

The Road to Modernization of Chinese Accounting: Development History, Driving Factors, and Future Directions

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Abstract

The 20th National Congress of the Communist Party of China proposed that we should speed up the process of Chinese path to modernization and achieve high-quality development. Accounting directly serves the national economic construction and plays an important role in promoting Chinese style modernization. This article comprehensively examines the development process of accounting from the establishment of the People's Republic of China in 1949 to the present, from five aspects: accounting theory, accounting system, accounting tools, accounting legalization, and accounting internationalization, and explores its inseparable relationship with the development of economy, enterprises, and technology. In the future, we will continue to adhere to reform and opening up, so that accounting can be based on national conditions and be in line with international standards, constantly innovating and adapting to the new requirements of the new economy, new industries, and new technologies.

Keywords

Chinese path to modernization; Modernization of accounting; History of Accounting Development.

1. Introduction

The report of the 20th National Congress of the Communist Party of China proposed that the great rejuvenation of the Chinese nation should be comprehensively promoted with Chinese path to modernization, and high-quality development is the primary task of building a socialist modern country in an all-round way. From an economic perspective, China needs to improve the construction of a modern economic system. As an important part of the modern economic system, accounting is closely related to national economic development. The road to accounting modernization plays an indispensable role in the development of Chinese path to modernization.

Looking at the history of more than 70 years since the founding of New China, we can see that Chinese path to modernization is "a modernization with a huge population, a modernization with the common prosperity of all people, a modernization with the harmonious coexistence of man and nature, and a modernization that takes the path of peaceful development". So what is accounting modernization like? What hand behind it is driving the accounting industry towards modernization? Where should the future of accounting modernization go? Therefore, the study of accounting modernization must comprehensively review the development process of accounting, and explain it from the perspective of Marxist materialist history combined with economic theory.

2. The Development of Accounting Modernization

2.1. Planned Economy Stage (1949-1977)

During this period, the development of accounting in China was quite tortuous, going through two difficult journeys of ups and downs. The first was in the early days of the founding of the People's Republic of China, when the national economy was in need of revitalization. In order to quickly reorganize the economy and enter a socialist society, the country followed the Soviet model and established a highly centralized planned economy system. In terms of accounting, we also drew on the advanced accounting experience of the Soviet Union, learned from the advanced accounting system of the Soviet Union, established a unified enterprise accounting system and budget accounting system, and issued accounting administrative regulations, initially establishing the accounting model of the planned economy era. But at this time, accounting work pays more attention to the macro field, and emphasizes the class nature of accounting in guiding ideology, emphasizing simple bookkeeping and reimbursement, obeying the orders of the superior government, and providing decision-making basis for the superior government. Subsequently, during the first period of the Great Leap Forward, not only were reforms carried out in isolation from reality, but also the accounting workforce was greatly reduced, and many accounting institutions were abolished and merged. The hidden dangers buried earlier became even more serious during this period, with a one-sided pursuit of simplification, and even the phenomenon of "using statements to represent accounts" and "accounting without accounts", which disrupted the original accounting order and brought serious consequences to economic work. But soon the country corrected this mistake and ushered in a second one. From 1962 to early 1966, the national economy implemented the eight character policy of "adjustment, consolidation, enrichment, and improvement", and the national economy recovered and developed, and accounting work also returned to normal order. But with the arrival of the Cultural Revolution, accounting once again fell, accounting order was trampled upon, the scope of accounting work was further narrowed, financial institutions were merged, and the accounting industry stagnated.

2.2. After the reform and opening up (1979-1991)

After the reform and opening up, the country shifted its focus to economic construction, and the accounting industry ushered in a spring of development. Accounting work mainly revolves around how to adapt to the reform of the commodity system, and on the basis of learning and drawing on Western accounting theories and methods, expands the thinking of accounting reform. In order to better serve the development of the national economy, the country has improved the construction of accounting systems, strengthened accounting basic work, and gradually formed a diversified enterprise accounting system. Further strengthening the construction of accounting legal system, the first specialized accounting law of the People's Republic of China has been promulgated, moving towards the path of rule of law to regulate the order of the accounting industry. From the original administrative regulations to a more procedural and effective legal level. With the expansion of the scope of opening up to the outside world, the internationalization of accounting in China will accelerate, further improve the accounting system for introducing foreign investment and Sino foreign cooperative enterprises, restore the audit system of accounting firms, and lay the foundation for the development of the registered accountant industry. At the same time, the introduction of computers promotes the development of computerized accounting. Accounting magazines, accounting schools, and accounting professionals are increasing, and the accounting field is presenting a thriving scene.

2.3. Socialist market economy period (1992-present)

After the establishment of the socialist market economy system at the 14th National Congress in 1992, with the rapid development of the economy, the accounting industry also flourished.

Around the goal of market economy reform and in combination with China's actual national conditions, the country has issued the "Accounting Standard for Business Enterprises" and "General Principles of Enterprise Finance", as well as industry specific enterprise financial and accounting systems. The establishment of the "Two Standards and Two Principles" marks the basic formation of China's international enterprise accounting system. China is gradually transitioning from a planned economy accounting model to a planned market economy accounting model. The characteristics of accounting internationalization have become increasingly prominent, with joining multiple international accounting groups and more frequent exchanges with international accountants. The opening up of the accounting market to the outside world has also gradually expanded. Continue to improve the construction of the legal system, revise "Accounting Law of the People's Republic of China" twice and issue "Law of the People's Republic on Certified Public Accountants" to standardize accounting order and adapt to the development of the market economy.

3. Accounting Modernization Content

3.1. Accounting theory

3.1.1. Stumbling and groping

From the founding of the People's Republic of China to the period before the reform and opening up, accounting theory was in a stumbling and exploratory stage, with controversies mainly reflected in the attributes and functions of accounting. From 1949 to 1957, influenced by the road and international situation, China comprehensively studied the accounting system of the Soviet Union, and the guiding ideology of accounting also showed a strong class nature. It was not until the early 1960s that scholars proposed the dual views of class and technical nature in accounting. During the Great Leap Forward, the supervisory function of accounting was repeatedly overlooked, and accounting supervision was severely damaged, believing that accounting only had a reflective accounting function.

3.1.2. Flourishing development

After the reform and opening up, the research on accounting theory in China has developed rapidly and comprehensively. There is a general consensus on accounting methods that they have no class nature, and accounting and supervision are the two basic functions of accounting. Accounting functions continue to expand, including predicting economic prospects, speculating on patterns of change, and so on. From the original macro perspective to a dual perspective that emphasizes both micro and macro, the original role of accounting in "conserving and utilizing wealth" has also shifted to "generating and accumulating wealth". The view that "the more the economy develops, the more important accounting becomes" has deeply rooted in people's hearts. In addition, the exploration of the essence of accounting has formed two major schools of thought: management activity theory and information systems theory. Management Activity Theory holds that "accounting is a social management activity," while Information Systems Theory holds that the essence of accounting is information systems.

3.1.3. Further development

After the market system reform in 1992, accounting theory also focused on how to meet the needs of the development of socialist market economy and international integration. A new perspective on the essence of accounting, called the theory of entrusted responsibility, was proposed, which believes that the essence of accounting is a control system for identifying and relieving entrusted responsibilities. With the increasing international attention to the ecological environment, after the 1990s, China's accounting theory branched off to the field of environmental accounting for research, strengthening the disclosure of environmental information by accounting, and striving for sustainable economic development.

3.2. Accounting system

3.2.1. Enterprise accounting system

In the early days of the founding of the People's Republic of China, in order to unify the national economic order and restore economic development, starting from 1950, a unified accounting system was formulated for 13 key departments of national development, including heavy industry, light industry, transportation, and postal and telecommunications. The embryonic form of a unified accounting system emerged. In 1951, the Soviet accounting system was combined with China's actual situation to establish the state-owned enterprise final accounting reporting system. From 1952 to 1953, unified accounting systems were formulated for different industries, forming the embryonic form of a unified enterprise accounting system for each industry. During the First Five Year Plan period, China mainly focused on learning from the advanced experience of the Soviet Union for accounting system construction, and a unified enterprise accounting system was basically formed in the planned economy era. During the Great Leap Forward period, the pursuit of simplification was one-sided, and most of the accounting systems of enterprises were simplified, abandoned, or abolished, leaving only a few basic accounting regulations, leading to the breakdown of the enterprise accounting system.

In the early stages of reform and opening up, the reform mainly focused on state-owned enterprises, which accounted for the main component of China's economy at that time. In 1980, the "Accounting System for State Owned Industrial Enterprises" was issued, retaining the stability of the system while promoting the reform measures of "value-added tax to business tax". Afterwards, the Regulations on Cost Management of State Owned Enterprises and the Measures for Cost Accounting of State owned Industrial Enterprises were successively issued, unifying cost accounting and control in China. The Accounting System for Sino Foreign Joint Ventures promulgated in 1985 marked the beginning of Chinese enterprises using international accounting practices, breaking the basic pattern of unified accounting systems under the planned economy system.

After the market economy system reform in 1992, China's accounting system showed a dual track of standards and systems. In order to meet the needs of market economy development, China has increased its reference to international accounting practices. After the promulgation of the "General Principles of Enterprise Finance" and "Accounting Standard for Business Enterprises" in 1992, it has successively released accounting systems for 13 industries and financial systems for 10 industries, gradually exploring the construction of a unique system of enterprise accounting standards in China. The Financial Enterprise Accounting System issued in 2001 and the Small Enterprise Accounting System issued in 2004 replaced the original 13 industry accounting systems, marking the end of China's nearly century long industry accounting system. With China's accession to the World Trade Organization, international economic and trade have become increasingly frequent, accounting system construction has increased its internationalization pace, and accounting standards are gradually converging with international standards. The new accounting standard system is composed of a basic standard released in 2006 and 38 revised and improved specific accounting standards, along with the Application Guidelines for Enterprise Accounting Standards.

3.2.2. Accounting Institution System

After the establishment of the People's Republic of China, in order to coordinate accounting work, the Ministry of Finance established the Accounting System Department in 1949, which was later promoted to the Accounting System Department, responsible for the construction of unified accounting systems. In 1982, the company was renamed as the Accounting Affairs Management Department, and the construction of accounting systems was in a period of recovery and development. During the period of market reform, the Accounting Affairs Management Department underwent two more reforms and changed its name to the

Accounting Department. In order to adapt to the new requirements of the market economy, the management content and scope of the Accounting Department increased, and the management methods changed. In terms of content, it not only includes accounting systems, but also includes various aspects such as accounting system management, accounting personnel management, and computerized accounting. In terms of scope, the development of accounting work has shifted from primarily managing state-owned units to the entire society. Methodologically, transform government functions from direct management to indirect management, using multiple means simultaneously.

3.3. Accounting tools

3.3.1. Computerization

In the early days of the founding of the People's Republic of China, most accounting workers used abacuses and books for bookkeeping. Since 1979, Changchun First Automobile Manufacturing Plant, with the help of the government, introduced computers and became the first pilot unit for computerized accounting in China. In the 1980s, with the strong support of the country and the development of computer technology, the scope of computerized accounting was further expanded. In the late 1980s, commercialized accounting software developed rapidly. In 1988, Pioneer Financial and Accounting Calculation Company successfully developed China's first commercialized accounting software - Pioneer CP-800 General Accounting Software. Subsequently, more and more frequently used accounting software flooded the market, such as Kingdee, Anyi, Inspur, and so on.

3.3.2. Informatization

With the development of market economy and Internet technology, enterprises can no longer meet the requirements of simple financial accounting software, and accounting information is valued. At the press conference on "Advancing towards ERP" held in 1998, management accounting software that explores accounting information to serve management began to receive attention from enterprises. The exchange meeting on XBRL held in 2005 marked the beginning of the construction of accounting informationization standards in China. With the development of economic globalization and Internet plus, financial sharing services have been widely used.

3.3.3. Intelligence

In recent years, artificial intelligence has developed rapidly and become a hot topic, and accounting tools are also moving towards intelligence. Deloitte and Kira Systems took the lead in introducing artificial intelligence into the accounting field and launching financial robots, followed closely by domestic companies such as Kingdee and UFIDA, launching "cloud service financial robots". The use of financial robots optimizes financial sharing services, improves the efficiency of accounting information extraction, frees financial personnel from tedious and mechanical accounting work, and promotes the financial transformation and upgrading of enterprises.

3.4. Accounting Rule of Law

3.4.1. Sprouting stage

The construction of accounting legal system was in its infancy from 1949 to 1965, during which no specialized accounting laws were formulated. The main reliance was on accounting administrative regulations formulated by the State Council and accounting accounting systems formulated by the Ministry of Finance. The national unified budget management regulations, such as the Provisional Regulations on Budget and Final Accounts and the Provisional Measures for the Compilation and Submission of Final Accounts Reports of State Owned Enterprises, issued by the State Council.

3.4.2. Preliminary establishment

After the reform and opening up, the construction of accounting legalization has entered the right track. Not only has the first specialized accounting law of the People's Republic of China (hereinafter referred to as the "Accounting Law") been formulated, but a relatively complete accounting legal system has also been established, achieving the legal management of accounting work. The implementation of the Accounting Law in 1985 marked the beginning of the rule of law in China's accounting work. It established the status of accounting work in social and economic life in legal form, standardized accounting behavior, and strengthened economic and financial management. At the same time, in order to further improve the accounting legal system, the State Council has successively issued various accounting related administrative regulations and constructed an accounting legal system. In 1984, the Regulations on Cost Management of State Owned Enterprises were promulgated, unifying the cost management system of state-owned enterprises. The promulgation of the Regulations on Certified Public Accountants in 1980 marked the path of legalization in China's certified public accountant industry. The "Regulations on Chief Accountants" promulgated in 1990 determine the powers and status of the chief accountant.

3.4.3. Improvement stage

The convening of the 14th National Congress in 1992 established the goal of establishing a socialist market economy system in China, and the construction of accounting rule of law in China was further improved. In terms of specialized accounting laws, the Accounting Law was revised twice in 1993 and 1999 to adapt to the changes in China's socialist market economy system. The Accounting Law of 1993 shifted the basic positioning of accounting from a national interest perspective to a public interest perspective, providing important legal protection for the reform and internationalization of enterprise accounting systems. The revised Accounting Law of 1999 established the legal status of private entity accounting. At the same time, the 1993 promulgation of the Certified Public Accountants Law of the People's Republic of China replaced the original Regulations on Certified Public Accountants, which was the first exclusive law for certified public accountants in New China. It strengthened the management of certified public accountants and promoted the orderly development of the socialist market economy. In terms of accounting administrative regulations, the Accounting and Financial Accounting Reporting Regulations issued by the State Council in 2000 systematically standardized the requirements for enterprise financial accounting reporting. In terms of accounting department regulations, the Ministry of Finance has successively issued and continuously improved the Accounting Standards for Enterprises, Small Business Accounting Standards, Accounting Standards for Public Institutions, Government Accounting Standards, and so on.

3.5. Internationalization of Accounting

In the early days of the founding of the People's Republic of China, the construction of China's accounting system did not consider the differences between countries and was influenced by the political environment. It overly emphasized the essential differences between socialism and capitalism, and comprehensively studied the accounting model of the Soviet Union. With the rupture of Sino Soviet relations, China's accounting exchanges with foreign countries have been basically interrupted. It was not until the reform and opening up in 1978 that accounting began to communicate with the outside world. Actively participate in exchanges with international accounting organizations, participate in the work of the United Nations Intergovernmental Working Group on International Accounting and Reporting Standards, joined the Asia Pacific Federation of Accountants in 1996, and joined the International Federation of Accountants and the International Accounting Standards Board in 1997. At the same time, accounting standards are in line with international standards, and the accounting market is constantly opening up to the outside world. In 1981, the first representative office of a foreign accounting company,

Yongdao Accounting Company Shanghai Representative Office, was established. After entering the 21st century, with the acceleration of economic globalization, the process of accounting standards and international coordination in China has also accelerated. In 2006, the Ministry of Finance revised and newly formulated the "Basic Accounting Standards for Enterprises" and 38 specific accounting standards, marking the formal establishment of an internationally convergent system of enterprise accounting standards.

4. Analysis of driving factors

4.1. National economic development is the locomotive

The economic foundation determines the superstructure, and accounting, as a social science, belongs to the scope of the superstructure. Every turning point in China's development will ignite a wave of accounting reform. From the development path of modernization of accounting in New China, it can be seen that the more our economy develops, the more important accounting becomes. Accounting changes follow economic changes. If China's economic development is the locomotive, then accounting is the carriage behind it, moving forward in the direction of the locomotive. The new China had just been established, and the domestic economy was sluggish and chaotic. At this time, it was necessary to build a unified economy, formulate and rectify the economy, and promote accounting to learn from the accounting model of the Soviet planned economy. In the era of market economy, accounting needs to make changes within the economic system to adapt to market demands, which in turn drives accounting to learn and learn from international common standards and practices.

4.2. Enterprise demand is fuel

Trains require power to travel, and as an important economic entity, enterprises are the "fuel" for China's development. After the reform and opening up, various types of ownership enterprises emerged like mushrooms after rain, and the non-state-owned components gradually expanded, increasing the flexibility of enterprises. In order to meet the urgent needs of introducing foreign investment and establishing Sino foreign cooperative enterprises for their own development, enterprises actively urged the country to change the accounting model of the planned economy era, re establish accounting elements such as assets, liabilities, and owner's equity, introduce internationally recognized accounting reports and standards, carry out the "Two Standards and Two Principles" reform, and develop the registered accountant system.

4.3. Technological innovation is internal infrastructure

The innovation of technology has optimized accounting tools, playing the role of "infrastructure" inside the carriage and improving accounting work efficiency. The emergence of computers has enabled accounting to move from abacus to computerization. Internet technology has further developed. From simple financial software to financial sharing services, accounting information obtained is more comprehensive and comparable. With the emergence of artificial intelligence, it will also move towards financial robots, which not only make accounting more convenient and efficient, but also reduce accounting costs.

5. Conclusions and Suggestions

5.1. Conclusions

5.1.1. The modernization of Chinese accounting is in line with the hot topics of the times

It is not difficult to see from the above modernization process that the development of accounting is closely related to the hot topics of the times. In the early days of the founding of

the People's Republic of China, emphasis was placed on the difference between socialism and capitalism, and accounting reflected a distinct class nature, distinguishing the names of accounting elements. After the reform and opening up, we will reform our own systems, standards, accounting, and so on to meet the needs of enterprise development in the market. The wave of globalization is emerging, accounting is gradually internationalizing, and accounting standards are converging with the market. Adapt to the market economy system. The emergence of artificial intelligence has led to the emergence of financial robots. After the proposal of Green China and the dual carbon goals, accounting has further discussed the accounting and reporting of carbon credits. Behind every hot topic of the times, there is a silhouette of accounting. In order to better align with the hot topics of the times, it is also a path for accounting to constantly change, innovate, and develop.

5.1.2. The reform of China's accounting system reflects the mandatory changes of the country

Lin Yifu proposed the theory of mandatory and induced changes in institutional change, which refers to the means by which regulators act as the main body to issue orders or laws to promote institutional change. The transformation of the accounting system in New China was not initiated from bottom to top, but rather when the social and economic development reached a certain stage, the government began to convey orders or issue laws from top to bottom. In the early days of the founding of the People's Republic of China, in order to stabilize the economic order, the country needed to unify the accounting system, and thus issued a series of administrative regulations to unify the enterprise accounting system, establishing a planned economy accounting system. After the reform and opening up, the opening up to the outside world and the establishment of various ownership enterprises, as well as the development of the national economy and the demand for enterprises, tempted the country to legislate and issue standards, unify the accounting system of enterprises, and gradually integrate with international standards, establishing a market economy accounting system.

5.1.3. The modernization of accounting is based on domestic and international development

China's economy has evolved from domestic development to external opening up and then to domestic and international dual circulation development, and the development of accounting has also shifted from domestic unity to international convergence. Learn and digest advanced foreign experiences, combine with the specific environment of domestic accounting development, and gradually promote the internationalization process. After the reform and opening up, based on the needs of domestic economic development, from the promulgation of the Accounting System for Foreign Investment Enterprises to the establishment of the "Two Standards and Two Principles", the internationalization process of accounting deepened, and accounting was used as a common commercial language to play a higher role. Join the International Accounting Organization, participate in discussions on international accounting issues, and propose Chinese suggestions. Accounting personnel have closer communication with the international community, and the number of translations of foreign accounting works is constantly increasing.

5.1.4. The path of accounting modernization is problem oriented

The path of accounting modernization is a passive development, as part of the superstructure, based on the impact of economic foundation and changes with economic changes. From planned economy to reform and opening up to market economy, we see that with every economic change, the accounting industry adjusts itself based on national conditions and practice, adapts to the requirements of the times through reform and innovation, and adheres to problem oriented development. The road to modernization of accounting is not achieved overnight, but rather a continuous process of discovering, solving, and facing new challenges

through learning and practice. And each time the modernization of accounting is not driven by one force, but by the convergence of multiple forces driving the development of accounting.

5.2. Suggestions

5.2.1. Based on national conditions, continue to learn advanced Western accounting experience

The modernization of accounting in our country started relatively late compared to Western countries. There are many valuable experiences in the development of Western accounting, especially in social responsibility accounting, human resource accounting, and environmental accounting, which are worth learning from abroad. In enterprise accounting, we should better learn from the experience of western accounting development, take its essence and discard its dross. And government accounting should be combined with the national conditions of China, based on learning and reference, to more comprehensively, completely, and scientifically reflect the financial activities and results of the Chinese government, and develop a government accounting model with Chinese characteristics under the socialist market economy system.

5.2.2. Adhere to international standards

In the context of economic globalization, accounting should continue to strengthen its determination to open up to the outside world, adhere to international accounting standards, and make accounting, as a bridge for communication between multinational enterprises, more unobstructed. With closer international trade exchanges, accounting systems need to be coordinated with the international community, and accounting standards need to converge with the international community. Internationalization of accounting is not only conducive to meeting the needs of Chinese enterprises for cross-border operations, but also helps to promote enterprises to go global. It can also help companies provide comparable accounting information, attract more investment, reduce financing costs, and attract foreign investment. At the same time, China can actively combine its own development experience in areas such as international accounting exchanges and the formulation of international accounting standards, and propose Chinese perspectives to incorporate Chinese accounting elements into internationalization.

5.2.3. Keep up with the times, adapt to the requirements of the new economy and new industries

With the development of the times, the development of new economy, new industries, and new technologies has put forward new requirements for the modernization of accounting. How does the rise of green economy reflect the green accounting information of enterprises? Behind carbon trading, which subject does the accountant choose and how does it calculate? How can accountants adapt to the development of blockchain and digital RMB? How should accounting tools be transformed in response to the heated discussion of artificial intelligence? A series of hot topics of the times are closely related to accounting. The accounting industry should keep up with the times, respond to challenges, develop healthily, and actively prepare before the changes of the times, transform passivity into initiative, and face difficulties.

Acknowledgments

This study was supported by Anhui University of Finance and Economics 2023 Undergraduate Research and Innovation Fund Project (XSKY23186)

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