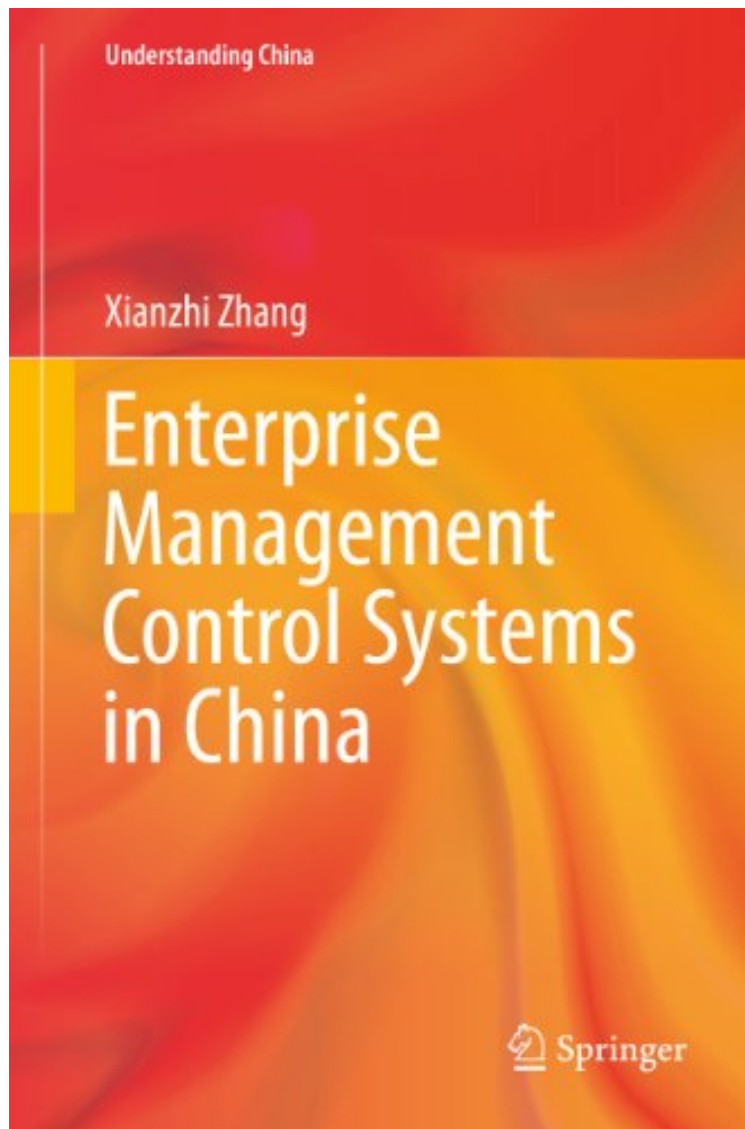


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Enterprise Management Control Systems in China (Understanding China)

Xianzhi Zhang

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Xianzhi Zhang : Enterprise Management Control Systems in China (Understanding China) before purchasing it in order to gauge whether or not it would be worth my time, and all praised Enterprise Management Control Systems in China (Understanding China):

This book provides an exhaustive view of China's Management Control Systems (MCS), examining the

development of theory and practice; and presenting a framework that integrates China's unique enterprise regulations, corporate culture and managerial mindset into management control systems. The work offers detail about the effects of China's economic reforms on management control in Chinese enterprises and insightful comparisons with Western theory and Western examples. Readers will discover important themes and the evolution of theory in MCS, including discussions of frameworks and the links between management control and economics, management, accounting, cybernetics and system theory. Early chapters explore management control in Chinese enterprises during the period, especially the demands of (guidance, enforcement and external regulation) and the demand for (stakeholders, managers, investors) management control. The work moves on to explore Western management control theory and research, including an examination of the evolution of internal control theory. The author presents detailed perspectives on the elements of management control systems and introduces masterful new ideas and methods through four general control models and ten critical elements in the management control process. A view of management control in various different types of enterprise is presented, from special enterprises and small to medium enterprises to non-profit organizations. The standards for enterprise management control are explored. This work is a valuable practical guide for corporate management teams who wish to develop and execute their own internal control strategies. It will also provide foreign researchers, policy-makers and practitioners with a new perspective on Chinese management control experiences.

From the Back Cover This book provides an exhaustive view of China's Management Control Systems (MCS), examining the development of theory and practice and presenting a framework that integrates China's unique enterprise regulations, corporate culture and managerial mindset into management control systems. Readers will discover important themes and the evolution of theory in MCS, including discussions of frameworks and the links between management control and economics, management, accounting, cybernetics and system theory. The author explores detailed elements of MCS then introduces new ideas and methods through four general control models and ten critical elements. Readers will discover a view of management control in various different types of enterprise, from special enterprises and small to medium enterprises to non-profit organizations. The standards for enterprise management control are explored and Western theory and examples are given.

"Professor Zhang's work not only progresses the theoretical understanding of this topic but also constitutes a practical guide for corporate management teams to develop and execute their own internal control strategies. Its research depth, academic influence and social benefits are distinguished in its field; (it) promotes the development of cross-border academic and corporate dialogues and collaborations on this subject." - Yuanlue Fu, Professor of Management Accounting and Corporate Finance, Associate Director of the Center for Accounting Studies of Xiamen University, China.

"Professor Zhang's insightful introduction to the theoretical development and practice of MCS in China since the start of economic reforms is very useful reading for scholars and practitioners in Western countries who want to gain a better understanding of those issues. Moreover, this book makes Chinese scholars' achievements in management control research more accessible to the international research community. The new ideas and methods, such as the four models and ten elements of MCS, are refreshing and offer insightful comparisons with Western examples." - Utz Schaeffer, Professor of Management Accounting, Director of Institute of Management Accounting and Control (IMC), WHU - Otto Beisheim School of Management, Germany.

About the Author Xianzhi Zhang, Professor of Accounting and Finance, is vice-dean of Accounting School and director of Sino-German Management Control Research Center at Dongbei University of Finance and Economics (DUFE). He received his PhD in economics from Dongbei University of Finance and Economics in 1996, studied as senior visiting scholar at State University of New York at Buffalo from 1998 to 1999 and as senior research scholar at SAID Business School, University of Oxford in 2009. In corporate finance, capital operation, management control, financial analysis and valuation fields, Prof. Zhang has put forward many novel perspective and formed independent academic ideological system. He has published more than 10 books and 200 papers as first / corresponding author and has hosted more than 20 national research projects, including the National Natural Science Fund, the National Philosophy and Social Science Fund. He teaches more than ten courses at undergraduate, postgraduate and doctoral programs, with mainly focus on financial analysis, finance theory, the study of advanced management accounting, the study of forefront issues in corporate finance, the application of accounting report, management control systems etc. Prof. Zhang serves as the co-chair of China Finance Annual Meeting, the director of China Accounting Society and China Audit Society. Likewise, he serves as members of editorial board for Journal of Accounting Research, Journal of management accounting, Controlling Management (German). He is also visiting professor and adjunct professor at many well-known universities, including Taiwan Soochow University, Dalian University of Technology and so on. He is also independent director of several listed companies. Prof. Zhang has received many national awards like the National Outstanding Teacher in University, the National Social Scientist, the National Advanced Individual Morality Award and the National Advanced Accounting Workers Award.