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Introduction

序 言

Introduction

Our first and foremost objective in issuing this book is to provide a comprehensive and authoritative reference work for accountants and financial managers in China. The book is intended to be a practical guide to the accounting standards and regulations that apply to the financial reporting of enterprises in China. It is also intended to be a useful reference work for students and researchers in the field of accounting and finance.

China has already made significant progress in reforming its accounting system since 1978. The government has issued a series of accounting standards and regulations to improve the quality of financial reporting and to enhance the transparency of the financial statements of enterprises.

History of Development

In the process of transforming itself from a centrally planned economy to a market oriented economy, China has long realized the importance of a sound financial infrastructure. The old accounting system and regulations were designed to meet the needs of a planned economy, and therefore focused on meeting the production needs of state-owned enterprises and their financial and cost plans were being met. Accordingly, the objectives of accounting and performance measurement were closely intertwined. However, since the reform and opening up, the financial reporting objectives in a market oriented economy. When the targets of large enterprises in China convert to their shareholders' interests, the objectives of accounting and performance measurement are also being transformed.