IV Summary of Articles

Research on Accounting Law in China

Jiang Jiandong
Graduate School of Science and Engineering
Saga University

After the Third Plenum of the Eleventh Central Committee of the CCP in 1978, China changed its economic policies, from Planned Economy to a Planned Commodity Economy, and finally to a Socialist Market Economy.

During that time, in 1985, Accounting Law was established. Then, it was revised in 1993 and revised in 1999 again.

This study explores the affect of these amendments to the constituent, specifically, on the economic and social changes occurred in China during that time. It examines the specific changing characteristics of accounting system of China.