题目	商业银行内部控制信息披露问题研究

摘　要

商业银行进行内部控制信息披露是强制性的，是每一个商业银行都应该依法履行的。与此同时，它也是商业银行公司的治理与商业结构体系构成的一个重要的组成部分。与国际银行标准等国际商业银行信息披露法规相比，我国的商业银行内部控制信息披露方面还存在着许多不足及可以改进的地方。构建科学、完善的商业银行内控信息披露机制，是中国金融监管和经济发展所需要解决的问题。这对我国商业银行的重组也有着非常重要的意义。为进一步加强对商业银行的市场约束，提高财务透明度，完善我国的商业银行内部控制信息披露成为了刻不容缓的任务。本文从我国商业银行信息披露发展的过程，分析其信息披露方面存在的不足以及原因，再结合国外银行具有特色的信息披露机制，比较我国商业银行在这方面存在的不足，最后对我国商业银行内部控制信息披露提出完善的建议。

关键词：商业银行；内部控制；信息披露；

ABSTRACT

It is mandatory for commercial banks to disclose internal control information, which should be performed by every commercial bank according to law. At the same time, it is also the Commercial Bank corporate governance and commercial structure of an important component of the system.Compared with International Bank standards and other International Commercial Bank information disclosure regulations, China's Commercial Bank internal control information disclosure still has many deficiencies and can be improved. The Scientific and perfect internal control information disclosure mechanism of commercial banks is a problem to be solved in China's financial supervision and economic development.This is also of great significance to the reorganization of commercial banks in China. In order to further strengthen the market constraints on commercial banks, improve financial transparency, improve China's commercial banks internal control information disclosure has become an urgent task. Based on the development of information

disclosure in China's commercial banks, this paper analyzes the shortcomings and causes of information disclosure, and then combines the characteristic information disclosure mechanism of foreign banks, this paper compares the deficiencies of our commercial banks in this aspect, and finally puts forward some suggestions on the disclosure of internal control information of our commercial banks.

Keywords: commercial bank; internal control; information disclosure;

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