

内部統制

2006年3月13日、「証券取引法等の一部を改正する法律案（金融商品取引法）が国会に提出されました。この法案の中で、「財務報告に係る内部統制の強化」については、平成20年（2008年）4月1日以降に開始する事業年度から適用されることが明記されました。一方、2006年5月1日に施行された新しい会社法においても、内部統制システム構築に関する基本方針の決定、および事業報告による開示が取締役に義務付けられることになりました。いよいよ、日本においても内部統制の議論が本格化する時代が来たといえるでしょう。

内部統制と聞くと不正防止とか法令順守、企業改革法に関しては文書化の負担など、ややもすると後ろ向きの議論が多くなりがちですが、実はプロセス改革や企業のDNA変革の大きな推進力になる可能性を秘めています。

投資家が信頼し得る財務諸表の提供や各種法令に準拠することは内部統制の主眼ですが、併せて業務処理の有効性・効率性の確保という目的も明確に定義されており、そのためにはビジネスプロセスの標準化や透明性の確保が必須となります。すなわち、内部統制整備は業務の効率化と経営の可視化に大いに貢献する仕組みを構築することそのものであると言っても過言ではありません。加えて、そのプロセスをIT（情報技術）を活用して日常業務にビルトインしていくことで、企業のオペレーション基盤をより強固なものにすることができます。まさに、多くの日本企業が課題としている企業グループでのプロセスおよびITのガバナンスの脆弱さを解決する、大きなきっかけとなることが期待されます。

今回の特集では、この内部統制について、IBM自身の事例などを含めてさまざまな視点から考察し、その多様性や広がり、取り組み方を紹介します。

The Perspectives of this Special Issue

Internal Control

On March 13, 2006, the "Bill for Partial Amendments to the Securities Law" (Financial Instruments Sales Law) was presented to the Diet. In this bill it is stipulated that the "strengthening of internal controls for financial reporting" will be applied from the beginning of the business year after April 1, 2008. On the other hand, under the new corporate law which went into effect on May 1, 2006, the board of directors is required to decide on the basic policy for the establishment of an internal control system and to disclose it by means of business reports. It can be said that the era has arrived when internal controls is being discussed seriously in Japan.

When it comes to internal controls, backward-looking arguments on such matters as the prevention of fraud, compliance with laws and regulations, and the documentation burden required to comply with the corporate reform law may tend to increase. In fact, however, it has the potential to be a strong driving power for the promotion of process innovation and the evolution of enterprise DNA.

The release of financial statements that can be trusted by investors and the compliance with applicable laws and regulations are the central aims of the internal controls. Along with these, the objective of achieving effectiveness and efficiency of operations is clearly defined, for which standardization and the securing of transparency of business processes are essential. It is not an exaggeration to say that the improvement of internal controls itself is the construction of the mechanism which will greatly contribute to the promotion of efficiency in business operations and the visualization of enterprise management.

In addition, by building these processes into daily operations utilizing information technology (IT), the operating infrastructure of enterprises can be further strengthened. This is definitely expected to become a trigger for solving the vulnerability of processes and IT governance in enterprise groups which Japanese enterprises have been considering a challenge.

This special issue discusses internal controls from various viewpoints including IBM's own case and introduces their diversity and spread as well as various approaches.



Item	Value 1	Value 2	Value 3	Value 4
1	68,478,980,689	68,478,980,689	68,305,060,689	68,473,682,321
2	86,062,189	86,062,189	79,782,088	2,329,930
3	189,546,180	189,546,180	174,585,960	2,995,103
4	179,881,007	179,881,007	172,202,586	7,678,421
5	62,533,125,572	62,533,125,572	59,283,884,732	3,249,240,840
6	182,101,315,859	182,101,315,859	169,101,315,858	13,000,000,001
7	193,852,425,484	193,852,425,484	189,932,625,484	3,919,800,000
8	1,815,667,089	1,815,667,089	932,453,188	883,213,901
9	81,128,380	81,128,380	204,674,968	204,674,968
10	95,573,656	95,573,656	95,573,656	95,573,656
11	970,773,264	970,773,264	970,773,264	970,773,264
12	5,401,798	5,401,798	5,401,798	5,401,798
13	41,408,840	41,408,840	41,408,840	41,408,840
14	12,743,963	12,743,963	12,743,963	12,743,963
15	414,833,328	414,833,328	414,833,328	414,833,328
16	2,923,800	2,923,800	2,923,800	2,923,800
17	8,415,674	8,415,674	8,415,674	8,415,674
18	128,614,665	128,614,665	128,614,665	128,614,665
19	85,441,007	85,441,007	85,441,007	85,441,007
20	4,043,440,492	4,043,440,492	4,043,440,492	4,043,440,492
21	22,220,344	22,220,344	22,220,344	22,220,344
22	22,264,227	22,264,227	22,264,227	22,264,227
23	4,132,296,505	4,132,296,505	4,132,296,505	4,132,296,505
24	4,133,021,533	4,133,021,533	4,133,021,533	4,133,021,533
25	34,548,923,122	34,548,923,122	34,548,923,122	34,548,923,122
26	446,792,311	446,792,311	446,792,311	446,792,311
27	449,748,458	449,748,458	449,748,458	449,748,458
28	552,800,540	552,800,540	552,800,540	552,800,540
29	552,075,512	552,075,512	552,075,512	552,075,512
30	8,777,215,994	8,777,215,994	8,777,215,994	8,777,215,994
31	8,820,389,652	8,820,389,652	8,820,389,652	8,820,389,652
32	33,163,930,476	33,163,930,476	33,163,930,476	33,163,930,476
33	446,792,311	446,792,311	446,792,311	446,792,311
34	449,748,458	449,748,458	449,748,458	449,748,458
35	552,800,540	552,800,540	552,800,540	552,800,540
36	552,075,512	552,075,512	552,075,512	552,075,512