

日本監査役協会の理念

当協会は
わが国の監査役制度の信頼性と有用性を広く内外に掲げ、
監査役の使命を高揚し、
良質なコーポレート・ガバナンスの確立をもって、
豊かなグローバル社会の実現を目指す。

「わが国の監査役制度の信頼性と有用性を広く内外に掲げ」

わが国の監査役制度は累次の法改正を経て機能強化が図られるとともに、その背景にある社会の期待は増大の一途を辿ってきました。こうした状況の中で、監査役制度がわが国の企業実務において高い信頼を獲得し、十分な機能を果たしていることについて、当協会は、海外も視野に入れ積極的な説明と広報に努めていく決意を表しています。

「豊かなグローバル社会の実現を目指す」

公益社団法人への移行に伴い、新定款でも示されているとおり、当協会はこれまでも増して社会との関係が強く求められています。こうした当協会の新しい役割期待を踏まえ、当協会が社会の一員として、わが国のみならず、広く世界において相応の貢献を果たしていくことを表明しています。

日本監査役協会の取組み

- 1 監査役が自らの職責を十分に果たせるよう、その役割と機能を究明し、時代の要請に応えた活動指針を提示します。
- 2 企業の社会的責任の遂行とコーポレート・ガバナンスの強化に寄与するため、監査役に啓発と研鑽の機会を提供します。
- 3 監査役制度の有用性をより高めるため、広く社会との対話を促進し、わが国のコーポレート・ガバナンスのあるべき姿を提言します。

第1項 「その役割と機能を究明し」

監査役の「役割」について、その多くは法が規定しているところではありますが、一方、監査役の「機能」は、監査役がそうした役割を果たすことにより、実際に社会にもたらされるものを意味しています。当協会は、何が監査役の果たすべき役割であり、監査役はいかなる機能を果たすのかを究明してまいります。

第3項 「広く社会との対話を促進し」

当協会は、わが国のコーポレート・ガバナンスや監査役制度のあるべき姿について積極的に建議、意見具申を行うとともに、国内のみならず海外に対してもそれらの信頼性と有用性を積極的に説明し理解を求めます。

注1) 監査役には、監査委員・監査等委員・監事等を含む。

注2) 監査役制度には、監査委員会制度・監査等委員会制度を含む。

Mission of the Japan Audit & Supervisory Board Members Association

We aim to contribute to the creation of an affluent global community* by :

- raising the awareness of people both in and outside Japan about the reliability and value of Japan's A&S Board Members system*

and

- establishing an effective system of corporate governance by promoting knowledge about the role and mission of A&S Board Members and making A&S Board Members more conscious of their role and mission.

“contribute to the creation of an affluent global community”

Now that the JASBA is a public interest incorporated association, it is even more strongly encouraged to develop ties with society. This is also indicated in its new articles of incorporation. This phrase conveys that the JASBA, as a member of society, will make appropriate contributions to Japanese society and also to the global community, in light of this new role expected of the JASBA.

“raising the awareness of people both in and outside Japan, about the reliability and value of Japan's A&S Board Members system”

The functions of Japan's A&S Board Members system have been reinforced by numerous revisions to laws and regulations applying to A&S Board Members. At the same time, the expectations of society underlying such legal revisions have continued to increase. This phrase expresses the resolve of the JASBA to actively explain that the A&S Board Members system has earned great trust in terms of Japanese corporate practices and that the system has a substantial and adequate function, and to raise people's awareness and understanding of the A&S Board Members system, with a view to reaching the wider global community.

Initiatives of the Japan Audit & Supervisory Board Members Association

- 1** We research the roles and functions of A&S Board Members* and issue guidelines for conduct that meet the needs and expectations of society, so that A&S Board Members can fully discharge their responsibilities.
- 2** We offer A&S Board Members opportunities to deepen and increase their knowledge and consciousness of their role, so that they can assist corporations in performing their corporate social responsibility commitments and contribute to strengthening corporate governance.
- 3** We seek to propose the most effective form of corporate governance for Japan through broad dialogue with society* , in order to increase the value of the A&S Board Members system.

Item 1: “research the roles and functions of A&S Board Members”

Many aspects of the role of A&S Board Members are provided by law; however, the term “functions” refers to the actual impact that A&S Board Members have on society by carrying out their role. The JASBA shall research what role A&S Board Members should play and consequently what functions A&S Board Members should perform.

Item 3: “through broad dialogue with society”

The JASBA shall proactively make recommendations and offer opinions on the most effective system of corporate governance and the A&S Board Members system in Japan. Both in and outside Japan, the JASBA shall actively explain and raise people's awareness of the reliability and value of A&S Board Members.