

## 林业企业会计监督存在的问题及原因分析

### 摘 要

随着林业在经济发展中重要性的提高，社会各界越近来越认识到加强林业企业会计监督的重要性。近几年，虽然林业各企业也在逐步完善会计监督制度，但由于种种原因仍未引起高度重视，经调查发现许多林业企业会计监督尚处于较低级的阶段，虽然具有某些基本的会计监督操作，但疏于会计监督制度建设。基于以上现状通过指出林业企业会计监督存在的问题即企业内部会计管理不力，会计信息严重失真，管理者及会计人员的素质有待提高。对问题提出了改善林业企业会计监督的对策：改善企业会计管理体制，强化会计监督职能，完善会计人员的素质建设，才能够构建林业企业会计监督新模式，从而实现对整体会计监督工作的把控，才能够进一步完善林业企业会计监督模式。

**关键词：**林业企业；林业会计；会计监督

## **Abstract**

With the increasing importance of forestry in economic development, the society has realized the importance of strengthening the accounting supervision of forestry enterprises. In recent years, although the forestry enterprises are also gradually improving the accounting supervision system, but due to a variety of reasons has not caused great attention, the investigation found that many forestry enterprises accounting supervision is still in a lower stage, although there are some basic accounting supervision operation, but neglected the construction of accounting supervision system. Based on the above situation, the paper points out the problems existing in the accounting supervision of forestry enterprises, that is, the internal accounting management is ineffective, accounting information is seriously distorted, and the quality of managers and accountants needs to be improved. The problem puts forward some countermeasures to improve the forestry enterprises accounting supervision, improve the enterprise accounting management system, strengthen accounting supervision function, improve the quality of accounting personnel construction, can build a new mode of forestry enterprises accounting supervision, so as to realize the overall accounting supervision to control, to further improve the forestry enterprises accounting supervision mode.

**Key words:** Forestry Enterprises; Forestry Accounting; Accounting Supervision

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