



## Impact of Board Attributes on The Timeliness of Financial Report with Evidence from Non-Financial Listed Firms in Nigeria

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### Abstract

The study examines the impact of board of director's attributes, specifically board independence and board gender on the timeliness of financial report among listed non-financial firms in Nigeria using Panel Corrected Standard Error on a sample of forty-two firms over the period of thirteen years (2010-2022). The result shows that both board independence and board gender are significantly associated with reduced audit delays and the study recommends enhancing non-executives and female representation on board for improving timeliness of financial report inline with the corporate governance code in Nigeria.

**Keywords:** Board independence, board gender, timeliness of financial report

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### 1. Introduction

Timeliness of financial report has been an issue of significant importance not only to investors but also regulators, policy makers and other stakeholders (Kabir & Ado, 2025; Ismail et al., 2022;). Timeliness is classified among one of the qualitative attribute of financial report as it relate to transparency in corporation (Eguavoen et al., 2023; Emife & Akhor, 2023; Ogbodo & Aigienohuwa, 2021) as the timeliness affects other qualitative attributes like relevance and reliability (Awatif & Warda, 2023). More also, the rising demand for timely issuance of audited financial report is as a result of lost of investor's confidence towards investing. The issue of making the financial report readily available to user before it loses the capacity of influencing decision making, usually decreases the occurrence of insider trading, asset misappropriation, rumor spreading and decreases the capital market efficiency (Kabir & Ado, 2025; Awatif & Warda, 2023; Ogbodo & Aigienohuwa, 2021).

Customarily, board of directors in a corporation is responsible for overseeing the business operations of the management and ensuring striking balance between the interests of shareholders and that of the managers. More also, the board is among the mechanism used to govern corporations were much emphasis on how the board is to be structured as provided by Nigerian Code for Corporate Governance (NCCG 2018). Also, the NCCG 2018 necessitates that the board should ensure the timeliness, correctness and continuous disclosure of information and activities of the corporation as a priory. It is in line with this requirement that characteristics of board of directors in a firm have an impact on the timeliness of financial report (Atanda et al., 2023; Eguavoen, 2022; Asiriuwa et al., 2021, Abdalnaser, 2020; Aifuwa & Embele, 2019; Alsmady, 2018).



The advent of globalization and the internalization of capital market necessitate the need for timely and high quality financial information (Kabir & Ado 2025; Terkende & Karim, 2022). This is the reason why stock markets in all countries are well monitored and governed by specific regulations in order to attract foreign investment, reduce capital flight and strengthen her currency, Nigeria is not an exception to this practice (Kabir & Ado, 2025). For instance, the Security and Exchange Commission (SEC) and Companies and Allied Matters Act amended (CAMA revised 2020) mandate that all Nigerian publicly traded companies listed on the Nigerian Exchange Group (NXG) to publish their financial reports at the conclusion of each fiscal year and make them accessible not later than 90 days afterwards (Aronmwan & Emife, 2022; Terkende & Karim, 2022; Uthman et al., 2018). Notwithstanding the three months' deadline given by the regulatory body in Nigeria, still a number of listed firms do not meet up with the submission and filing of audited financial report (Kabir & Ado 2025; Lawal & Ayagi 2025; Terkende & Karim, 2022). In addition to this, is the mandatory publication of audited financial report in at least two Nigerian daily newspapers not later than 21 days prior to the date of annual general meeting (Lawal & Tahir, 2024).

More so, the SEC has been dealing with numerous instances where listed companies have been delisted as a result of corporations' unwillingness to make their audited financial reports available on or before the stipulated period of ninety days. More also, the number of listed firms failing to meet up with the time rendition is increasing yearly. Three listed companies were reported for failing to comply with the three-month rendition of the audited financial report in 2015. As of 2016, the number rose to fifteen listed firms (Terkende & Karim, 2022). Additionally, as of March 31, 2018, there were 31 listed corporations who had missed the three-month deadline for submitting their audited financial reports for the fiscal year that ended on December 31, 2017. Also, as at 31<sup>st</sup> March 2021, forty-four listed firms also do not comply with the SEC filing requirement of ninety days as the firms did not file and make their audited financial reports for the year ended December 31, 2020 available. As at 2024, about 44 listed firms were reported to have not made their audited report available over the stipulated period of ninety days. Therefore, this study examines on the impact of board characteristics on timeliness of financial report of listed non-financial firms Nigeria.

Again, the study identified a methodological gap of using Panel Corrected Standard Error (PCSE) as a more robust statistical tool for analysis as against prior authors that used Ordinary Least Square (OLS) (Eguavoen et al., 2022; Alsmady, 2018). The application of OLS on count data often violate some of its assumptions leading to bias standard error and test of significance. Also, Few studies adopted Poisson regression, which does not give room for more post estimation tests (Kabir & Ado 2025; Lawal & Tahir 2024; Ozan, 2019), while others adopted the GMM though the GMM does not fully address the issue of contemporaneous and serial correlation (Atanda 2023).

More also, numerous prior studies on timeliness of financial reports used financial sector as their



domain looking at banking industry, insurance (Atanda 2023; Asiriwuwa et al. 2021; Uthman et al; 2019) while the few that investigated the non-financial sector used a particular industry as their domain see for example the manufacturing industry, Pharmaceutical industry, consumer goods industry and food and beverages (Adedeji et al. 2019; Aifuwa & Embele 2019; Akinleye & Aduwa 2019). More also, inconsistencies of prior studies and the examining of thirteen years motivated the study. Hence, this study examines the impact of board characteristics on timeliness of financial report among listed non-financial firms in Nigeria.

## **2. Literature Review**

### **2.1 Timeliness of Financial Reporting**

The International Accounting Standards Board (IASB) defines timeliness of financial report as “having information available to decision users before it loses its capacity to influence decision”. Also numerous authors have defined timeliness of financial report as the time taken between the fiscal year end and the date auditors sign the report (Awatif & Warda, 2023; Terkende & Karim, 2022; Ogbodo & Aigienohuwa, 2021; Zaitul, 2019; Fujianti, 2019; Alsmady, 2018; Uthman et al., 2018; Akhor & Oseghale, 2017; Emeh & Appah, 2013). Hence, timeliness of financial report refers to the times interval between the fiscal year end of the financial report and the date auditors sign the report, which is measured in days.

### **2.2 Board Independence and Timeliness of Financial Report**

Board independence refers to the ratio/percentage of non-executive directors available in a firm to the total number of board members in that firm (Eguavoen et al., 2023; Abdunaser et al., 2020; Aifuwa & Embele, 2019; Uthman et al., 2018). The Code for Corporate Governance stipulates and mandates that the majority of the board of directors must be independent non-executive members in order for the board to be autonomous. More also, board independence is considered among the influencing factors of timeliness of financial report as investigated and empirically proven to have a positive and significant relationship existing between board independence and timeliness of financial report (Eguavoen et al., 2023). This means that the more the participation of non-executive directors on board the larger the interval in days will be regarding audit lag. Atanda et al., (2023) used GMM to examine twenty-four financial firms over a period of ten years. The study also found that more board independence leads to larger intervals in audit delays. Similarly, Abdunaser et al. (2020) examined 172 listed firms in Amman stock exchange (Jordan) over a period of four. The study also found board independence has a direct relationship with timeliness of financial report. In Nigeria, Adedeji et al. (2019) adopted OLS to examine eighteen listed firms and found that the more the ratio of non-executive directors on board the larger the intervals in audit delay (Alsmady, 2018; Garkaz et al., 2016; Appah & Emeh, 2013). However, Mustapha et al. (2022) found board independence positively but insignificantly related with timeliness of financial report. Therefore, this study formulates the following hypothesis:



Ho<sub>1</sub>: Board independence has no significant effect on the timeliness of financial report of listed non-financial firms in Nigeria

### 2.3 Board Gender and Timeliness Of Financial Report

The incorporation of women on board of directors is an important corporate governance mechanism. Although there have been a lot of argument as to the reason for women on board. Some scholars support the presence of women on board as they are considered women to be rule-keepers and also less risk-takers, and always ready for meetings compared to men, others believe that women's inclusion does not increase the timeliness of financial report but hinders decision making process and promote disagreement (Zaitul, 2019). However, Lawal and Tahir, (2024) used a sample of sixty non-financial firms to investigate the relationship of board gender on timeliness of financial report. The study used negative binomial Poisson regression and found that inclusion of more women on board makes audited financial report more timely. Other studies examined and found positive and significant relationship existing between board gender diversity and timeliness of financial report see for example in Vietnam Nguyen and Nguyen (2017), In Jordan (Alsmady, 2018) in Nigeria (Uthman, et al., 2018). There is no correlation between board gender and timely submission of financial reports, according to other studies sees for example Zaitul (2019). Hence, with the inconsistencies of results, the study formulates the following hypothesis:

Ho<sub>2</sub>: Board gender has no significant effect on the timeliness of financial report among listed non-financial firms in Nigeria

Decision Usefulness theory underpins the study by emphasizing on the timely rendition of financial reports which enhances the relevance of information to various stakeholders in order to assist them in making sound economic decision.

### 2.4 Review of Empirical Studies

Timeliness of financial reporting has received many attentions form different scholars, accounting bodies and regulators within both developed and developing nations particularly following the occurrence of the worldwide financial calamity witnessed by some corporations and also those witnessed within a nation. Numerous studies have examined and investigated the factor that affects the timeliness of financial of report whereas a few investigated into board characteristics.

In Nigeria Asiriuwa et al. (2021) examined fifty financial firms in Nigeria using OLS. The study found board independence has an inverse relationship with timeliness of financial report. Appah and Emeh, (2013) examined thirty-five listed firms over a period of five. The study found firms with higher proportion of non-executive directors to total directors tends to have shorter intervals in audit delays. Also, Dabor and Mohammed (2015) investigated determinants of audit delay



using 15 banks for ten years (2004-2013). The study found that the size of the board of directors showed a negative association with audit delay, meaning the smaller the number of directors in the company the shorter the audit delays.

On the contrary, Eguavoen et al. (2023) examined the effect of board characteristics on the timeliness of financial reports using a sample of 28 distressed likely zone-listed Nigerian firms. They used panel square regression and discovered that board independence was positively and significantly related to timeliness of financial report. The effect of board characteristics among corporate mechanisms was investigated in the timely presentation of financial reports of 107 quoted companies in Tehran for a period of five years (2010- 2014). Also, Atanda et al. (2023) using a dynamic panel data analysis examined 24 financial firms in Nigeria over a period of eleven. The study found the more the involvement of non-executive directors the longer the intervals in audit delay. They used panel square regression and found that, board independence was positively and significantly related with timeliness of financial report. As such, inconsistencies in findings give room for further investigation on the impact of the board of directors' characteristics on the timely presentation of audited financial reports.

Board gender has received growing attention within corporate governance. Involvement of female director plays a relevant role in enhancing board effectiveness and the impact of board gender on improving the quality of financial information and promoting good corporate practices. In this regard, communication, multitasking, and active listening are relevant abilities of female directors, allowing them to bring together shareholders in the decision-making process. Using Poisson regression, Lawal and Tahir (2024) examined board attributes and timeliness of financial report of listed non-financial firms in Nigeria using 60 firms as sample. The study found that the more the inclusion of women on board, the shorter the intervals in audit delay. Similarly, Alsmady (2018) used a sample of sixty-eight listed firms in Turkey to investigate the effect of board characteristics on timeliness of financial report over a period of five years. The study found inclusion of women on board shortens intervals in audit delay. In Vietnam, Nguyen and Nguyen (2017) used a sample of one hundred most active Vietnam firms. After using OLS, the study found board gender having a negative relationship with timeliness of financial reports. Based on the previous studies reviewed, few of the Nigerian studies included board gender as studied variable therefore, this study finds it a compelling reason to be studied.

### 3. Methodology

The study adopts an ex-post factor research design, with a population of all the one hundred and thirteen (113) listed non-financial firms as at 31<sup>st</sup> December 2022 listing. The study used a census sampling technique to arrive at forty-two listed firms as the study sample. This study used the secondary source to obtain the study data through the annual reports and accounts of the sampled companies on the NSE, and the Fact book of NSE for the period of thirteen years (2010 – 2022).



Moreover, a two-point filter was used to eliminate the firms. A company must be regularly listed and have data for the full study period to be chosen for inclusion (Syofyan et al., 2021).

**Table 1. Variables and Measurement**

Variables	Measurement	Source
<b>Dependent variable</b>		
Timeliness	Interval between accounting year end date and auditor’s signature date (in days)	Kabir & Ado (2025)
<b>Independent variables:</b>		
Board independence	The ratio of non-executive directors to the total number of board members	Atanda et al. (2023)
Board Gender	Proportion of female members to total number of board members	Lawal & Tahir, (2025)

**Source: Authors Compilation, 2025.**

$$TMLN_{it} = \alpha + \beta_1 BIND_{1it} + \beta_2 BGND_{2it} + e_{it} \dots \dots \dots (1)$$

Where:  $\alpha$  = Constant

$TLNM_{it}$  = Audit report lag of firm  $I$  at time  $t$

$BIND_{it}$  = Board Independence of firm  $i$  at time  $t$

$BGND_{it}$  = Gender of the board in the firm  $i$  at time  $t$

$i$  = denotes a specific firm and  $t$  is the financial year

$\beta_0 \beta_1 \beta_2 \beta_3 \beta_4$  = represent the coefficients of independent variable

$e_{it}$  = is the random error term

#### 4. Results and Discussions

Table 2 gives the descriptive statistics of the dependent variable; timeliness of financial report (TMLN), independent variables: board independence (BIND), and board gender (BGENDER). The descriptive statistics reveals that the minimum number of days for the sampled firms to make their audited financial report publicly available is 28 days. This implies that no any sampled firm makes their financial report available earlier than 28 days, which is within the stipulated period of ninety days. Similarly, considering the maximum number of days reported is 934 days, which means that within the sampled firms some make their financial report available for as long as 934 days (2.5 years), which violates the stipulated time of ninety days as required by SEC. Also, on average the studied firms approximately make their financial report available on 93 days although not complying to the 90 days SEC requirement and the standard deviation of timeliness reveals about 62days approximately which shows a very large variation considering the intervals between the minimum of 28days and maximum of 934 days in the reporting lag of sampled firms over the period of 2010-2022.



Also, the table established that the average ratio of non-executive directors to total number of directors in the board (BIND) of the sampled firms is 0.6569 indicating that among the sampled firm about 60% of the directors comprised of non-executive directors. This is in conformity with the provision of the NCCG 2018 that, there should be a mixture of executive and non-executive directors in the board of which, the non-executive directors should form the majority. It further revealed that, among the sampled firms there exist firms that have 0.0769 as the minimum value of proportion of non-executive directors to the total number of directors, and also the maximum number of non-executive within the studied firms reports 0.9166 signifying about 90% of the board members comprised of non-executive directors. This shows that the studied firms were more independent compared to the NCCG requirement of 33%. Additionally, the inclusion of female directors in the board (BGENDER) within the sampled firms in Nigeria has been revealed in table 4.1, that amongst the sampled firms there are firms with no female directors with 0 value as minimum. This is contrary to the NCCG provision that board of directors is to have both genders. Going by the maximum value of 0.5714 showed some companies among the sampled firms have above 50% female directors in the board. Taking the mean of 0.1616 implied that on average, it implies that the studied firms have 16% female directors on board. Also with a standard deviation of 0.1178, this shows that there is quite a bit of variation in the percentage of female directors across studied firms. This reveals that some companies have a much higher percentage of female directors while others have a much lower percentage and some even have none.

**Table 2 Descriptive Statistics**

<b>Variables</b>	<b>OBS</b>	<b>Mean</b>	<b>STD. Dev.</b>	<b>Minimum</b>	<b>Maximum</b>
TMLN	546	93.0439	57.1915	28	934
BIND	546	0.6569	0.1197	0.0769	0.9166
BGENDER	546	0.1616	0.1178	0.0000	0.5714

**Source: STATA output version 14.0**

Table 3 reveals board independence is negatively correlated with the timeliness of financial reports at a magnitude of 0.0921. This implies that board independence has inverse relationship with the timeliness of financial reports. Meaning, higher proportion of non-executive directors among the sampled firms reports their audited financial report within shorter audit delay intervals. Also, reveals that board gender has an inverse relationship with the timeliness of financial reports of -0.0731 approximately 7%. This implies that, the more the inclusion of women on board the timelier audited financial reports are available to users and vice versa.

Similarly, board gender has a negative relationship with board independence at -0.0827 approximately -8%. This implies that, an increase in proportion of female directors on board decreases the proportion of non-executive directors and also the total number of directors decreases.



**Table 3 Correlation Matrixes**

	<b>TMLN</b>	<b>BIND</b>	<b>BGENDER</b>
<b>TMLN</b>	1.0000		
<b>BIND</b>	-0.0921	1.0000	
<b>BGENDER</b>	-0.0731	-0.0827	1.0000

**Source: STATA output version 14.0**

The study presents PCSE result, which reveals 546 as the total number of observations with 42 groups. The table reveals that board independence (BIND) has an inverse (negative) significant relationship with the timeliness of financial reports at a significance level of 5%. This implies that 1% increase in the proportion of non-executive directors to total directors of the studied firms will make the intervals in audit delay get shorter with a coefficient of 41.2%. This finding is consistent with these findings ((Uthman et al., 2018; Ozan, 2019; Asiriwa et al., 2021). Also, this is in line with reality that the more the participation of non-executive directors in the board the earlier the audited financial reports becomes. This is in compliance with the requirement of NCCG 2018 that the composition of the board consists of executive directors, non-executive directors and independent non-executive directors. NCCG 2018 further recommends for a greater proportion of NED among the directors. Also, this is in line with the decision usefulness theory that all information should be available to various stakeholders in order to assist them in making sound economic decisions.

However, contrary to the above findings are the following studies that found a direct impact of board independence and timeliness of financial report (Ibadin et al., 2012; Appah & Emeh 2013; Ilaboya & Iyafekhe 2014; Garzak, et al., 2016; Sakka & Jarboui 2016; Aifuwa & Embele 2019; Zandi & Abdullah, 2019; Abdulnaser et al., 2020; Adedeji et al. 2020; Eguavoen, et al., 2022; Mustapha et al., 2022; Atanda et al., 2023). This is contrary to the requirement of the code and also contrary to what is the practice in reality.

Additionally, the table further shows board gender has a negative impact on the timeliness of financial reports at a significant level of 1%. This implies that, 1% increase in the proportion of women on board to total number of directors on board reduces the interval of audit delays by - 51%. Also the global issue on diversity in corporate governance has been reconciled. Hence, this finding is in support of the findings of Aifuwa and Embele (2019) and however, the finding of the study is contrary to the findings of Micheal (2015); Alsmady (2018).



**Table 4 Results of Panels Corrected Standard Errors (PCSEs)**

	<b>MODEL 1</b>
<b>TMLN</b>	
<b>BIND</b>	-47.20 (0.023)**
<b>BGND</b>	-39.40 (0.046)**
<b>_cons</b>	130.42 (0.000)
<b>No. of obs.</b>	546
<b>No. of group</b>	42
<b>R-square</b>	0.0150

Source: Extracted by the author from annual reports using STATA version 14.0

## 5. Conclusion and Recommendations

This study examined the effect of board attributes on the timeliness of financial report of listed non-financial Nigerian firms using a sample of forty-two listed firms.

The study also found that board independence and board gender are negatively and significantly related with timeliness of financial report among listed Nigerian firms respectively. Therefore, the study concludes that an increase in the participation of non-executive directors (board independence) on board makes audited financial report timely available likewise the more the inclusion of women on board the less the intervals in audit delays of the sampled firms. The study recommends SEC to require listed non-financial firms to comply with the NCCG 2018 about the higher participation of non-executive directors and increase the participation of women on board as it has been proven by the study that the increases would lead to a decrease in the intervals of audit delay. The study recommends the financial reporting council of Nigeria to ensure strict compliance of firms towards the NCCG.

This study suffered limitation of using only independence and gender as the board attributes and also using listed non-financial firms in Nigeria as the population. Consequently, many firms of the population were dropped. This is due to issue of delisting a firm under the period of study and lack of complete data. Hence, in the process, this study found only forty-two firms suitable for this study.

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