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l artículo DETERMINANTS OF AUDIT REPORT LAG: EFFECT OF CORPORATE GOVERNANCE IN LISTED COMPANIES IN THE MALAYSIAN CONSTRUCTION INDUSTRY, escrito por Syahmi Akmal bin Kusin and Mohd Halim bin Kadri, publicado por ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL. VOL. 15 NO. 3, se antecede del siguiente resumen: “*Timeliness of audited financial reports is pondered to be a crucial and important factor affecting the usefulness and quality of information that is available to its users. This study examined the effect of corporate governance on audit report lag in listed companies in the Malaysian construction industry. The construction industry in Malaysia is one of the most challenging and dynamic. The Agency Theory is a relevant theory to this study as it explains corporate governance which functions as an oversight mechanism to lessen agency problems. This study particularly examined the effect of board size, board diversity, board meeting, CEO duality, audit committee size and type of auditor on audit report lag. The study collected data covering a three-year period from 2015 to 2017. The study sample comprised of 138 Malaysian listed companies in the sector from Bursa Malaysia. Data were extracted from the annual report of the sample companies that was downloaded from the Bursa Malaysia website. Regression analysis was performed to examine the relationship between corporate governance attributes and audit report lag. The results demonstrated that board size, board diversity and auditor type have a significant relationship with audit report lag. Meanwhile, board meeting, CEO duality and audit committee size do not have a significant relationship with audit report lag. This study contributes to the literature on corporate governance and auditing. Particular explanations of the findings, implications, limitation and recommendation for future research are highlighted*.”. También en Colombia se producen tardíamente algunos informes financieros, generalmente provocando castigos administrativos por parte de alguna Autoridad administrativa. Normalmente pensamos que se trata de una empresa con problemas, que no pudo resolver a tiempo. Sin embargo, pueden existir causas que justifiquen la demora. La oportunidad siempre se ha considerado como una calidad necesaria de la información, aunque no se le considera como absoluta sino relativa, porque hay casos en que ella debe disminuirse para poder lograr una mayor fidelidad representativa. La información debe superar varias etapas, en cada una de las cuales es posible que se planteen preguntas u objeciones que den lugar a mayor profundización. La preparación de la información contable y financiera no es asunto de puras operaciones matemáticas o computacionales. Implica una gran cantidad de juicios, que llamamos profesionales, porque tienen que ser realizados por personas competentes. Muchas veces los juicios no son evidentes, dan lugar a controversias, en las que siempre se hacen presentes factores de orden sicológico. Si no se logra racionalizar las cuestiones es probable que no se pueda llegar a acuerdos o consensos.

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