

Some discussions on the reasons and countermeasures of accounting supervision weakening

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Abstract: - Accounting supervision is the basis of other economic supervision, only the good combination of accounting supervision, government supervision departments and the social intermediary organization supervision can improve the supervision efficiency, give full play to the accounting work in the maintenance of the role of economic construction and development of the socialist market economy.

Keywords: - Accounting supervision, Weakening management, Countermeasures

I. INTRODUCTION

At present, our country is still in the primary stage of the socialist market economy, due to the system and other aspects, resulting in poor accounting supervision in the phenomenon is relatively common and hazards to a certain extent the normal operation of the order of the market economy. The author believes that strengthening the supervision function of accounting is an important aspect to regulate the market economic order and ensure the steady and healthy development of economy.

II. THE REASON OF THE ACCOUNTING SUPERVISION WEAKENING

In "accounting law" regulation: accounting offices and accounting personnel in various units may practise accounting supervision in their own units. But at present accounting supervision weakening, weak and out of control situation is more serious. The reason, first one is the vague recognition of accounting supervision in the theoretical circle, thinking that the accounting has not supervision function, but has only accounting responsibilities, accounting is an internal department, simply accounting, don't have to be in accounting supervision, this view will lead to accounting personnel only from blind to the accounting work, regardless of the legality, rationality and validity. Accounting personnel blindly engaged in accounting work only, so that enterprise accounting work will chaos, seriously affect the normal economic order. Second, some enterprises and unit leaders' legal consciousness is weak, and accounting personnel's professional quality and legal consciousness is not strong. Thirdly, there is disadvantage in the existing system. First of all, from the perspective of the economic system, in the process of the highly centralized planned economic system transform into socialist market economic system, some man-made factors make enterprise system difficult to effective implementation. The general manager of state-owned enterprises (manager) is short of the owner's (the nation)effective supervision and restriction of its behavior, as a legal representative, general manager 's (Manager) power beyond the power of the general manager (manager) as the operator identity, can be arbitrary disposal of assets and control personnel appointment and removal.

Under this system, some of the accounting personnel in legal representative pocket afraid to accounting supervision. Secondly, from the point of accounting management system, due to the current accounting supervisor usually consists of general manager (Manager) appointment, its financial independence and objectivity is affected by the larger. On the one hand, some enterprises choose financial personnel especially "carefully", tend to use people, set the position of closeness, the mechanism of employees and management system is difficult to play the supervision function of accounting personnel. On the other hand, this kind of management system make the accounting responsibility is constrained, leading some companies to form the situation of one person in charge, and subordinate who slightly dissatisfied would have been beaten and retaliation. In addition, because there are lots of financial supervision departments of the enterprise in our country at present stage, but law enforcement body is unknown, law enforcement is not wide, law enforcement is lax and punishment is too light, and some accounting personnel who took the status quo and their own interests into account will obey the general manager (Manager) indicator in the accounting treatment. What's more, the phenomenon that certified public accountants turn a blind eye to legal audit business of enterprises is widespread, which greatly weakens the social supervision function of the external audit.

III. THE COUNTERMEASURES OF STRENGTHEN ACCOUNTING SUPERVISION

3.1 Improve the corporate governance structure, implement the accounting responsibility of the person in charge of the unit

From the accounting point of view, we should further implement the "accounting law" about "unit chief is responsible for accounting work and accounting information's authenticity, integrity", urge unit leaders to strengthen internal control and management, and earnestly fulfill the accounting responsibility endowed by laws. Financial department should play its important role in the accounting management, establishing and perfecting accounting personnel appeal system and accounting supervisor appointment system of examination and approval, and be promulgated in the form of law. First one is that if accounting personnel resist or violate "accounting law" or "accounting standards for business enterprises", they will be dismissed, or be demoted. They could appeal to financial sector, financial sector release the award after investigation, and punish the relevant personnel to protect the legitimate rights and interests accounting personnel. Second is the unit of accounting supervisor appointment shall be filed to the finance department and explain the reason.

3.2 The reform of the current accounting personnel management system and the implementation of accounting accreditation system

The reform of the existing accounting personnel management system and the implementation of accounting accreditation system maximize the mobilization of accounting supervision's subjective initiative. The implementation of accounting accreditation system is an effective way to reform the current accounting personnel management system, which is conducive to the real role of accounting supervision to strengthen the control mechanism. Accountant appointment system is efficient, mainly because: the separation of supervisor and the supervisee, supervisor is independent of supervisee in personnel and economic, they are irrelevant, supervision is from superiors or peers.

Practice has proved that the implementation of accountant appointment system is rational and effective. We should promote, expand and establish a accounting accreditation institution which is managed by the government, any unit that wants accounting personnel should apply to the accounting accreditation institution, the institution accredit corresponding accountants perform accounting supervision according to the employing unit size and quantity of task. Accounting personnel regularly report to the accreditation institutions work actively, enterprise economic activity per month for a special report, report major issues for instructions at any time. Establish a check-up system for assignment accountant officer, clear terms of reference of assigned accounting, set specific examining goal, examining results is related to appointed accountants' economic interests, reward responsible assignment accountant officer, disqualify assignment accountant officer who violate their professional morality, even give criminal sanctions. Only in this way can make the accounting personnel cherish and love their career and conscientiously fulfill their duties to ensure the accounting oversight functions play.

3.3 Strengthen the legal education of accounting personnel and the integrity of the building, establish a solid business, excellent style of accounting team

Strengthen the construction of accounting team, improve the quality of accounting personnel. From the current point of view, accounting personnel's individual quality is uneven, overall quality is relatively low, not well adapt to the needs of practical accounting work, especially for the new law, regulations, policies, the response is not sensitive, often resulting in the work of the passive. Therefore, accounting personnel need continued education, improving the quality and constantly update their knowledge to meet the need of the work, resolutely stop undocumented, carry on the system "examination instead of evaluation, combine examination and evaluation", carry on the record of accounting training qualifications, no more bad accounting training class, develop the accounting computerization, improve the accuracy of accounting and supervision, the standardization, and then improve the work efficiency.

3.4 Establish and complete China's accounting standard and accounting system

From the observation of present situation, The promulgation of some Policy, through accountant accounting principle, accounting policy change, asset securitization be stipulated, Played the inhibition in profit manipulation and the use of the maximal income and time difference in advance to confirm the behavior of inflated profits and the real estate enterprises will be deferred revenue recognised as revenue behavior, etc. On January 1, 2005, the small size enterprises accounting system plays an important role in regulate small size enterprises accounting behavior, accountancy rocedures, helpful to small size enterprises development, treatment the accounting information distortion. But, at present, our country's accounting, system is not clear completely, so we should accelerate the accounting standards establishing. Improving the actual accounting system, accounting standards, function accounting supervision.

3.5 Give full play to the effect of social intermediary and self-regulation organizations

The government plays an important part to strengthen the supervision of accounting: ensure the supervision of accounting effective and powerful from establishing a supervising accountant system mainly

based on the supervision of government, social intermediary organization and self-supervision within the enterprise.

First of all, replenishing the management of accounting departments at different levels, improving the quality of the staff, possessing the capacity to undertake the burden of accounting supervision, requiring the accounting personnel take appointment with certificate strictly, the same as the certificate the accounting professional and technical qualifications, combining the daily management with continuing education. Secondly, making great effort in improving the quality of the social supervision. Enhancing the role that accountant play in making enterprise financial statements to avoid forging by using accounting statement, playing a part as economic policeman . To develop the profession of certifying public accountant professional actively , enhancing the practice quality of it, regulating the practice of certifying public accountants to strengthen supervision of accountant second time, to change the weak status of the social supervision radically. To strengthen the inspection of enterprise accounting information quality by the power of certified public accountant. All enterprise accounting information to the outside world become the main basis to the enterprise accounting work quality evaluation must investigated by certified public accountant and gain the opinion of investigation. Thirdly, accounting finance strictly, strengthening accounting supervision, strengthening internal self-discipline mechanism of the enterprise, establishing a wholesome, coordinating and orderly Internal accounting supervision mechanism. Making sure the leadership of the unit, the principal of department and accounting personnel take charge of their own responsibility, restrict each other to give full play to the accounting oversight functions. Accounting work is not only to supervise afterwards, but also play a role of supervision in advance, in process, and afterwards. Accounting supervision is the foundation of other economic supervision, only combine accounting supervision with government supervision and social intermediary organizations supervision well can improve the effect of supervision, giving full play to the effect that the accountancy stick up for economic construction and developing socialist market economy.

IV. CONCLUSIONS

1. The reason of the accounting supervision weakening is the vague recognition of accounting supervision in the theoretical circle, some enterprises and unit leaders' legal consciousness is weak and accounting personnel's professional quality and legal consciousness is not strong, and there is disadvantage in the existing system.
2. We need improve the corporate governance structure and implement the accounting responsibility of the person in charge of the unit.
3. We need pay attention to the reform of the current accounting personnel management system and the implementation of accounting accreditation system.
4. We should strengthen the legal education of accounting personnel and the integrity of the building, establish a solid business, excellent style of accounting team.
5. We can establish and complete China's accounting standard and accounting system, and give full play to the effect of social intermediary and self-regulation organizations.

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