

ACCOUNTING AND BUSINESS IN ASIA — Vol. 2

# ACCOUNTING IN CHINA IN TRANSITION: 1949 – 2000

Allen Huang  
Ronald Ma

World Scientific

# Accounting In China In Transition 1949 2000

## Accounting And Business In Asia

**Zabihollah Rezaee, Judy Tsui, Peter  
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## **Accounting In China In Transition 1949 2000 Accounting And Business In Asia:**

Accounting in China in Transition, 1949-2000 Allen Huang, Ronald Ma, 2001 The history of the People's Republic of China can be classified into two periods Mao's China and Deng's China Each period contains a number of phases each phase is characterised by political or economic events This book gives an outline of these events and the associated accounting changes

Corporate Governance and China's H-share Market Alice De Jonge, 2008-01-01 Using detailed case studies of the first nine mainland Chinese companies to be listed on the Hong Kong stock exchange 1993-94 Alice de Jonge examines the evolution of corporate governance law and culture in China's H-share market A story emerges not of tensions between ideas of corporate governance from two different legal systems Hong Kong vs mainland Chinese nor about legal convergence as China adopts concepts from Anglo-American jurisdictions Rather it is a story of individual firms being pragmatic in mediating the different agendas of state agencies that own or control them Corporate Governance and China's H-Share Market looks at corporate governance in a cross border context is unique in providing a detailed understanding of China's H-share market reveals why a beer company was the first ever Chinese firm to be listed overseas This fascinating work will appeal to postgraduate students and scholars of corporate governance Asian law and legal systems and Asian business as well as Chinese scholars more generally Professionals such as law practitioners working in Chinese law will also find the book of interest

Journal of Economic Literature, 2002

**Comparative International Accounting** Christopher Nobes, Robert Henry Parker, 2006 Now firmly established as the leading text in the field Comparative International Accounting takes a comprehensive look at the international dimensions of financial accounting and reporting The book which includes contributions from a diverse group of international practitioners and academics has been carefully shaped into a coherent whole This ninth edition has been extensively rewritten and fully updated to incorporate the latest developments in the field especially the adoption of international standards in many countries Features Broad overviews supported by detailed information on real countries and companies Across the board comparisons of major topics Examination of the requirements of International Financial Reporting Standards and of US GAAP Studies of accounting in Japan and China New to this edition Six brand new chapters have been added including chapters on the regulation of accounting and the politics of standard setting Separate consideration of group accounting by listed companies and of individual company accounting under domestic rules More coverage of the impact of accounting differences on capital markets and on analysis Instructors resources include an expanded Suggested Answers section in the back of the book Also in addition to an Instructor's Manual unique PowerPoints for each chapter are now available online as well as links to real financial statements Comparative International Accounting is ideal for students at both undergraduate and postgraduate levels taking courses in comparative and international accounting Christopher Nobes is PricewaterhouseCoopers Professor of Accounting at the University of Reading UK From 1993 to 2001 he was a representative on the board of the International Accounting Standards Committee

Robert Parker is Emeritus Professor of Accounting at the University of Exeter UK He was formerly editor of the journal Accounting and Business Research Both authors have received the American Accounting Association's award of outstanding international accounting educator Additional student support at [www.pearsoned.co.uk/nobes](http://www.pearsoned.co.uk/nobes)

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- Chapter 5: Conclusion

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