

RESEARCH METHOD

This systematic literature review with a bibliometric approach is conducted to quantitatively assess the literature in order to identify trends, patterns, and key research entities within a given discipline. By employing frameworks such as PRISMA, this procedure ensures a comprehensive and replicable process of literature search and selection, thereby producing a clear and transparent overview of the topic under investigation (Chotisarn & Phuthong, 2025; Hadi et al., 2020). The inclusion criteria applied in this study are: (1) articles published up to 14 November 2025, (2) publications written in English, (3) a primary focus on the audit committee and audit report lag, and (4) open-access articles. The bibliometric analysis is carried out using VOSviewer software to visualize bibliographic data, analyse citation networks, author collaboration, and co-occurring keywords, thereby revealing the intellectual structure and developmental dynamics of the field. The combination of bibliometric analysis and systematic review enables researchers to synthesise empirical findings and map the landscape of research activity, including identifying key contributors and emerging trends (Ni & Abdullah, 2025). The integration of these two approaches provides a more comprehensive understanding of the development, historical trajectory, and future direction of the field, making it relevant for supporting interdisciplinary inquiries and generating deeper insights (Marzi et al., 2025; Wang & Yi, 2025). In addition, bibliometric analysis is also used for strategic

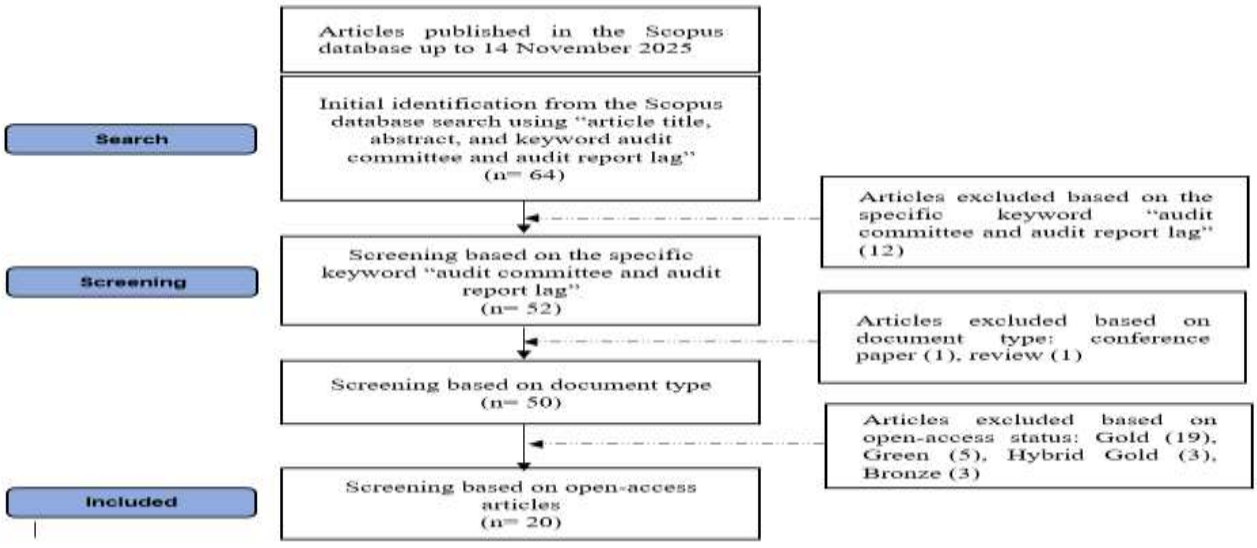
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purposes in scientific publishing, as initially introduced by Bertrand et al. (1970) to evaluate scientific journals based on their economic weight.

The initial stage of this review begins with the determination of keywords using a macro (top-down) approach, moving from a broad search scope towards a more defined focus on specific studies and topics. This study specifies the keywords “audit committee” and “audit report lag” as the main terms used in article titles, abstracts, and keyword sections. Subsequently, the Scopus database is employed as the primary source of literature search because it is widely used by researchers for various investigative purposes, including conducting literature reviews, identifying experts in specific fields, and monitoring research trends.

Based on the search results obtained on 14 November 2025 from the Scopus database using article titles, abstracts, and keywords “audit committee” and “audit report lag” across various disciplines, covering the earliest publications from 2015 to the most recent in 2025, the total number of documents on “audit committee” and “audit report lag” is 64 (see Figure 1). On the basis of these findings, a screening process was conducted to filter documents according to the predefined classifications. Articles were eliminated based on overly specific keywords (12), document type (2), year of publication (1), and open-access status (29), resulting in a total of 44 excluded documents. The final screening, categorised by document type, yielded 20 articles.

Figure1 **PRISMA Flow Diagram**



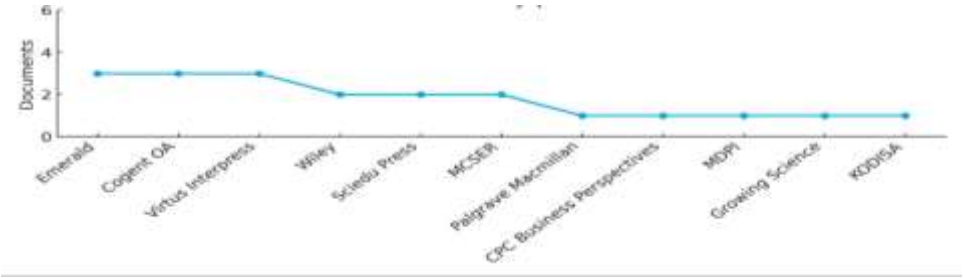
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RESULTS AND DISCUSSION

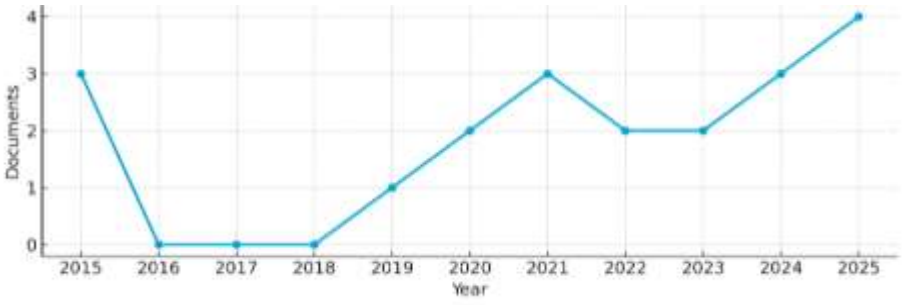
After the selection process, a total of 20 articles were obtained. Based on Figure 2, the number of articles published by Emerald, Cogent OA, and Virtus Interpress is three each. Furthermore, Wiley, Sciedu Press, and MCSER each contributed two articles. Palgrave Macmillan, CPC Business Perspectives, MDPI, Growing Science, and KODISA contributed one article each. This pattern indicates that research on this topic is spread across various international publishers, with the largest concentration in outlets that predominantly publish journals in accounting, finance, and corporate governance.

Figure 2 Document by Publisher



The number of publications released during the 2015–2025 period is relatively volatile (Figure 3). As shown in Figure 3, publications on this research topic exhibit a fluctuating yet generally increasing pattern over 2015–2025. In 2015, three articles were recorded, followed by a three-year gap with no publications (2016–2018). Research activity re-emerged in 2019 with one article, then increased to two articles in 2020 and three articles in 2021. Thereafter, the number of publications slightly declined to two articles in 2022 and remained at the same level in 2023, before rising again to three articles in 2024 and reaching a peak of four articles in 2025. This pattern indicates that, despite an earlier hiatus, scholarly interest and attention to this topic have strengthened in recent years.

Figure 3. Document by Year

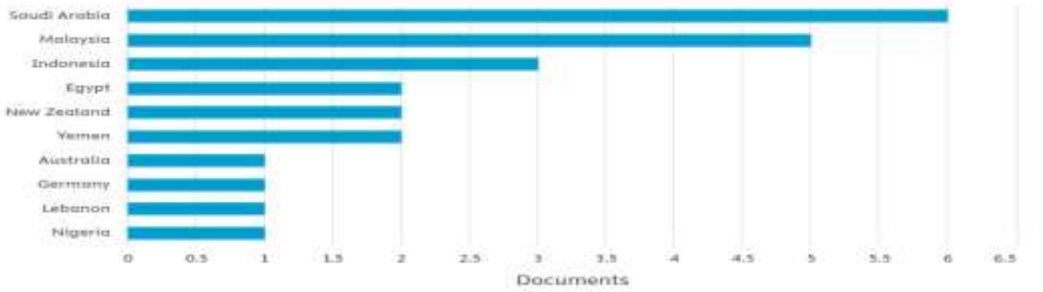


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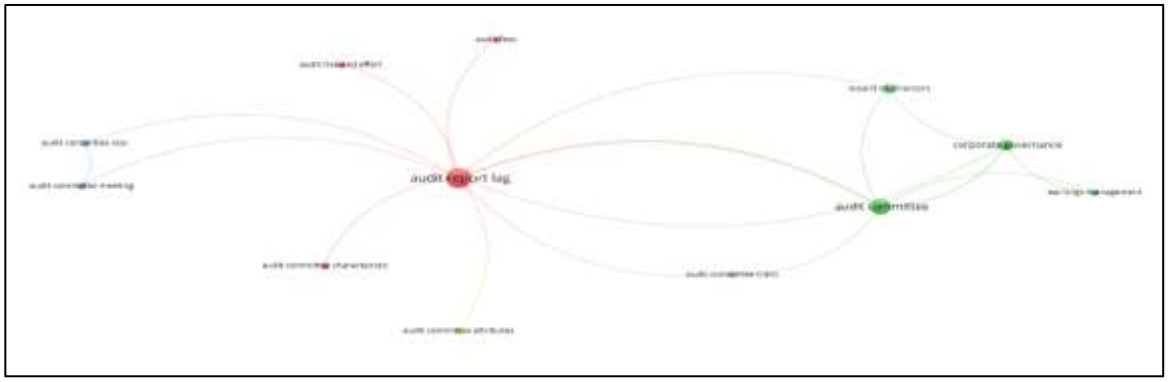
The distribution of publications by country of research sample shows that most studies were conducted in Middle Eastern and Asian countries. Saudi Arabia ranks first with six documents, followed by Malaysia with five documents and Indonesia with three documents. In addition, Egypt, New Zealand, and Yemen each contribute two documents, while Australia, Germany, Lebanon, and Nigeria each contribute only one document. This pattern indicates that the issue of the audit committee's role in audit report delay has been extensively explored in the context of developing countries and emerging markets, whereas evidence from developed countries remains relatively limited within the dataset examined.

Figure 4 Document by Country or Territory



All 20 articles employ a quantitative research design based on secondary (archival) data, with financial data and annual reports of listed companies as the primary sources. The documents retrieved from Scopus were downloaded in RIS (Research Information Systems) format, then imported into and analysed using VOSviewer, producing the following output:

Figure 5 ***Network visualization map of research development on audit report lag***



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The review was conducted on 20 manuscripts collected from the Scopus repository. VOSviewer is employed to demonstrate that the findings of this study may have both theoretical and practical implications for subsequent research on audit committees and audit report lag. The results of the metadata analysis using VOSviewer will assist researchers and practitioners in better understanding the assumptions and findings related to the role of the audit committee in influencing the timeliness of audit report issuance. The bibliometric analysis using VOSviewer can also indicate which variables have been extensively examined (such as audit committee characteristics, corporate governance, and auditor characteristics) and which variables have not yet been widely explored in relation to audit report lag, thereby providing a foundation for future research. From a practitioner's perspective, the results of the literature analysis using VOSviewer will help management, audit committees, and other stakeholders design more effective governance mechanisms and audit committee structures to minimise audit report lag and improve the timeliness of financial reporting.

The total frequency of occurrence for each keyword is as follows: audit committee characteristics (1), audit fees (1), audit report delay (10), audit risk and effort (1), audit committee (6), board of directors (2), corporate governance (3), earnings management (1), audit committee meetings (1), audit committee size (1), audit committee attributes (1), and audit committee nature (1).

Table 1 Keyword Occurrence Frequencies

Rank	Keyword	Total Link Strenght
1	Audit committee character	1
2	Audit fees	1
3	Audit report lag	13
4	Audit risk and effort	1
5	Audit committee	9
6	Board of directors	3
7	Corporate governance	5
8	Earnings management	2
9	Audit committee meeting	2
10	Audit committee size	2
11	Audit committee attributes	1
12	Audit committee traits	2

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Based on the keyword co-occurrence mapping using VOSviewer for 12 keywords grouped into five clusters, audit report lag emerges as the main theme within the research network. This is evident from its position at the centre of the map and its highest total link strength, namely 13, indicating the strongest association with other keywords. The keyword audit committee also occupies an important position with a total link strength of 9, followed by corporate governance (5) and board of directors (3), as shown in Table 1. This pattern suggests that research on audit report delay is generally examined within the context of corporate governance mechanisms and the role of the audit committee.

The first cluster groups the keywords audit report lag, audit committee character, audit fees, and audit risk and effort. This cluster represents topics related to the relationship between the quality and characteristics of the audit process and audit report delay. Studies in this cluster largely examine how audit committee characteristics, audit fees, and the level of audit risk and effort required can influence the length of time needed to complete the audit until the audit report is issued.

The second cluster comprises the keywords audit committee, board of directors, corporate governance, and earnings management. This cluster reflects the role of corporate governance mechanisms in controlling audit report lag and financial reporting practices. Studies in this cluster generally link the existence and effectiveness of the audit committee and the board of directors to governance quality, which is in turn associated with the likelihood of earnings management and delays in the issuance of the audit report.

Clusters three to five focus on specific characteristics of the audit committee, namely audit committee meeting and audit committee size (cluster 3), audit committee attributes (cluster 4), and audit committee traits (cluster 5). These groups of keywords indicate that the literature examines in more detail how the frequency of audit committee meetings, committee size, competency attributes, and the personal traits or characteristics of its members can influence the effectiveness of oversight and ultimately affect audit report lag.

Overall, the keyword mapping results show that the topic of audit report lag is extensively studied within the framework of corporate governance and audit committee characteristics. Researchers do not only highlight the technical aspects of the audit process (fees, risk, and audit effort), but also emphasise the importance of the design and quality of the audit committee and other governance bodies in explaining variation in the timeliness of audit report issuance.

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Mapping Literature Review Trends on the Determinants of Audit Report Lag

Audit report lag (ARL) is defined as the number of days between the firm's fiscal year-end and the date on which the auditor's report is issued. The literature is broadly consistent with two major meta-analyses (Durand, 2019; Habib et al., 2019), which classify the determinants of ARL into three broad groups: (1) firm-specific characteristics, (2) corporate governance mechanisms, and (3) auditor/audit process characteristics. In general, these meta-analyses show that higher profitability tends to shorten ARL, whereas greater firm complexity, poor financial condition, and modified audit opinions tend to lengthen ARL.

First, regarding trends in firm-level factors. Several studies, including Endri et al. (2024) on construction and property service firms listed on the ISSI, position profitability (ROA), firm size, and financial condition as key determinants of ARL. The results indicate that higher ROA is negatively and significantly associated with ARL (more profitable firms tend to report more quickly), while firm size does not consistently exert an effect. This mirrors the meta-analytic evidence that the influence of firm size on ARL varies across countries and contexts. Other studies in the corpus add complexity-related factors (e.g., segment diversification, operational complexity) and risk indicators (solvency, leverage, profit–loss volatility) as primary drivers that make audits longer when risk and complexity increase.

Second, trends in auditor- and audit process–related factors. The literature places substantial emphasis on auditor quality (Big Four versus non-Big Four, industry specialisation, audit firm size), audit opinion, and regulatory innovations such as the disclosure of Key Audit Matters (KAM). Endri et al. (2024) find that unqualified opinions and the use of large audit firms are associated with shorter ARL, as high-reputation auditors generally possess more resources and more efficient procedures. The meta-analysis by Habib et al. (2019) reinforces this pattern: Big Four affiliation, non-audit services, and longer auditor tenure tend to shorten ARL, whereas modified audit opinions and the "audit season" peak tend to extend the lag. More recent work by Rahaman and Bhuiyan (2024) in Australia introduces a new dimension: a greater number and higher specificity of KAM disclosures are in fact associated with shorter ARL, implying that more transparent audit communication can accelerate the completion of the audit process, particularly for large firms.

Third, trends in corporate governance factors. The set of articles reviewed indicates a growing number of studies linking ARL to characteristics of the board of directors and audit committee: independence, board size, meeting frequency, financial

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expertise, and even behavioural aspects such as managerial overconfidence and religiosity. Consistent with the synthesis by Habib et al. (2019), the presence of financial experts on the board/audit committee and concentrated ownership generally shortens ARL by enhancing monitoring quality and reducing information asymmetry. Some studies also suggest that more active and independent boards can push management and auditors to complete the audit more quickly, whereas weaker governance structures are associated with delays.

Fourth, shifts in focus over time. Viewed as a trend, earlier research relied heavily on "classical" factors such as firm size, profitability, leverage, and audit opinion. In more recent years (approximately 2018–2025), the focus has become richer: the studies compiled in this review combine traditional determinants with governance variables (audit committee, board, ownership), behavioural factors (managerial overconfidence, religiosity), and institutional elements such as regulatory enforcement and the adoption of new standards (ISA 701/KAM, stricter reporting deadlines).

Overall, the literature trend portrays ARL no longer merely as a function of "auditor capacity" and "firm size", but as the outcome of a complex interaction between firm risk, governance design, auditor strategy, and regulatory pressure on the timeliness of financial reporting.

Pemetaan Tren Literature Review seputar Dampak Komite Audit terhadap Audit Report Lag

Within the set of articles reviewed, the audit committee (AC) emerges as one of the main focal points, both as a primary independent variable and as a governance-related control variable. This is consistent with the literature's view of the AC as the "gatekeeper" of financial reporting quality and timeliness: it oversees the reporting process, interacts with internal and external auditors, and monitors compliance with standards and regulations.

Existence and independence of the audit committee

Several articles (for example, those examining "the role of the audit committee in enhancing governance and reporting timeliness") model the audit committee as a dummy variable, namely whether the company has an audit committee with a minimum number of members and adequate accounting/finance expertise. The synthesis by Endri et al. (2024) in the Indonesian sharia construction and property sector shows that the mere existence of an audit committee surprisingly has a positive and significant effect on ARL,

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meaning that firms that meet the audit committee requirements actually experience a longer lag—possibly due to more intensive oversight and stricter review processes.

By contrast, the meta-analysis of Habib et al. (2019), which compiles evidence from multiple countries, finds that the presence of a financial expert on the audit committee tends to shorten ARL because it accelerates the review process and communication with the auditor.

These divergent findings are already apparent, leading the literature trend towards the conclusion that the mere presence of an audit committee is not sufficient—the quality and specific attributes of the committee are what determine its impact on ARL.

More Detailed Characteristics of the Audit Committee

More recent international studies have begun to decompose the audit committee variable into several attributes: committee size, the proportion of independent members, meeting frequency, the presence of members with financial expertise, gender diversity, as well as religiosity and professional background. For example, several of the articles in your dataset indicate that audit committee financial expertise and higher meeting frequency are associated with shorter ARL, because such committees are better able to direct auditors and management to resolve audit issues in a timely manner.

At the international level, Sobhan, Mim, and Rahman (2024/2025) analyse the "nexus between audit committee characteristics and audit report lag in an emerging economy" using both frequentist and Bayesian regression approaches, thereby enriching the evidence on how combinations of audit committee attributes (size, independence, expertise, and activity) influence the length of the lag in a developing-country setting.

In the context of Saudi Arabia, Ezat et al. and other studies examine the relationship between audit committee characteristics, audit quality, and ARL, showing that a well-designed audit committee constitutes an important complement to the quality of the external auditor.

Focus on "Busyness" and Audit Committee Chair Attributes

Alsheikh and Alsheikh (2023), in the International Journal of Financial Studies, specifically examine "Does Audit Committee Busyness Impact Audit Report Lag?" using a sample of non-financial firms in Saudi Arabia. Drawing on 515 firm-year observations, they find that the level of busyness of audit committee members and of the audit committee chair (measured by the number of directorships held in other companies) has

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a positive and significant effect on ARL: the busier they are, the longer the lag, because their monitoring capacity is spread across multiple roles.

The study by Rahaman and Bhuiyan (2024) on KAM in Australia likewise incorporates audit committee chair characteristics as key variables: a higher educational level of the audit committee chair is associated with shorter ARL, whereas an overly long tenure is instead related to longer ARL—possibly due to a more cautious working style and more in-depth deliberation processes.

Several papers examining audit committee chair attributes (independence, expertise, gender, and tenure) underline the central role of the chair as an "orchestra conductor" who can either accelerate or slow down the audit process.

Overall, the literature trend positions the audit committee as a governance mechanism that affects not only the quality of financial statements, but also the speed with which those statements reach the market. The audit committee's impact on audit report lag is not one-directional: a committee design that is "strong but overly busy" may prolong the process, whereas a committee that is independent, expert, focused, and chaired by a competent leader has been shown to be a crucial catalyst for improving the timeliness of financial reporting.

Article Summary

Table 2. List of articles used in the systematic literature review

No	*Author (s) (Year)*	*Title of the Study*	*Summary of the Study*
1	(Al-Qublani, Kamardin, and Shafie 2020)	Audit Committee Chair Attributes and Audit Report Lag in an Emerging Market	The study investigates how Audit Committee Chair (ACC) attributes, particularly accounting expertise and tenure, affect audit report lag (ARL) in Malaysian companies. The findings show that the ACC's accounting expertise significantly reduces ARL, thereby promoting timely financial reporting. Other factors such as audit committee overlap and independence do not have a significant effect on ARL, whereas audit committee size, meeting frequency, firm size, leverage, and profitability exhibit significant associations with the length of ARL.
2	(Maranjory 2022)	Audit Committee Characteristics and Audit Report Lag: Evidence from the Iran	This paper examines how audit committee characteristics affect audit report lag in Iranian companies. The findings indicate that financial expertise and independence reduce the delay, whereas gender diversity increases it. Audit

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No	Author (s) (Year)	Title of the Study	Summary of the Study
			committee size shows no significant association with audit report lag.
3	(D and D 2015)	Audit Committee Financial Expertise: Antidote for Financial Reporting Quality in Nigeria?	This paper investigates the positive impact of audit committee financial expertise on the quality of financial reporting in Nigerian deposit money banks. The study finds that financial expertise significantly enhances the reliability and relevance of reporting, and accordingly recommends greater attention to the financial expertise of directors serving on audit committees.
4	(Mobarak et al. 2021)	Audit committee quality and audit report lag: the role of mandatory adoption of IFRS in Saudi companies	This study examines how audit committee characteristics and IFRS adoption affect audit report lag in Saudi firms. The findings show that only financial experience has a significant influence on audit report lag, while IFRS adoption exerts a strong impact on audit delay, audit committee quality, and the relationship between the two, often leading to longer audit delays.
5	(Alshammari 2024)	AUDIT COMMITTEE TRAITS IMPACT ON AUDIT REPORT LAG: EVIDENCE FROM NON-FINANCIAL LISTED ENTITIES	This study investigates how audit committee characteristics, such as financial expertise and independence, affect the timeliness of financial reporting among Saudi non-financial listed entities. The findings highlight the importance of these attributes in reducing audit report lag and provide valuable insights for regulators and other stakeholders.
6	(Rahaman and Bhuiyan 2025)	Audit report lag and key audit matters in Australia	This paper investigates the impact of mandatory Key Audit Matters (KAM) disclosures on audit report lag (ARL) and finds that KAM disclosure is associated with a reduction in ARL, particularly in larger firms. The study underscores the importance of transparency in financial reporting and the role of well-educated audit committee members in enhancing audit efficiency.
7	(Alsheikh and Alsheikh 2023)	Does Audit Committee Busyness Impact Audit Report Lag?	This paper investigates how the busyness of audit committee members and the chair affects audit report lag (ARL) among non-financial firms in Saudi Arabia from 2018 to 2021. It finds that busier members and chairs—measured by the number of other directorships held—lead to longer delays in the disclosure of financial information, thereby affecting the quality and relevance of that information.

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No	Author (s) (Year)	Title of the Study	Summary of the Study
8	(Nehme, Assaker, and Khalife 2015)	DYNAMICS OF AUDIT LAG – BOARD OF DIRECTORS AND AUDIT COMMITTEES' EFFECT	This paper examines the relationship between corporate governance mechanisms and audit report lag among FTSE 350 firms in the United Kingdom, highlighting the importance of timely financial reporting for decision-making. It identifies limitations in sample selection and recommends further research across different sectors and countries to deepen understanding of these dynamics
9	(Waris and Din 2023)	Impact of corporate governance and ownership concentrations on timelines of financial reporting in Pakistan	This paper explores the impact of corporate governance and ownership concentration on financial reporting timeliness in Pakistan. It finds that while some relationships are significant, others—such as the effect of family ownership on reporting timeliness—are not consistently supported across different models.
10	(Nipper 2021)	The role of audit committee chair tenure—A German perspective	This paper investigates the role of the audit committee (AC) chair in financial reporting quality, showing that AC chairs with public accounting and corporate backgrounds are associated with higher total accruals. It discusses the implications of AC chair tenure for reporting timeliness and error detection, emphasising the importance of the chair's relationship with management.
11	(Sobhan, Mim, and Rahman 2025)	Nexus between audit committee characteristics and audit report lag in an emerging economy: an analysis using frequentist and Bayesian regression models	This study examines how audit committee characteristics—such as size, gender diversity, and expertise—affect the timeliness of audit reports in listed manufacturing firms in Bangladesh. It finds that stronger audit committees are associated with shorter audit report lag, thereby improving financial reporting quality and reducing information asymmetry.
12	(Al-ebel et al. 2020)	Religiosity, accounting expertise, and audit report lag: Empirical evidence from the individual level	This study investigates how the religiosity and accounting expertise of top leaders affect audit report lag. It finds that religiosity alone does not shorten the lag, but a leader who combines religiosity with accounting expertise significantly reduces it, underscoring the importance of these factors for financial reporting quality.
13	(Ezat, Abulaila, and Hendaoui 2021)	The Association Between Audit Report Lag And Audit Quality, And Audit Committee In The Saudi Arabia Context	This study examines the relationship between audit report lag, audit quality, and audit committee characteristics in Saudi non-financial firms. It finds that audit reputation, audit firm specialisation, and audit committee financial expertise are negatively associated with audit report lag.

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No	Author (s) (Year)	Title of the Study	Summary of the Study
			Most Saudi companies issue their audit reports within 74 days, with Big Four and industry-specialist firms experiencing shorter lags.
14	(Endri and Pramono 2024)	The determinants of audit report lag: Evidence from Indonesia	This study analyses the factors influencing audit report lag (ARL) in Indonesian construction and property companies. It finds that profitability, audit opinion, and the size of the public accounting firm have a negative effect on ARL, whereas the audit committee has a positive impact. Firm size does not affect ARL.
15	(Abouelela, Diab, and Saleh 2025)	The determinants of the relationship between auditor tenure and audit report lag: evidence from an emerging market	This study finds that longer auditor tenure significantly reduces audit report lag (ARL) in emerging markets such as Egypt. This beneficial effect is further strengthened by auditor industry specialisation and an effective audit committee. The research offers practical insights for auditors, regulators, and investors regarding timely financial reporting.
16	(Oh 2022)	The Effect of Board Characteristics on the Relationship between Managerial Overconfidence and Audit Report Lag: Evidence from Korea	This study finds that managerial overconfidence increases audit report lag. However, larger board size and a higher proportion of outside directors mitigate this positive relationship. The results suggest that strong corporate governance can reduce audit risk and improve audit performance.
17	(Abdillah and Mardijuwono 2025)	The effect of company characteristics and auditor characteristics to audit report lag	This study investigates how firm and auditor characteristics affect audit report lag in Indonesian manufacturing companies from 2014 to 2016. It finds that audit committee effectiveness and profitability significantly reduce the lag, while poor financial condition increases it. Other factors—such as accounting complexity, auditor reputation, tenure, and industry specialisation—do not have significant effects.
18	(Ahmad and Daoud 2015)	The Impact of Internal Corporate Governance on the Timeliness of Financial Reports of Jordanian Firms:	This study finds that strong corporate governance—including board independence, separation of the CEO/chair roles, and the presence of an audit committee—leads to more timely financial reporting in Jordanian firms. Larger board size, however, is associated with delays.

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No	Author (s) (Year)	Title of the Study	Summary of the Study
		Evidence using Audit and Management Report Lags	These factors are crucial for reducing reporting lag and improving financial reporting quality.
19	(Alhawamdeh, Salleh, and Ismail 2024)	The Moderating Role Of Key Audit Matters In The Relationship Between Audit Committee Characteristics And Audit Report Lag	This study examines how Key Audit Matters (KAM) moderate the relationship between audit committee characteristics (size and meeting frequency) and audit report lag in Jordan. The findings show no significant relationship between audit committee size or meeting frequency and audit report lag, and KAM does not moderate these relationships. The study suggests that regulators and firms should pay closer attention to the timely issuance of external auditors' reports.
20	(Fujianti 2019)	The Role of Legal Compliance and Good Corporate Governance on Reducing Audit Delay on Publicly Listed Companies in Indonesia	This study analyses how Good Corporate Governance (GCG) mechanisms, external auditors, and regulatory pressure affect audit report lag (ARL) in Indonesian public companies. It finds that the board of directors and the independent board significantly influence ARL, with regulatory pressure moderating these relationships. Legal compliance plays an important role in reducing audit delays.

CONCLUSION

Based on the literature mapping, it can be concluded that audit report lag (ARL) is a multidimensional phenomenon determined by a combination of firm characteristics, auditor characteristics, corporate governance mechanisms, and regulatory pressures. ARL is no longer understood merely as a technical issue of how long the audit process takes, but as an important indicator of financial reporting quality and the timeliness of information available to the market.

First, in terms of the determinants of ARL, the SLR results reveal a relatively consistent pattern:

Higher profitability tends to shorten ARL because firms with better performance have strong incentives to promptly release their financial statements.

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Firm complexity and risk (certain size thresholds, segment diversification, high leverage, financial distress, or losses) generally lengthen ARL because they require more extensive and in-depth audit procedures.

Auditor characteristics such as Big Four affiliation, industry specialisation, and experience (tenure) tend to shorten ARL, whereas modified audit opinions and a congested audit season often extend it.

Overall, the literature underscores that ARL is the outcome of an interaction between the risks faced by auditors, the capacity of audit resources, and the governance demands imposed by the firm.

Second, regarding the impact of the audit committee on AR, the SLR shows that the role of the audit committee is neither one-directional nor straightforward.

On the one hand, a strong audit committee—characterised by a high degree of independence, the presence of members with accounting/financial expertise, a high frequency of meetings, and good coordination with internal and external auditors—tends to shorten ARL because it can push management and auditors to complete the audit process on time and minimise unnecessary delays.

On the other hand, several studies, including those examining the busyness of audit committee members and chairs, find that audit committees whose members hold many positions in other companies, or whose chairs have very long tenures, are instead associated with longer ARL, as monitoring capacity is spread across multiple roles and the review process becomes more cautious and time-consuming.

Accordingly, the SLR concludes that it is not merely the presence of an audit committee that matters, but rather the design, capacity, and working quality of the committee that determine whether ARL will be shortened or lengthened.

Third, from a research trend perspective, the SLR shows a shift in focus.

Early studies concentrated more on classical variables such as firm size, profitability, leverage, and audit opinion. More recent studies have begun to integrate governance mechanisms (audit committee, board of commissioners, ownership), personal attributes (expertise, education, busyness, gender, religiosity), and regulatory changes (e.g., adoption of KAM/ISA 701 and stricter reporting deadlines). This evolution indicates that ARL research is moving away from a purely “financial and technical” approach towards a more comprehensive understanding that incorporates governance,

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behavioural, and institutional dimensions. Overall, the findings of this SLR can be summarised as follows:

(1) Audit report lag is an important indicator of reporting quality, influenced by a combination of internal firm factors, auditor characteristics, and governance mechanisms.
(2) The audit committee functions as a key governance mechanism that can either accelerate or delay ARL, depending on its design and capacity.
(3) Recent research trends point towards testing increasingly specific audit committee attributes (expertise, busyness, chair characteristics, interaction with KAM), thereby opening substantial room for further studies, particularly in emerging markets such as Indonesia.

RECOMMENDATIONS

1. For regulators and standard setters

   Capital market regulators and governance policymakers are advised to draw on the findings of this SLR to refine requirements concerning audit committees, for example by emphasising the mandatory presence of members with financial expertise, imposing limits on multiple directorships (busyness), and regulating the tenure of the audit committee chair. The objective is to ensure that audit committees do not merely comply with formal requirements, but also possess effective capacity to promote the timeliness of financial reporting.
2. For companies and audit committees

   Management and boards of commissioners are encouraged to pay more serious attention to the design and composition of the audit committee: selecting members with accounting/financial expertise, managing workloads so that members are not excessively busy, and setting an adequate frequency of meetings during the audit season. Companies also need to strengthen coordination among the audit committee, internal auditors, and external auditors so that potential delays in the audit process can be minimised without compromising quality.
3. For the auditing profession

   Public Accounting Firms (PAFs) can utilise the findings of this SLR to improve audit planning, particularly in managing workload during peak seasons and communicating more intensively with the audit committee. Better scheduling and resource allocation are expected to reduce ARL while maintaining the quality of audit procedures.

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