Record Nr. UNINA9910454071403321 Autore **Huang Allen Titolo** Accounting in China in transition, 1949-2000 [[electronic resource] /] / Allen Huang, Ronald Ma River Edge, N.J., : World Scientific, c2001 Pubbl/distr/stampa **ISBN** 1-281-94834-9 9786611948344 981-279-955-9 Descrizione fisica 1 online resource (138 p.) Collana Accounting and business in Asia: v. 2 Disciplina 657.0951 657/.0951/09045 657/095109045 Soggetti Accounting - China - History - 20th century Finance - China - History - 20th century Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Description based upon print version of record. Nota di bibliografia Includes bibliographical references (p. 114-118) and index. CONTENTS: Preface: Chapter 1 Introduction: Chapter 2 Brief History of Nota di contenuto Accounting in China up to 1949; 2.1 Indigenous Accounting Systems; 2.2 Adoption of Western Double-Entry Bookkeeping; PART A: ACCOUNTING IN MAO'S CHINA; Chapter 3 Establishment Phase: 1949 -1957 3.1 Political Economic and Social Developments in the Establishment Phase 3.2 Business Enterprises under a Centrally-Planned Economy; 3.3 Development of New Accounting Systems and Practices Chapter 4 Great Leap Forward: 1958 - 1962 4.1 Political Motivation for and the Economic Outcome of the GLF 4.2 Accounting under the GLF; Chapter 5 Recovery Phase: 1963 - 1965; 5.1 Accounting in the Recovery Phase: Chapter 6 Cultural Revolution: 1966 - 1978; 6.1 Accounting under the CR; PART B: ACCOUNTING IN DENG'S **CHINA** Chapter 7 Political Scene in Deng's China 7.1 Marriage of Static Political

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10.1 Economic Reform since 1992

Sommario/riassunto

The history of the People's Republic of China can be classified into two distinctive periods: Mao's China (1949-1978) and Deng's China (from 1979 to the present). Each period contains a number of sub-periods or phases, and each phase is characterised by one or more major political or economic events. This book gives an outline of the major events and the associated accounting changes over time. During the period of Mao's rule, China experienced two violent political mass movements, which inflicted great suffering on the nation. There were few accounting developments in this period. In contra...