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Autore	Huang Allen
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Nota di contenuto	CONTENTS; Preface; Chapter 1 Introduction; Chapter 2 Brief History of 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 System to Dynamic Economic Reform; 7.2 Cycles of Economic Reform in the 1980's; 7.3 Political Accommodation to Economic Reform ; 7.4 Communist Ideological Issues Revisited

Chapter 8 Initial Economic Reform: 1978 - 1984 8.1 Economic Reform 1978-1984; 8.2 Accounting Development 1978-1984; Chapter 9 Planned Commodity Economy: 1984 - 1991; 9.1 Economic Reform 1984 - 1991 ; 9.2 Accounting Reform 1984 - 1991; Chapter 10 Socialist Market Economy Since 1992 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...