

IV Summary of Articles

Research on Accounting Law in China

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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.