



Perspectives on Accounting and Finance in China (RLE Accounting) (Routledge Library Editions: Accounting)

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The rush of entrepreneurial activity in China has been watched with interest by the financial world. This book, the result of an international symposium on Chinese accounting and financial management, assesses the little-known accounting scene in China which up until 1978 remained behind closed doors.

Divided into four sections, the volume covers:

- Chinese perspectives on accounting
- the business and financial structure of China, including the re-emergence of a Chinese stock market
- the regulatory framework of accounting in China and comparisons with international accounting standards;
- the impact of current reforms in Chinese accounting practice
- the emergence of a new accounting profession in China.

The concluding chapter provides an overview of the cultural context of the reforms which took place in the 1990s. By using comparisons with other Asian countries' accounting systems, like Taiwan, the contributors to the volume give an analysis of the state of accountancy in China during the 1990s.

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