



*The influence of corporate governance mechanisms on
EU banks' accounting decisions*

by G. Marion

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Abstract: The present work examines whether specific corporate governance mechanisms, included in EC proposals for the improvement of corporate governance mechanisms, influence bank's accounting decisions. Particularly, I analyse whether the structure of the board of directors and the disclosure of the CEO remuneration are associated with the level of loss loan provisions. I also examine whether banks' capital structure operates as an effective internal corporate governance practice.

Key words: EU banks, EU banks' accounting policy, loan loss provision, corporate governance mechanisms.