

2008

2014

^[1] 2014

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2017

3485

^[2] 2013

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1992.8-

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[3] 2015
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2017 9
2016

[4]
2016 1 2
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			0.03%	
	0.03%		0.16%	0.16%
		0.06%		
0.06%			0.30%	0.30%
		0.02%		
0.02%			0.10%	0.10%

			1%	
	1%		3%	3%
				()
	1%		5%	5%
	1%	1%	3%	3%
			5%	
	5%		10%	10%

	40	200	40	200

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5 2018
2017

<	1.5%	1.5%	<	
		3%		3 %
<	1%	1%	<	2%
				2%
<	0.5%			

2017

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1

(Plumlee and Yohn^[5],2010)

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2017

2018

2017

6

	3.11%	1.86%
	1.62%	1.46%
	0.93%	0.81%

6

[1] , . [J].

, 2014(6):34-44.

[2] . [J]. ,

2013(8):08-115. • •

[3] , . [J]. , 2015(7):84-91.

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Research on the Problems Existing in the Disclosure of Internal Control Evaluation Report of Listed Companies

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Abstract: It is a stipulation of Chinese capital market that motherboard listed companies should disclose internal control evaluation reports, but there are quite a few problems existing in the disclosure of involuntary internal control evaluation reports, such as non-standard disclosure timing and contents and the arbitrariness of defect identification criteria. In this thesis, it is pointed out that raising the violation cost can reduce nonstandard disclosure timing and contents and explicit defect identification criteria can improve the comparability of evaluation results.

Key words: internal control evaluation report disclosure issues countermeasures