

PREFACE

Welcome to the volume II, second edition of *Accrual Journal*. In this edition, we embark on the journey through a diverse array of literature reviews, each shedding light on critical aspects of accounting and finance in the contemporary landscape.

Our exploration begins with an in-depth examination of the Implementation of Allowance for Impairment Loss Reserves Based on PSAK 71 in Financial Institutions. As the financial institutions navigate the complexities of regulatory compliance and risk management, understanding the nuances of impairment loss reserves is paramount to safeguarding financial stability and integrity.

Next, we delve into The Influence of Company Size on Audit Report Lag in Companies Listed on The Indonesia Stock Exchange. In an era characterized by heightened scrutiny and accountability, examining the factors that impact audit report lag provides valuable insights into the efficiency and effectiveness of audit processes in ensuring transparency and reliability in financial reporting.

Continuing our journey, we turn our attention to the accountability of wakf, drawing upon literature spanning the period from 2014-2023. As wakf continues to play a significant role in socio-economic development, exploring its accountability framework offers valuable insight into promoting transparency and trust in wakf management practices.

Our exploration further extends to the efficacy of Generalized Audit Software (GAS) in supporting the implementation of sharia audit in Indonesia. As sharia-compliant financial products and services gain prominence, evaluating the effectiveness of GAS in facilitating sharia audit processes is essential for ensuring compliance with Islamic principles and regulatory requirements.

Furthermore, we analyze the difference in sharia audit governance between Indonesia and Malaysia, examining the practices and regulations that shape audit frameworks in both countries.

Finally, we explore the role of sharia supervisory boards in promoting good corporate governance in the Islamic banking sector in Indonesia. As guardians of ethical and sharia compliance standards, Sharia supervisory boards play a crucial role in upholding the principles of accountability, transparency, and integrity in Islamic banking operations.

We extend our sincere gratitude to the Authors whose research contributions have enriched this edition of the *Accrual Journal*. It is our hope that this compilation serves as a valuable resource for academics, practitioners, and policymakers alike, fostering a deeper understanding of the critical issues shaping the field of accounting and finance in the contemporary era.