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The Chinese accounting profession in the People's Republic: A preliminary understanding from an oral history perspective

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Abstract

While oral history still has a marginal role in accounting literature in general, it has not been applied at all in relation to the history of Chinese accounting. Within broader research on accounting change in China, this paper uses oral history to investigate patterns of the career of accountants in China. We interviewed 21 retired accountants, aging from 60 to 90 at the time of the interview, asking them to share their professional experience in open and unstructured talk. We reconstruct individual experiences, which provides insights into the working lives of our interviewees. Unlike previous studies that only focus on influential informants, we investigate Chinese accounting changes as they emerge from the collective memory of everyday accountants. Taking a pluralist perspective, we collect non-archival data to illustrate the education and common elements in accounting career development. Our approach takes a 'view from below', underlining the limitations of top-down perspectives in most of the literature on accounting change in China. The findings contribute to our understanding of accounting changes in China and their social and economic impacts on the profession while providing interesting implications for oral history in accounting in general.

Key words

Oral history; accounting profession; China; Chinese accounting

1. Introduction

Accounting has undergone extraordinary changes in China in past decades, as part of the "gradual revolution" (Wang, 1994) during one of the most terrific periods of social and economic transformation in human history. There is already an emerging international literature on accounting transformation after the opening up, i.e. the past 30 years (e.g. Winkle et al., 1994; Chow et al., 1995; Graham & Li, 1997; Tang, 2000; Lin, 2003; Yee, 2009; Nie et al., 2013; Li & Soobaroyen, 2021). However, too few studies explore how this constant change affected individual practitioners. There are literally millions of accountants in China (according to Li, 2018, there were about 6.9 million in 1986 and 19.4 million). It is important to know how Chinese accountants experienced these transformations: how they were educated and trained to adapt to top-down change, how they enacted the changes in their working lives, and how they contributed to 'accounting becoming what it was not', to use Hopwood's (1987) words.

This study has two goals. The first is to better understand the careers of Chinese accountants during this time of transformation. The second is to explore the implications of using oral history to study accounting in China. To achieve these goals, we interviewed a small sample of retired accountants. China is such a unique context, with rates and types of change so unlike anything anywhere else (even taking into account wars, poverty, pre/postindustrial revolutions etc.). More traditional (and less time-consuming) approaches would be difficult: the lack of debate on this topic; the difficulty in getting relevant data, especially from the early period of the PRC; and the risk of sometimes touching sensitive issues in the internal political climate. The alternative is, simply, to ask retired Chinese accountants about their professional lives and changes, as they perceive and remember them. The evolution of accounting also emerges from our interviewees' narratives. Furthermore, this is an urgent undertaking, as memories are disappearing with the passing away of those who lived through this period.

In contrast to other studies that only focus on influential informants (e.g. SNAI, 2019), this paper provides a unique lens using the collective memory of ‘normal’ accountants (i.e. not VIPs). This oral history approach complements the traditional methodology that focuses on top-down views of relations between the state and the accounting profession, including the emphasis on ideology and hegemony (e.g. Yee, 2009; 2012; Ezzamel et al, 2007; Xu et al., 2014, etc). Our findings help understand the development of the accounting profession in China and how the profession evolved, through our interviewees’ narratives. In addition, using an oral history approach in the Chinese context provides insights into the broader debate on oral history in accounting, revealing controversies that have yet to be adequately investigated. This sheds light on the difficulties of applying oral history to a context with profoundly different social and political traditions to those in the West.

The structure of the paper is as follows. Section 2 provides a literature review of accounting change in China and oral history approaches to accounting history. Section 3 provides methodological details about the paper. Section 4 summarizes the narratives emerging from our interviewees. Section 5 discusses empirical findings, while the Section 6 provides some final reflections.

2. Literature review

Accounting change in China in recent decades has been remarkable, and has occurred in the context of the epochal transformation of the Chinese economy since opening up. The accounting literature has featured increasing interest in this topic (e.g. Winkle et al., 1994; Graham & Li, 1997; Zhang et al., 2012; Xu et al., 2014; Ezzamel & Xiao, 2015), although from a Western perspective, it is easy to misunderstand accounting change in China, given the different social, cultural and political forces at work. If, however, we understand accounting as a social practice, we can explore its role and its patterns of development, and thus address its social and economic impacts.

Over the past 70 years, the move from planned to market economic policies in China has had huge impacts on accounting. For example, whereas a unified accounting system supported the planned economy, since the opening up, a dual system has emerged: the business sector, aligned with Western accounting practices to support the market economy, and the rest of the state (for a general review see: Chan, 1994, 1996; Chan, 1999; Guo, 1999; Lin, 2003; Liu, 2010; Xue & Zan, 2011, 2012). The transition from ‘class struggle’ to ‘economic development’ has had significant impacts on accounting (see Table 1 and Appendix A).

Table 1

Many international studies attempt to explain Chinese accounting change as the result of historical, cultural or economic forces (e.g., Chow et al., 1994; Graham and Li, 1997; Yang et al., 2014; Ezzamel & Xiao, 2015). Several focus on the internationalization of Chinese accounting by analyzing the development of accounting standards (e.g., Winkle et al., 1994; Tang, 2000; Ding and Su, 2008; Nie et al., 2013), and by exploring the role of accounting professionals in the process (Xu et al., 2018). Others examine the public accounting profession (Yee, 2009; 2012; Macve, 2020), sometimes by interviewing academics (Nie et al., 2013) or collecting survey responses from users and providers (Lin & Feng, 2001). These studies provide a comprehensive understanding of Chinese accounting changes. However, there is still a gap in the literature about ways in which the always changing regulation affected individual practitioners in their professional lives (with a partial exception in a normative study reconstructing changes in the organization and regulation of accountancy practitioners: Hao, 1999).

Given the central role of the state, the literature that focuses on the nexus between the state and the accounting profession provides links between accounting and ideology (Ezzamel et al., 2007; Zhang et al., 2009; Ezzamel & Xiao, 2015), sometimes using Gramsci’s notion of hegemony (Yee, 2009; 2012; Xu et al., 2014; 2018; Li & Soobaroyen, 2021) and other state theories (Zhu et al., 2021). These authors tend to focus on changes to accounting regulation in China and the ideological implications, taking data from

‘influential individuals’ and others who held significant roles during periods under study.¹ This risks ‘forgetting’ the participants in the reform: the accountants themselves.

An oral history approach, on the other hand, can produce insights from practitioners themselves, rather than the architects of reform. Our method seeks not to reconstruct accounting change from documents and regulations – from written and ‘stable’ sources – but rather from direct actors themselves. This allows us to better understand the context and the process of change, and the impact it had on accountants’ careers.

The remainder of this section considers characteristics of oral history traditions in the West and in Western accounting research, as well as in China in general and in Chinese accounting specifically.

2.1 Oral history in general

Oral history in the West has evolved significantly over the past 50 years, and it almost deserves a “history of oral history” itself (Smith, 2010: 7–8. For a reconstruction see also Smith, 2010; Perks and Thompson, 2003). One thing, however, emerges in all contexts: a profoundly political stance, sometimes explicitly referred to as “part of a wider democratic movement” (Llewellyn and Ng-a-Fook, 2017: 2) or as a “social movement” (Bornat, 2003: 189).² That is to say, it involves greater consideration of the perspectives of less powerful people. “While most history was ... written from elite points of view, an early aim of oral historians was to collect memories that would bring new perspectives to understandings of the past” (Smith, 2008). This “history from below” (Smith, 2008: 4) includes seminal work on the Great Depression by Terkel (1970), work on minority groups of different kinds, particularly in feminist studies (e.g. Bornat & Diamond, 2007; Hammond & Sikka, 1996), Black history (e.g. Haley, 2003; Dillard, 2018), gay, lesbian and transgender people and people with disabilities, and Holocaust survivors (White, 2003). Not surprisingly, “advocacy and empowerment” are explicit parts of this research agenda (e.g. Perks & Thompson, 2003: 183–268; Smith 2008: 7–8).

While oral history has its problems with academic legitimacy, the direct, substantive interests of the specific group being advocated for, and the variety of possible points of view, make it difficult to analytically reconstruct its epistemological features as a whole. If some components have developed a sophisticated epistemological move towards non-positivist, often postmodern and critical studies (e.g. feminist studies), the characteristics of oral history as a whole are harder to define. “That oral history was not closely associated with mainstream academic history departments perhaps in part accounts for the eclectic variety of approaches taken by oral historians” (Smith, 2008: 8).

2.1 Oral history in the accounting literature

Focusing on oral history in the accounting literature, the work by Collins & Bloom (1991) represents one of the earliest calls for an oral history approach. The paper clearly underlines the value of oral history in addition to written forms, rather than juxtaposing oral to ‘mainstream’ history: “oral history is a means for researchers to amplify recorded history or to confirm or refute any hypotheses involved in analyzing recorded history” (ibid: 23), to “substantiate or complement written history” (ibid: 27).³ However, they do not merely call for a history ‘from below’: “conducting interviews with experts or authorities” is also encouraged, “for more stimulating if not provocative research” (ibid: 30).

The telling title of Hammond and Sikka (1996), “Radicalizing accounting history: the potential of oral history”, however, takes oral history in accounting to a more radical position. Explicitly distancing themselves from the call by Collins and Bloom to interview major personalities, they advocate “for the use of oral histories to give voice and visibility to those marginalized or otherwise adversely affected by accountancy” (ibid: 79). Here – and extensively throughout the paper – the authors return to the view of

¹ For instance, Ezzamel et al. (2007) interviewed 52 regulators, government officials, academics and practitioners and various other sources of information. A similar focus on VIPs is also in Yee (2012), with “a number of interviews conducted with relevant people (eight in total), most of whom have had a significant role in the professionalization process” (431).

² It is interesting to note the strong political standpoint that emerges from Perks & Thompson’s (2003: 2), the editors’ comments: “As a socialist, Thompson was committed to a history which drew upon the words and experiences of working-class people.”

³ Note that the former point is closed to our use of oral history as a tool for theory falsification, and the latter as exploratory search of overlooked data and issues.

oral history 'from below': "Oral history came to be seen as a means of challenging the very nature, meaning and purpose of history. It questioned why some histories are written while others are neglected and why some historical experiences are privileged while others are ignored" (ibid: 83). In addition, the two authors express an interesting epistemological position linked to an accusation of functionalism toward Collins & Bloom (1991) and Zeff (1980):

Oral history, we argue, should be used to problematize claims that there is a single true universal story to be uncovered and should emphasize the multiplicity of experience that results from accounting practices ... Instead of following Collins & Bloom's (1991) and Zeff's (1980) suggestion that accounting researchers use oral histories to supplement and verify other forms of history, we believe oral history can be used to problematize and contradict the traditional stories of accounting [i.e. theory falsification]. These efforts will underscore the importance of perspective when discussing history and, thus, undermine the idea that there is a single 'true', 'official', history (ibid: 81).

Haynes (2010: 221) shares a similar position toward oral history in accounting, although with less optimism about its uses. "While oral history is often credited with the potential of opening up new areas of inquiry or exposing the voices of those marginalized or excluded from professional or organizational archives, it is not necessarily an instrument of change" (ibid: 221). With a critique of the marginal use of oral history in accounting (ibid: 228), and with a major focus on the methodological aspects of doing oral history, her conclusions underline the usefulness of oral history, as well as a cautionary attitude:

[O]ral history's great potential is in its ability to expose the lives of those working in or influenced by accounting, for whom no other data or documentary sources exist. It is particularly appropriate for exploring the experience of those who have been marginalized, silenced or ignored within the accounting context because an oral history methodology has the potential to uncover some rich, powerful data, which allows the participants to stress in their narratives not so much events themselves but their meaning to the individuals concerned (ibid: 229).

This positions oral history as an exploration of overlooked issues and data, and we will come back to the unproblematic reference to those "marginalized, silenced or ignored" in the context of Communist China.

Finally, Carnegie & Napier (1996), while addressing some warnings about the possible methodological pitfalls of doing oral history, and arguing the methodology is under-represented in the accounting field, stress the meaning of oral history as voices from below, without digging too much into epistemological issues.⁴

2.3 Oral history in China

Analyzing how oral history has been used in China, things become even more complicated – Stave (1985) refers to the "Chinese puzzle". Some Chinese writers have persistently critiqued oral history's Western bias. "Is there oral history in China? The question is seldom asked, much less answered. Existing literature on the world-wide development of oral history sheds very little light on the subject, and from the scant information available, the impression one gets is hardly a positive or encouraging one. But perhaps this is

⁴ This position is shared in oral history in accounting: "oral history's greatest potential lies in its ability to capture the testimony of those effectively excluded from organizational archives" (Carnegie & Napier, 1996: 29). Kim refers to "people whose voices have not yet been heard" (2004: 95). With a very powerful title, Kim (2008: 1347) goes back to the political roots of the whole intellectual movement: "Owing to its potential to empower those people on the margins by giving them voice and visibility, the oral history method has been used by feminist and other critical scholars since the late 1960s when the civil rights, racial/ethnic pride and women's movements emerged in Western societies". Interesting enough, according to Napier (2006) the attention to the 'voices from below' is also shared by the New Accounting History.

because the question is often framed in Western terms” (Kwong, 1992: 23). According to Yang (1987: 22), “[i]n China, oral history can be traced back to Sima Qian ... the father of Chinese history” (circa 145–86 BC), and in addition it “has been used by the Europeans since Herodotus in the fifth century BC”.

Yang (1987) argues there have been two main stages of oral history since the founding of the People’s Republic. The first was “part of the effort to create a new socialist country”, while the second “commenced in the 1980s, when the term ‘oral history’ itself began to be used and distinguished from ‘oral tradition’” (Yang 2000, cited in Thomson, 2001). This new phase acknowledges growing impacts from abroad and links with the international literature.

Yang (1987) highlights recent achievements in Chinese oral history:

Since the founding of the People’s Republic of China, the study of oral history has come to flourish and remarkable accomplishments have been made ... In 1958, the study of history was greatly influenced by the ‘Great Leap Forward’ Movement which encouraged the compilation of the history of workers, peasants, soldiers, students and shop assistants. Old Red Army soldiers and cadres were called on to write memories, chronicles of provinces, municipalities, counties and history of families, villages, communes and factories, all were encouraged to put into words ... This movement of oral history ... became popular in the drive of the nationwide socialist education in the 1960s ... Since the end of the 1970s, China has witnessed a nationwide movement of compilation of local chronicles and some *two hundred thousand experts* are engaged in this work (ibid: 23, emphasis added).⁵

Yang (1987) underlines the sharp differences in oral history traditions. There is a political stance here, too – and the movement seems to have had enormous political support. This is linked to the institutionalization of the People’s Republic, with an intriguing ‘short circuit’ regarding the view of the ‘marginalized’ before and after the establishment of the new Communist regime: the former ‘losers’ have become ‘winners’. Only an orthodox view of class struggle would consider the now ruling class an expression of (what once was) the below (the workers, the peasants). On the contrary, Chinese oral history uses a rather top-down approach that has very little in common with the view ‘from below’ (or the ‘silenced’ and ‘ignored’) characterizing oral history in the West; indeed, it could be better referred to as a view ‘from above’.

More explicitly, and more radically, Bulag refers to the use of oral history as a technology of power in what he calls an “oral-history regime”, and not just during the Cultural Revolution (Bulag, 2010: 104). If oral history is the history of ‘the people’, the Chinese context is radically different: “far from being free, ‘the people’ – new subaltern speakers or oral historians – are in fact disciplined, performing a subjectivity dictated by a greater force, the CCP” (Bulag, 2010: 97). This perspective is absent from the current debate, with the exception of the recent work by Freund (2019), which nonetheless seems to overlook the radicalism of this critique. On this point, Zheng (2008) timidly acknowledges that oral history in China “lag[s] behind in the documentation of human voices” (2008: 76).

Zuo (2015), writing almost 20 years after Yang (1987), does not address this puzzling situation. While acknowledging that “[o]ral history was first introduced into China as a new discipline from contemporary historical circles in Europe and the United States” (ibid: 261), he claims the Chinese debate shifted “to include the lower ranks of society” (ibid: 265) “in order to write the ‘four histories’ (village ... family ... commune ... and factory) ... [with] data that reflected the everyday life of the people” (ibid: 261). Yet the view ‘from above’ is still in place. Indeed, Zuo refers to VIPs and top-level people when considering some of the main areas of the field: “Interviews on revolutionary history related to the Chinese Communist Party”; “The publication of memoirs and oral history by committees of the Chinese People’s Political Consultative Conference at various administrative levels” (ibid: 260).

In addition, Zuo (2015) demonstrates a profound epistemological difference between Chinese and Western approaches to oral history: he seeks “to clarify the truth” (ibid: 265). Indeed, with a positivist bias that very few oral historians in the West would agree with, he states: “*Truth* is the soul of history, and the

⁵ This is the period of well-known violence, with several uses of ‘anti-something campaigns’, as well as the Cultural Revolution. The lack of critical comments is here surprising, while providing empirical support to the very critical position by Bulag (2010).

core value of historical studies is to find the *truth* in *objectively* existing history. Oral history is just one way to probe people's historical memories to find *objective facts* in history" (ibid: 266, emphasis added).

One could agree with these authors that 'this' tradition of oral history has little in common with the Western one. However, there are examples of oral history in China that adopt the view 'from below'. The Columbia project focuses on some of the 'losers', interviewing "prominent Chinese leaders of the Republican era" who "went to exile when the Chinese Communists won the civil war" (Wang, 2006: 71), which quite understandably is looked at with some embarrassment from the top-driven tradition of oral history in China. The work by Zhang & Sang (1987) is well described in terms of both its genesis and content by Zagoria (1988) (not to mention more famous bestsellers, some of which are still not available in Chinese, such as Chang, 2003, or Xue, 2009):

Studs Terkel's 1974 book, *Working*, a collection of interviews with ordinary and not-so-ordinary Middle Americans about their jobs and aspirations, was later translated and widely read in China. Two Chinese writers who found particular inspiration in the book, journalist Sang Ye and fiction writer Zhang Xinxin, decided to attempt a similar project. They interviewed over one hundred people across China about their work, their families, their schooling, their money worries, their dreams. Some 60 are translated [in their book]. The interviewees speak with unusual candor about subjects normally kept under the cover of privacy. A former prostitute speaks about her past life and reform; a pair of newlyweds brag about their new possessions; a widower talks about his life as a retired banker; a woman tells why she decided not to marry. What emerges is a sense that monetary concerns, material comforts, status and prestige are among the greatest worries in Chinese society today.

2.4 Oral history in accounting in China

Finally, narrowing the focus even further to oral history on accounting in China, there is almost nothing available in the international literature, and little in Chinese. The only exception is a project affiliated with the Shanghai National Accounting Institute, which started in 2012 and was completed with a book published in Chinese (SNAI, 2019) that focuses on the "key figures in the development of Chinese accounting", both in the academic world and in business.

This is a good example of the new interest in this kind of research in China, and of the use of visual materials (it includes several images from the interviewees' lives). Even simply making these sources available is valuable. However, this project differs from ours in perspective and approach. It interviewed more than 47 retired accountants, selected from academics, government officials or managers who "had made pioneering achievements in a specific aspect of accounting or work in a particular area" (SNAI, 2019:3). This echoes a very common attitude towards 'VIPs' in China, as opposed to the more inclusive approach in our research. In addition, the project defines accounting oral history as "finding these predecessors, listening to their stories in the past, recording, editing, preserving and publishing these stories" (SNAI, 2019: 1). It provides no analysis of the rich material published, nor any interpretation or comment about the topics their interviewees discussed. In this sense, the interviews represent interesting 'raw material', calling for further investigation. Our approach, on the other hand, understands oral history as "the entire process of interviewing, recording, transcribing, editing, *analyzing, interpreting, writing up the results and making public the results*" (Kyriacou, 2009: 47, emphasis added), and we take the risk of interpreting, making sense and providing some comments based on the narratives of our interviewees. It is also noteworthy that the influential, well-known interviewees in this project did not provide any critical or problematizing views, so there are no issues of censorship or anonymity.

Finally, there is also a softer epistemological issue at play here: the link to long-standing philosophical debates in the West and in China. The SNAI authors attempt "to try our best to get close to the *truth* rather than simply considering the narrative as true in itself" (2019: 173, emphasis added). For our part, we take a more pluralist view of the social construction of meanings. The narratives in themselves are relevant, for the personal experience and sense-making of the interviewees, pluralizing the "multiplicity of experience" to use the words of Hammond & Sikka (1996).

3. Methodology

Rather than using oral history as a tool for theory building (e.g. Ikin et al., 2012; Duff & Ferguson, 2011), we use it to gather data at a very explorative level, and as a way to challenge interpretations available in the literature (similar to Collins & Bloom, 1991: 23). Instead of a typical field study approach that seeks to address specific issues, we simply asked our informants to “tell us about your professional life”.⁶

The research project started in 2014. One of the two authors is a Chinese accounting scholar based in a Chinese University, while the other is a non-Chinese speaking senior researcher in the field of accounting history, with a long background of field research in China. Interviewees were based on personal connections of the two authors, with a goal to involve as many retired accountants as possible. Searching for people who retired 20 years ago is an incredibly difficult task, as professional links are lost and broken. In the end, we found 21 key informants, with an unstructured selection that was driven more by friendship connections than any deliberate focus on professional networks. Some of the interviewees acted at the lower level of the professional community; others were at a higher level. In the beginning, we only searched for people in their 80s or 90s, but in the end we included some younger informants. We also achieved a degree of geographical coverage, from Beijing to Guangzhou and from Shanghai to Xinjiang.

Our interviews were largely open-ended and unstructured, to “maximize discovery and description” as Haynes (2010: 222) puts it. The idea was simply to let our interviewees speak for themselves, helping them to discuss memories and sometimes unrelated remembrances of the past, referring to an unusual ‘long period perspective’.

Anonymity was agreed, to avoid self-censorship, given the potential for sensitive issues to arise in the conversation (we recorded the interviews when allowed). This, unfortunately, means we cannot share our interviews or other visual documents with the scholarly community.

The Chinese author ran face-to-face interviews, which lasted two to three hours on average. Sometimes, after a discussion about the content of the transcript, we conducted a second interview to better focus the discussion. After transcription in Chinese and translation into English, the two authors discussed each interview in depth and structured them to give a sense of time consistency. As this is an exploratory study, there were no predetermined thematic categories. Both authors first read the transcripts, identifying the main patterns and recurrent themes in the narratives of life stories. Then two authors discussed and solved the differences before developing a coding scheme that addresses the career patterns identified. The analysis was iterative, moving back and forth between data and literature (on China transformation in general and specifically on accounting change in the country) until we determined seven recurrent topics describing the most important aspects of the Chinese accountants' career pattern, which emerged from their narratives.

Our panel of 21 people is small, thus it is used as a base for qualitative research rather than statistical relevance. The average age is 75, with seven interviewees older than 80 (including two in their 90s), eight in the range of 66–79, and six aged 60–65. All of them were retired at the time of the interview.

There is a gender bias in the panel, with only two women. We cannot say definitively whether this is because of an unequal distribution of posts between men and women, because of the way we approached retired professionals (or a bias inherent in the network of people we activated to reach them), or because of different lifestyles post-retirement, where men are perhaps more active in preserving their past professional connections. It is well acknowledged that there is gender inequality in the distribution of powerful positions in China (Du, 2016), and this was particularly so in the late 1940s. However, we did not seek out people from ‘high offices’ for our oral history, and indeed, some of our interviewees said there were many women clerks in accounting offices at the time. Whatever the reason, when we identified the issue during our research, we deliberately tried to involve more women. Despite these efforts, we ended up with only two women in the panel.

⁶ “The difference between field study interview and oral history is that the former is ‘problem oriented’ and the latter is ‘history oriented’. Therefore, the interview protocol is usually designed for answering specific research questions, while the focus of oral history is to collect the individual life experience. The historical dimension is the fundamental feature of oral history... [B]ut the personal life experience itself is the research material in oral history. Sociologists solve their research problems by sorting out the individual life experiences of informants” (Hu, 2020).

4. The accounting profession facing change: insights from oral history

In order to understand accounting changes affecting the accounting profession in China – the everyday experience of ‘normal’ accountants – we provide a detailed description of the interviewees’ experiences in this section. We pick comments and observations about our interviewees’ narratives according to seven topics, providing insights on: a) the general context; b) ups and downs in accounting education; c) impacts on early stages of the accountants’ careers; d) longer-term impacts on career patterns; e) impacts on the accountants’ work; f) political change and the status of accounting; and g) accountants’ sense-making. Whenever possible, we look for changes across various periods of time, phases and subperiods referred to in Table 1.

Table 2 provides a synopsis of distinctive elements characterizing the evolution of accounting in China in recent decades. This table reflects the subjective view of our interviewees as they remember their past. Nonetheless, these aspects are likely to impact the profession in ways that are idiosyncratic, and rarely found to this extent in the history of the accounting profession worldwide.

Table 2 about here

4.1 The general context in the narratives of our interviewees

The social and economic context of the Chinese experience helps us understand the complexities of the evolving accounting profession. In contrast to previous research, we examine accounting change from the social construction and narratives of our interviewees. The early stages of our panel’s lives are characterized by poverty and discontinuity in school activities (from the point of view of both students and teachers). These issues are already well-known by experts, and are corroborated by our interviewees in ways that are useful for the non-expert reader:

“You will laugh at me: went to middle school only half a year ... I never saw a neon light until 1948” (I01).

“I suspended schooling for two years because my father was in poor health and my family was poor. Later, I continued my studies. So, I graduated late” (I10).

“In the 1960s, the living conditions were very poor: nobody went to school, people could not even get things to eat. Then the school class stopped, and the workers were starving. [As a teacher] I had nothing to do” (I06).

Although references to famine during this period are not new knowledge, our interviewees provide impressive details about the situation. Interestingly, they still refer to it as a ‘natural disaster’, as is normal in Chinese rhetoric.⁷ Access to healthcare is also highlighted as a problem:

“In the three years of natural disasters [1959–1961], we went through a difficult period on the farm, we were provided 15 kg of grain per month. We were young and needed to eat a lot: 15 kg was far from enough” (I12).

“I was sick and there was no proper treatment for tuberculosis. In 1952, my father bought streptomycin from the US. It cost 8.5 yuan per bottle, the price for 10 kg of flour” (I07).

At a general level, interviewees often mention some tragedy associated with the Cultural Revolution, including violence and even suicides. During the first three interviews, we heard about three

⁷ “An estimated thirty-six million Chinese men, women, and children starved to death during China's Great Leap Forward in the late 1950s and early '60s. One of the greatest tragedies of the twentieth century, the famine is poorly understood, and in China is still euphemistically referred to as ‘the three years of natural disaster’” (Bookreporter, 2012).

suicides within the families of our interviewees – a topic that does not often arise in the course of accounting research.

“After the Republic of China, my older brother and sister all escaped to Taiwan, but my oldest brother did not escape, he believed in communism. Before, he was a dandy, then he dressed as a worker, became very committed. Later, he had problems with the Cultural Revolution, and he was arrested. The family was not allowed to visit him, [he was] in total isolation, eventually he committed suicide” (I04).

Sometimes, accounting academics also suffered during this period.⁸ Some were forced to leave their positions and were later subject to rehabilitation:

“One of those professors used to be the chief secretary of the province. Then he became a suspect [because some letters from Taiwan were found in his house]. And later on, he was jailed” (I11).

Reference to tensions and violence are quite diffused in our interviews, at a variety of levels, and in various contexts and forms.

“Our headmaster used some newspaper to mend a broken photo frame. The students found that on the newspaper there was a photo of Chairman Mao. The headmaster was criticized and denounced, paraded through the streets with boards around his chest, just because he put the Chairman Mao’s photo under his own photo” (I09).

“During the Cultural Revolution ... once the red guards with the armband were dissatisfied with a specific leader, they just labeled him as a supporter of capitalism, let him parade, said that he walked on the capitalist road. My cousin was also affected at that time” (I10).

“At the beginning of the Cultural Revolution, many people were attacked in *dazibao* [big-character posters shown in public space] and so was I. I was accused of having ‘bourgeois ideology’ just because I wanted to divorce” (I07).

An accountant who was a red guard at that time still has a vivid remembering of his 22 days travel to Beijing on October 1966 to see Chairman Mao:

“We were told by the people at school that Chairman Mao was going to meet us on November 13. [Chairman Mao] met the red guards 11 times in total. I saw Chairman Mao with my own eyes. ... We experienced the fifth and the sixth times. ... He didn’t make a speech during the meeting. He only greeted the red guards several times” (I14).

After 1978, when the market economy was not yet developed, people could not buy things without stamps.⁹ Thus, some companies bought food and vegetables for their employees, rather than paying them more salary.

“Even though we had a lot of profit, we dared not pay cash salaries. All that we could do was to buy things for our employees, for example, apples, fish, rice. ... Our sales revenue was several thousand

⁸ See also Chang Xun, in his interview on the Oral History of Accounting Forum (SNAI, 2016), who reports the news of his mentor: “Unfortunately, Mr Zhao was persecuted to death owing to the left-hand path. He committed suicide”. Chang Xun himself went to prison for a long time.

⁹ The stamps (*liang piao*) are the commodity ration coupons used in the planned economy. See <https://www.china-briefing.com/news/757/>.

million [in the 1980s]. But as a vice chief accountant, my salary was 76 yuan, and that was a high salary at the time: most people who were in their 40s and 50s had a salary of 50 yuan” (I18).

With the opening up, accountants were also involved in the opening of new businesses that all previous public sector units (*shiyi danwei*) were setting up. This work was not confined to enterprises; even colleges and the Scientific Academy were involved.¹⁰

“The agricultural scientific institute went into business and became the first one to set up a company named Beer Barley Development Company” (I09).

“I worked as vice president in an auditing firm owned by our college from 1996 to 2000” (I04).

The role of the Party was and still is a central aspect in the whole country, something that Western organizational analysis has difficulties dealing with. It is something that everybody in the accounting field in China knows, but it is rarely discussed. A few comments by our interviewees speak of long-term belonging, sometimes with sincere enthusiasm, and sometimes of segregation, of not being allowed to join the Party.

“I am 90 years old now. I joined a revolution guerrilla unit in 1942 and became a Communist Party member in 1943. I’ve been a member for more than 70 years” (I01).

“I joined the Party in 1965, the second year after I joined the army. No, it was not a requirement. You had to work actively, to be practical, do things, it was not easy. In my company, I was the only one that got promotion. Only Party members could be promoted. The ordinary people could not” (I12).

“I was very active at that time, I wanted to apply to join the Party. But the secretary in our department told me in private, you should not apply. You are very good, but there's no way that your application could be approved. So, I never joined Chinese Communist Party in my life” (I04).

“At first, I worked in a firm operated by my relative, which was seen as an obstacle for me to join the Communist Youth League because they thought I didn’t keep my ground firmly. ... In 1951, I still wanted to join the Communist Youth League but they didn’t allow me to. Consequently, I resigned and quit the job” (I02).

As mentioned, there are only two women in our sample, so there are very few comments regarding conditions for women in the profession. These comments, however, underline how difficult it must have been to have an active role as an accountant and a mother, plus two broader comments on gender issues in the field:

“But it was also exhausting as I worked in the day time and had to think about it in the evening. When my kid was in elementary school, my husband went away on business, I had to take the child with me to the training courses” (I20).

“Sex discrimination is a common topic in the world ... For example, nearly a hundred years after the founding of the Communist Party of China, there are no women in the Standing Committee, right? Few members of the Political Bureau are women, just one or two” (I21).

In short, while poverty, natural disasters and health issues in China during this time are well-known phenomena (e.g. World Bank, 2004), what is noteworthy from our data is how pervasive these issues were for accountants. Rather than being a professional elite protected from dramatic natural and social events,

¹⁰ “[A]bout every organization of the state, from scientific think tanks to the military, plunged into business” (Paulson, 2015: 90).

they were directly affected by these tensions. This also applies to the violence of the Cultural Revolution period, which provides a unique context for the development of the profession. In more recent periods, what emerges about the general context is the reference to the myriad of business units set up by many public sector units and SOEs after the initial changes of the opening up, few of which would survive. This represents a period of sustained change even in terms of an emerging labor market for many accountants, although it was somewhat riskier than the previous situation of a long-life job in the planned economy.

4.2 The impact of political agenda and economic changes in shaping ups and downs in accounting education

From the creation of the People's Republic of China in 1949, there was a large need for accounting knowledge. Short-term training programs were launched and night schools provided all kinds of courses. Universities also set up accounting programs.

"Then I started to study accounting. My teacher was a graduate from Beijing accounting school ... Though I did not know anything, the Party required me to learn from him ... After studying three months with him, I came to know what was accounting ... (It was) January of 1950" (I01).

"It was like a secondary technical school. Actually, we only learned for one term ... After half a year [1951], I graduated and was assigned to work in the north of Jiangsu Province" (I04).

"I went to evening school. That's in the 1950s. And it turned out that the study I did was very useful for me later in my life" (I03).

"[I studied in] an agricultural and forestry cadre school run by the Ministry of Agriculture ... for three years. And then I went to the Agricultural University to study ... an accounting major ... for more than a year [around 1958]" (I05).

"In 1964, I went to Jiangxi Communist Labor University. I started to work in 1967 after graduation ... So, I went to university not knowing what accounting is about. And I spent four years there" (I11).

"I went to the Tai'an Financial School to study for three or four months, less than half a year (in the 1970s)" (I06).

"I learned (accounting) by myself ... I just consulted others, because they had teaching materials ... it was all about bookkeeping." (I10).

In terms of the impacts of the Cultural Revolution on the accounting field, our interviews confirmed that education halted. This is a well-known phenomenon during the Cultural Revolution for many professions (e.g. Deng & Treiman, 1997; Zhang et al., 2014), but the interviewees provide several details about how the process affected accounting education.

"Because of the Cultural Revolution, all universities of finance and economics were downgraded as secondary schools ... At that time, no universities or colleges accepted students. They were not closed; the universities were still there: they just did not accept any new students until after the Cultural Revolution ... [They were] 'doing the revolution!' ... Everyone in university was involved" (I11).

"Because of the Cultural Revolution, I did not continue my education in school, but went to the army. ... I was one of the 'educated youth', who delayed education for a decade" (I16).

"I didn't learn anything in technical secondary school, so my knowledge level is just at middle school. But at the time of my graduation, the Party started the class-based policy. Almost 40 per

cent of students failed the exam, most of them were good students, but they came from upper classes, now seen negatively. For me, I went to Beijing to continue to study in a technical secondary school. But the university stopped admitting students with the Cultural Revolution, so those who passed the exam were not able to continue college education either” (I13).

Apart from these aspects that deserve further research in the future (when it would be a less sensitive issue), our interviewees suggest they were not given any choice selecting a field of study. In addition to this, it seems few would have chosen accounting:

“The majors were allocated then, you got admitted and allocated to a certain major, not like nowadays that you can choose your major” (I09).

“The worst possibility was accounting. I passed the exam. But I cried because I felt ashamed” (I11).

“You know, at that time we were unhappy to be transferred from the engineering department to the business department. Business was considered level 3. Engineering was level 1. Medicine was level 2, literature, history etc. were all down on level 3. I had no interest at all” (I04).

“Nobody voluntarily studied in the accounting department. Those whose major was accounting [were there] because they were assigned to the accounting department” (I21).

“I wanted to go to school to study because I wanted to get rid of my accounting job. I was hoping to get a chance to leave accounting, but I failed again. So, I was very unhappy” (I21).

Even within this context, however, some were still motivated by their personal interest or belief in a bright future.

“I have interest in accounting. Probably because I was sensitive about numbers. For example, [I could easily tell] if [the silverware shop] gained a profit or suffered a loss in 1945” (I03).

“I was really interested in accounting when I was in junior high school. At that time, the concept of modernization and collectivization of agriculture was very attractive” (I05).

In addition, one interviewee talks about a peculiarity in relation to personal characteristics unlikely to be found in other contexts:

“I couldn’t say that I was married, because they would not have admitted me if so. I told my cousin not to tell. It was not like now, concealing marriage status was a rather serious thing” (I09).

Our interviewees also shared some insights about institutional changes to education in the accounting field that emerged with the opening-up reform. First of all, the reopening of college applications:

“The National College Entrance Exam was reintroduced in 1977. On the morning of October 21, China National Radio made the announcement. We were thrilled because universities only accepted worker-peasant-soldier students. Before 1977, they did not take any examinations: you needed to have some background or the opportunity to be selected. Even if you had the chance, you may not be selected because there were too many candidates. So, we were so happy about the college entrance exam” (I18).

“Thirty workers and thirty students from the factory registered for the exam. Two of the students and me passed the exam ... At that time, it was an absolutely small-probability event. And they called it a hundred deaths, which means it was normal to fail the exam” (I17).

The second wave of large demand for accountants occurred during the economic reforms from the 1980s. Universities started to offer all kinds of on-the-job education programs. Some accountants were promoted after getting an accounting diploma.

“From 1980–1981, I was in the Chinese People's Liberation Army Logistics Institute, I studied for one year and a half. I majored in financial management. At that time, there were universities in each of the four headquarters of the People's Liberation Army” (I12).

“In 1982, I joined the financial department in the mining bureau. Four years later, I started two years’ special training for cadres in school [nationwide examinations for adults started in 1985] and obtained a college degree. Later I was promoted” (I16).

“I was studying in the Workers’ College during 1990 and 1992 ... for two years. The diploma was not the same as a college degree. I got a certificate. This certificate did not help to raise my salary, but it was recorded in my file and was helpful for me to get a professional title” (I20).

In parallel, the teaching ‘market’ created new job opportunities not seen before. This soon produced the conditions for generational succession:

“In 1985, we founded a department called Xiangzhen enterprise (township enterprises) management department. I was one of the founding members. ... We not only provided training courses but also did field research. ... In the 1990s, the finance department of the government founded an Accounting Education and Research Association ... We had an annual conference ... In 1992–93, I led a group of teachers to write a new set of accounting textbooks, in the name of this association” (I04).

“Yes, a lot [of training classes]! You could not imagine the wages for each class. Five mao (half yuan) for a class. The salary was fixed. But because I was good at teaching, I earned 0.8 yuan per class. So I got about 30 yuan per month. That was a huge amount. My life was largely improved. I taught the self-study program. Another peak of teaching was after the accounting system and standards were published. I taught three sections in the morning, then afternoon, then evening. Another class of students was waiting for me before I finished one class. The national college entrance examination pass rate was low. The self-study program was popular for several years. Later, there were more programs, television study, evening programs, etc.” (I11).

“Because we lacked teachers, five or six people in our class chose to stay in school. When we graduated, [our professor] told us that we must work hard to take on the task of teaching independently in a short time. After 10 years, when I was a deputy department director and vice president in Jinan University, I found that the last generation of scholars in accounting had all retired. We were the first successors, including the students who graduated earlier than us. We became presidents or deputy deans in different schools. ... We all belong to that era, of different grades. ... All of us were admitted into college after we resumed the college entrance examination, in 1977, 1978, and 1979. Although we were different ages, we were taught the same in school ... it was surely a good job” (I17).

In regards to the transformation of the educational system, the self-made and self-making nature of the early academics is interesting, compared with the more typical academic career of those in later stages. This shows the relatively late structuring of the accounting field.

“I actually learned in school for one year altogether. Later I published articles, books, all self-taught. I did not have other things, I am a real grass-root” (I04).

With China’s better integration with the world economy after 1993, universities started joint accounting programs with Western accounting associations and universities.

“A professor from the UK visited China ... I expressed my willingness for more communication between our schools, the professor introduced his student Sally who worked as a secretary in the British Embassy in Beijing. And later in 1994, we launched the ACCA project with the help of Sally” (I17).

An ‘accounting knowledge deficit’ seems to characterize the Chinese experience according to our interviewees, with a very poor background and a first wave of demand for accounting knowledge at the start of the Peoples’ Republic that was met by diffuse night school and training initiatives. This situation was made worse by the Cultural Revolution, which stopped accounting education (although its timing is unclear in the narratives of our interviewees). This led to a further deficit and a second wave of demand for accounting knowledge in the opening-up era, with the reopening of college admission and the development of the university system, and a huge effort in on-the-job training initiatives.

More analytically, our interviewees provide additional information about their level of education when they got their first job: some of them entered the profession with only primary education. A low proportion started their careers with a bachelor’s degree (five in total), even in more recent periods. In terms of the nature of education, eight out of 21 of our interviewees had no accounting knowledge at all when they got their first job. Many of the interviewees experienced what we refer to as ‘informal professional education’ (IPE), which does not aim for any certificate of level. However, many did get their formal education on the job, such as secondary school (four cases), bachelor degree (five cases), and even PhD (two cases).

A further interesting aspect is that accounting tended not to be chosen by personal preference. This is a very country-specific element: students could be assigned to a particular field in the planned economy, or in the transformation of the educational system. This changed over time: it was prevalingly a choice for interviewees older than 80 years (five out of seven); much less so for the cohort born in the 1940s (four out of eight) and the younger cohort (three out of six). These details confirm the general description by Hao (1999) that “the requisition of accountants was incorporated into the national plan”.

The most interesting thing to note here is the impact of the Cultural Revolution, which interrupted accounting education (Meng & Gregory, 2002), something well reflected in the knowledge and achievement of our interviewees, particularly in terms of delaying the next step of their professional career. Two interviewees (I17 and I18) took the national college examination once exams resumed in 1977. Both continued to study on the job and eventually got PhDs. This suggests ‘educated youth’ were eager to get back lost time (Zhou & Hou, 1999). Although education is not a guarantee of a successful career, generally speaking, those without formal education (I01, I03, I04, I08, I14, and I15) had fewer opportunities.

4.3. The impacts of the political agenda and economic changes on the early stages of accountants’ careers

While liberal professions usually exist within a context of freedom, including a ‘free market’, this is not the case for China. Our interviewees also spoke of lack of choice in terms of job position – following the lack of choice in education – wherein labor is reified into a factor of production, and moved here and there accordingly to superior needs:

“We were not allowed to choose the job. What we could choose was the region” (I14).

“I was assigned a job after graduation in 1969” (I13).

Several also refer to re-education through labor, and the climate of suspicion and difficult relationships in the early period:

“In 1959, the cadres were dispatched to do labor work, so I was sent to the factory too. ... Many office personnel were sent to workshops to do labor for half to one year, which was proposed by Chairman Mao” (I02).

“My family had 7.5 acres of land and had been classified as a landlord, and my relatives were in Taiwan. Because of my complex background, a colleague wanted to hurt me, as my boss liked me and always asked me to do important things. During 1963–66, the ‘socialist education campaign’ working group came to investigate our bureau. This colleague wrote letters about me, saying that I was from a capitalist family, my boss did not care about class” (I04).

“What was called the socialist education was beginning to be propaganda, then it went further, to combine with practice. Propaganda education, if you had worked as an accountant, quartermaster, keeper, or had a historical problem, these people were taken ‘downstairs to take a bath’, which means if you are suspected, you are not clean, you should take a bath, so to speak, and be re-educated” (I10).

Our interviewees mention several aspects related to the Cultural Revolution period. In broader political events, for instance, the ‘four cleanups’ (*siqing*) movement was related to accounting and finance, and some accountants became targets:

“Accountants were not intellectuals, but they could not escape from the *siqing*. During the Cultural Revolution, many accountants were in trouble or were arrested. I was an intellectual, but some accountants were not regarded as intellectuals. Troubled people were easily found out. Honest accountants were okay” (I06).

Several of our accountants were sent to do manual work at the time. The experience of the work teams was challenging, not only from a psychological point of view, and sometimes continued until very late:

“During the Cultural Revolution, I had a break of more than 10 years. I was sent down to ‘join the work team’. I stayed there until 1970. Then I came back. I was cadre, but at that time, the cadre was only assigned 26 jin [500 g] food. Workers were assigned 34 jin food. It was a really hard time” (I01).

“I spent some time in the workshop doing labor, which meant working as a worker and being dispatched to the workshop in the second pharmaceutical factory” (I02).

“At the end of 1969, the school was disbanded and then I was sent down to take farm work to the rural areas. Sending cadres, especially intellectuals, to the countryside was very common. ... Business accountants didn't need to be sent down to take farm work from 1970 to 1973” (I05).

“In 1966, the critical moment of Cultural Revolution, I changed job. Why? I used to work in the machinery bureau. A serious drought happened in 1966. Several working groups had been formed quickly, and they needed an accountant. I volunteered to work in the fourth working group. ... This working group went to different places where there was drought or flood. If I had not left the bureau, it is highly likely that I would have been tortured to death. There are plenty of examples like that” (I04).

Toward the end of the 1970s, economic reform allowed more flexibility and made it possible for accountants to change jobs.

“It was already 1979. I was still in the working group. One day, I met a teacher from the finance and economics school in a food market. She told me that many schools are recruiting accounting teachers, then she recommended me to a school” (I04).

“Later in 1977, Chengyang Porter station and Laoshan Transportation Company merged as the reforms in other state-run companies. Then I transferred to Laoshan Transportation Company as the executive accountant” (I15).

With the economy resuming, educated professional accountants were needed everywhere, providing new professional opportunities.

“When I went to the Silk company, it was a provincial-level company, set up in 1979. The company was very good. I was kind of one of the founders. I wanted to leave in 1986, but they did not let me go until 1987 ...That was the period that was short of educated people” (I18).

“When I graduated, the commercial industry started recruiting. I became an accountant in a merchandising business” (I20).

The most interesting element emerging from our interviews in terms of the impacts on early stage of accountants' careers is the transformation from the planned economy, with no choice in selecting a field or professional career in the planned economy, to a situation of choice (and later on, mobility). Indeed, talking about a 'labor market' as such is inappropriate. This, again, is very peculiar in the context of the development of a professional group. Between these two phases, the policy of re-education activity during the Great Leap Forward and the Cultural Revolution had serious effects on the accounting profession.

Additional details emerge from the analysis of our database. First, interviewees were relatively old at the time of their first employment (it was 18.3 in the first period, then 20.3 in the second, 19.8 in the last), considering the low level of education. This is probably the result of the overall political and social conditions.¹¹

Second, the Great Leap Forward and the Cultural Revolution delayed career development (for most of them at the early stage). In total, 9 out of the 21 people were involved in these career interruptions, with an average period of 1.4 years (3.6 if considering only people whose careers were interrupted).¹²

Third, three of our interviewees ended up becoming academics, which allows us to examine the specific elements characterizing the early steps in the professional life of educators. One of them (I11) got a bachelor's degree before the Cultural Revolution and later had important academic achievements without a PhD. Another (I14) got his position even though he only achieved secondary education, in a period of high demand for accounting training, and gained a reputation for writing textbooks. The third (I17) was educated after the Cultural Revolution and presents a more 'mature' pattern, gaining a PhD (after employment, and 'on the job' in a sense).

4.4 Longer-term impacts on career patterns

¹¹ Several interviewees got their first job before secondary level (four in period 1, one in period 2, and one in period 3).

¹² In the first period, three out of five people were involved, for an average period of 1.4 years (3.4 years if considering only the people involved). In the second period, just one person was involved (as a student before entering the job market) for an average period of 0.3 (2.0 if considering only the people involved). In the third period, three people were involved – during the late years of the Cultural Revolution – with an average of 2.2 (3.6 if considering only the people involved). Two main impacts can be identified, the first in 1966 and the second in 1969–75, with a relative pervasiveness until quite late.

This description in a sense under-represents the impact of the Cultural Revolution: sometimes people (and our interviewees) were involved before entering the job, still at school; or sometimes they were involved 'on the other side' (two of our interviewees were in the army or related organizations).

Our interviewees described their individual professional pathways in ways that are impossible to sum up in brief, however, there are some common elements. First, in terms of professional recognition: having either a senior professional title or a CPA certificate was only later considered an important sign of accounting expertise.¹³ It is also interesting to note that the professional ranking evaluation was interrupted by the Cultural Revolution and resumed afterward.

“Soon after graduating from the first medical college [1964], I did some technical work and was promoted to be an engineer later” (I02).

“In 1985 ... I could apply for the senior title ... In 1985, I became associate professor ... I got promoted from junior to senior in 1987” (I04).

“In 1986, I left the army ... I became CPA later. But I never got to senior accountant ... I got it while I was still working as a chief accountant. The Audit Bureau had some accounting firms with business in asset valuation. They certified the old accountants like me, who was called the registered auditor, and later renamed as Certified Public Accountant” (I12).

Second, an interesting discontinuity seems to have taken place during the opening up period in the life of the older cohorts of accountants, which affected their post-retirement behaviors.

“In 1986, after I retired, I took a second job. ... I became an accountant ... for more than 10 years ... Later, my wife got sick. I stayed home to take care of her” (I01).

“After retirement, a small-scale pharmaceutical factory employed me to provide some information for seven to eight years. Then in 1997, I retired officially” (I02).

“I retired on 10th of November, 1990. It was my first retirement. The manager wanted me back ... So, I worked for five years. Then, I continued to work in the service sector of the electric power administration. I have worked for nine and half years after I retired. I retired for the third time on 24th of June in 1999” (I03).

“I retired as a faculty of the university. Then, in 2001, I worked as the CFO in a private company” (I04).

“When I retired, I was an adviser to Deloitte China from 1998 to 2005 ... I retired in 1996. In 1997, the CEO of Deloitte Touche Tohmatsu and chief of our accounting firm found me and hoped for me to be the consultant” (I05).

“I retired in 1997 formally. I had retired early in 1994. A New Village invited me to work as their accountant for four years” (I06).

“I retired in December of 1997. After that I went to work in Huangwei Company ... I left, on December 29, 2000. Later, in November of 2001, I went to another company ... I worked there until October 2014 ... I officially retired when I was 77 years old” (I07).

¹³ “In China, the government has run accreditation programs for various professional designations (titles), such as engineers, economists, accountants, auditors, statisticians, asset appraisers, and so on. Varied ranks at junior, intermediate, and senior levels are offered within each designation. The professional titles and ranks serve as the indicators of technical proficiency and seniority associated with varied levels of compensation and benefits” (Lin, 2004: 185).

“In March 1999, I retired from a leading position. From April 1999, I started to work in the first audit firm in Yancheng ... I worked in the firm until 2015. I stopped last year because my wife was not in a healthy condition.” (I12).

“When I was 58 in 2011, according to the policy of our province that a deputy should retire at 58 years old, I retired. After retirement, the department approved me to set up an accounting firm” (I16).

“I retired formally in 2007 ... at the age of 50. Because the financial performance (of the shop) was not good” (I20).

While a new era of professional mobility opened up, some interviewees worked in the same company for their whole career.

“I went to the factories to work on cost accounting. I did the same work for 23 years. In 1995, a service company was set up, and I went there to be in charge of accounting ... In 1996, I went to an audit department” (I07).

“I remained in a petrochemical company. My experience was quite simple. Of course, there were a lot of opportunities. But I was lazy, so I didn’t change to any other companies” (I08).

Some had a worse experience when companies failed.

“I had already stayed in the old shop for 26 years ... in 2004, it wasn’t operating well ... we were losing money. So, we closed down ... The employees were sent home, only myself, the accountant, and the manager remained ... in a part-time job to close down the business in the following years” (I20).

On the longer-term impacts on career patterns, some important, general characteristics emerge from our interviews. On the one hand, formal evaluation of professionals in the country was suspended and then reintroduced with more direct links to the international tradition (such as the CPA certificate, which started in 1991).¹⁴

On the other hand, several interviewees were affected by the re-education policy which delayed their professional careers. All had different experiences, though. For some, the period was positive, defining future steps of their career: I02 discovered his interest in medical care; I04 became an academic thanks to moving to anti-drought work as a way out of the tension of the Cultural Revolution; I07 discovered accounting in a chemical business where he was sent as a worker; I18 valued the experience of learning about nature and the countryside.

Table 3 shows the changes in the career development of our interviewees, demonstrating a degree of vertical and horizontal mobility, despite the remarkable variety between individual profiles.¹⁵ When studying the development of a professional group, education and on-the-job learning play a role as a tential ‘barriers to exit’ from the labor market. However, evidence from our panel shows the relatively flexible boundaries of the accounting profession, with some entering the field and then leaving, sometimes as an intermittent job, and people who entered it later (see I02 and I10).

¹⁴ Our interviewees were all evaluated as accountants with four exceptions: I02 left the accounting profession and was evaluated as an engineer; I04, I11 and I17 were professors in universities and were evaluated as academics. Five of our interviewees have CPA certificates. Among them, three (I04, I05, and I12) got the certification before 1991 without the examination, and the other two got their CPA by passing the examination.

¹⁵ Note that, consistent with our choices in terms of panel selection, Table 2 and Appendix B present the careers of both top and clerk accountants: there are important persons (particularly in the last cohort, with people who played an important role in accounting reform in the country), but we also have people with ‘minor’ careers.

Table 3 about here

One of the strongest regularities in our sample is that of a lifelong job. Following the opening up and the creation of many businesses, lifelong jobs appear to be diffused within a ‘group’ rather than individual entities, for instance in terms of new subsidiaries of SOEs and their articulations (I03, I07, I08, I12, I13, I16, I20). Another element that may be specific to China – and to upper sectors of the labor market – is the underlying persistence of personal relationships (the tradition of *guanxi*), despite the huge process of institutional transformation.

Finally, there is an interesting pattern in post-retirement behaviors of our interviewees, particularly for the earlier cohorts, which is not addressed in the literature, even in Chinese:¹⁶ a long period of post-retirement work (10–15 years is not unusual) is common for the cohort born before 1940. This tendency is reduced for younger members, both in number and duration. In addition, there are cases of pre-retirement (in three instances) and one case of early retirement at 62.¹⁷ A possible explanation is that the older generation – which in our panel includes accountants aged over 60 years, the official age of retirement in China during the opening up period – was ‘in the right place at the right time’ to take up post-retirement work, with opportunities reducing in diffusion and duration for younger accountants as the profession became more established.¹⁸ On a more qualitative level, the data shows the important role of the first cohort in developing the new profession during the opening up.

4.5 The impacts of the political and economic changes on the accountants’ work

Accountants’ work in the early stages seems to have been very simple, often seen as similar to statistics, suggesting that accounting was reduced to mere bookkeeping. Anyone with a bit training could be an accountant.

“In 1951 ... I became the cost accountant and statistician in a pharmaceutical factory ... it didn’t have an accounting department. Only I did the statistical job and helped to calculate the production value” (I02).

“No, [there was no training] ... we had to learn by ourselves, independently. There were many people who would mix the categories of expense” (I14).

The impact of the Cultural Revolution on accounting work is a more controversial issue, and it is very hard to gain a definitive understanding of it. According to some interviewees, there was no impact at all.

“Whatever the situation was, we had to work as usual, production couldn’t be delayed, we still had to work properly” (I10).

Others provided different explanations this: because accountants were not in a position of power; or because of the specific production context, accounting seems to have survived in more sophisticated ways, for instance in the army, or in some sectors, such as water supply:

¹⁶ The normal retirement age of cadres is 60 for men and 55 for women since 1978, though with differences in various provinces: State Council of China (GUOFA No. 104/1978).

¹⁷ In total, 15 out of 21 of our interviewees had post-retirement work experience, with an overall average of 6.6 years. Significant differences emerge for various periods. The phenomenon is more widespread and longer for the first period (all seven people, for an average period of 12.3 years!), reduced for the second period (only half of the people, four out of eight, for an average period of 4.4 years), and further reduced for the third period (four out of six, for an average of 2.8 years).

¹⁸ Understanding where people were working after retirement is also interesting: out of 15, five went to private firms (four from the first cohort); three to accounting and auditing firms; two worked at the same state-owned enterprise (SOE) they were previously employed at; and one each worked at collective, university, NPO and governmental entities.

“The Cultural Revolution did not affect the army. So, the army was in order, and financial work was not under attack” (I12).

“[We prepared] the annual report, sometimes quarterly. Additionally, [we prepared] the financial forecast table, reflecting the financial surplus or deficit ... how much income this year, and how much spending, then we calculated the balance, we didn’t call it profit” (I10).

Others point to a situation in between: accounting was simplified, but not stopped:

“Of course, [the Cultural Revolution] affected our work, but not our finance sector. Everything was in chaos then. ... It was simplified afterward, but we still needed to prepare these statements. ... The power supply cannot be interrupted anyway. ... That messy period was definitely wrong. But it was soon adjusted” (I03).

“Accounting was still there. It was just not considered as useful. Our job was to pay salaries. It is not possible to have no accounting. A unit will stop running without accounting. ... Nobody read the financial statements anymore, everyone was busy doing the revolution” (I04).

“We did not go to the street. If there was a job to do, we would have to do things. ... The production had to be continuous. ... [Accounting] was not exactly stopped. But it was not as regular as before. ... At least we had to pay salaries. We still prepared statements for the Ministry of Oil ... though the work has been simplified. The daily work included preparing the vouchers, bookkeeping, financial statements” (I08).

According to one interviewee (perhaps due to specific elements of his context), the period of economic disorder lasted for a short period and was soon overcome.

“It was a mess from 1966. Then in 1971, production was renewed and accountants became important again. In the Cultural Revolution, factories did not have accountants anymore. From 1971, factories were required to have accountants again” (I07).

A very interesting aspect is the narrative about ‘doing revolution’ as a full-time job, which is particularly intriguing in the case of professionals such as accountants.

“There was a lot of revolution and meetings were frequent, political learning meetings. Especially when quotations from Chairman Mao were distributed, we all got to learn” (I09).

“At that time, we had to study Chairman Mao’s quotes. Before we went to plant the vegetables, we must read Mao’s quotes first. Then we can start to work” (I15).

“In addition, there was more political learning. Once the central government had an idea, everyone in the army had to learn first. So, we had at least four or five days a week learning. The purpose was brainwashing to achieve a unity of thinking, so that the army would not have any problems” (I12).

“When the intellectual policy¹⁹ was implemented, I was asked to be a technician. Radio and Television University has set up in 1978 ... The major of Economics and Management began to recruit students in 1983. ... Studied here full-time for three years ... When I graduated, I was already 36 years old. I was the monitor, and my performance was very good. I was ready to leave the repair

¹⁹ ‘Policy towards intellectuals’ is a very peculiar term in the Chinese context: see <http://countrystudies.us/china/72.htm>

factory when I was still in university. But at the time of graduation, both the Organization Department and the school wanted me. ... This was the beginning of my accounting career” (I13).

During later stages, SOEs seem to have played an important role in the diffusion of knowledge (and later innovation) to small companies and to the private sector. A lot of our interviewees had a second ‘professional youth’ after retirement, as already mentioned. In this context, often the knowledge developed in big SOEs was diffused to other businesses:

“I used to work in a big state-owned company which had a very good internal management system. I used my experience from the big company to manage the small company” (I07).

At a very general level of trying to understand the nature of our interviewees’ accounting work, what emerges is an extremely simple type of accounting in the first phase following the establishment of the People’s Republic, together with the Soviet influence, and a further simplification of accounting during the Cultural Revolution (something quite unique). Although these aspects have already been discussed in the literature (as we have ourselves in previous papers), our interviewees do not share a view of what really happened to accounting during the Cultural Revolution in terms of ways, degrees and timing of halts or simplifications – which in itself is an interesting finding.

4.6 The impact of political and economic changes on the status of accounting

The perception of the status of accounting work (and the profession) is a soft but interesting element emerging from our interviews. There were huge changes over time, in relation to overall economic and administrative changes. During the early period of the People’s Republic, a contradictory situation seems to have taken place. There was a great demand and need for accounting work and staff:

“Accounting and statistics talents were in great demand at that time [1951]” (I02).

However, accounting had a rather low reputation, and this did not improve during the Cultural Revolution. The fact that relatively few of our interviewees were sent to the countryside could be indirect evidence of the low status of accounting at that time:

“Before and during the Cultural Revolution, only those with unfavorable family class status or low-grade students chose to learn accounting” (I13).²⁰

“The Cultural Revolution had no impact on accountants. The Cultural Revolution targeted those who had power” (I01).

Moreover, it seems that the radical political climate provided additional elements of under-appreciation, while the low reputation persisted:

“It was said that accounting is a tool for the proletarian dictatorship, a root to wipe out the new emerging capitalists” (I11).

“Accounting is work that anyone can do ... without any training” (I21).

With the opening-up policy and the whole process of change, accounting seemed to improve in status as a discipline and in terms of practical work, as well as personal appreciation of the nature of accounting work:

²⁰ At that time, families were classified according to their status prior to the establishment of the planned economy: members of the once ruling class (capitalists, farmers, intellectuals) were now given a negative status.

“Our accounting reform on bookkeeping had been discussed widely in all accounting journals ... The *Accounting Research Journal* is a new journal after 1986” (I04).²¹

In later stages, the status of accounting further improved, and more jobs were available:

“[The] Budget [division] was quite important and had relations with all aspects of a company. If you were to make a precise budget, you needed to consult the accountant. As a result, finance and accounting became the priority” (I08).

“Great changes have taken place in accounting, accounting status, content, and form. I think it is caused by the market economy. The status of accounting personnel is getting higher and higher” (I16).

“We had a very good system for our financial staff: I managed more than 1,200 accountants, with a total of 40,000 in the Provincial Mining Bureau” (I16).

With the establishment of three levels of degrees (bachelor, masters and PhD, the latter only since 1981), huge efforts in new forms of on-the-job training took place. This process has a particular meaning in the Chinese context: it marked the change from a logic of political belonging (what matters is that the employee is a good and trustworthy ‘comrade’) to a principle of professional expertise (a good accountant).²²

“Around 1975, just before the end of the Cultural Revolution, I was promoted to leader of the finance department. Actually, I had a lot of difficulties then, because I was not well-educated, while all the other members in my department had a better educational background.” (I03).

The alternative fate of accounting in China in the past decades can be reconstructed in the dynamic characterizations of the status of accounting (and accountants), well described by our interviewees. A situation of low reputation at the beginning, mostly related to Chinese cultural traditions, where accounting was far from the concern of intellectuals. The situation worsened with the Cultural Revolution, where the ideological charge of being a tool of capitalism against the people’s liberation affected accounting. Since the opening up, there has been a consistent process of recovery, whereby accountants got jobs, and gradually achieved greater importance and reputation.

4.7 The accountants making sense of accounting: a problematic issue of knowledge diffusion

A lot of our interviewees discuss accounting content and notions. Including these collective reflections would take too much space, so we have chosen a few sentences referring to three issues. The aim is to problematize how accounting notions and knowledge, shaped and reshaped by reforms at the top, were perceived and understood by accountants themselves, often in very different or partial ways. Perceptions ‘from below’ are more controversial than one would expect.²³

One of the very specific elements of accounting in China was the adoption of the so-called ‘increase and decrease bookkeeping method’ during the Cultural Revolution.²⁴ A variety of opinions characterize our interviews in terms of both timing and sectors of adoption:

²¹ The *Accounting Research Journal* was first issued in March 1980. This is an example of ‘bad memory’ by the informants, a well-known issue in oral history. While one can easily identify ‘mistakes’ about specific information, private perceptions and memories are much harder to falsify. In a positivist epistemology, the most important thing is ‘reality’, and you can compare interviews with the ‘truth’. But in a constructive spirit, the most important thing is the person’s ‘perception and interpretation’.

²² Here the images of the movie by Zhang *To Live* come to mind, when the medical staff was removed from their positions and put in jail.

²³ The ‘receipt and payment bookkeeping method’ was used in the rural areas, but none of our interviewees mention it.

²⁴ Chen (1998) provides a detailed comparison between debit–credit bookkeeping and the increase–decrease method.

“It was not used for a long time, just two years ... and [we] started to use double-entry accounting method since 1971” (I07).

“This [method] was used through the 1960s–1980s, around 20 years” (I04).

“Despite [its limits], the method was still taught in university in the 1980s” (I17).

“We [in a supply and marketing cooperative] did not use the increase–decrease method, but the business sector did. SMC uses debit–credit bookkeeping all the time” (I05).

“The Ministry of Commerce required all commercial enterprises to implement the increase and decrease bookkeeping method in 1976. All commercial enterprises adopted the increase and decrease bookkeeping method until 1996, when the new accounting standards were enacted” (I05).

“In commercial enterprises, [we always use] the increase–decrease method. [The accounting for] merchandise was easier, the vouchers are easier, not like factories” (I20).

There are more consistent explanations for the reasons why the increase–decrease method was introduced: on the one hand, it was a purely ideological critique of capitalist methods; on the other hand, there was a political need for easier access to accounting work:

“In the late 1950s and early 1960s, left-wing thought was prevailing. There was a very hot debate in accounting in the 1960s: double entry was criticized as ‘capitalist accounting’. The Chinese planned economy needs a new accounting model” (I04).

“The debit–credit bookkeeping method was said to be Western capitalism, and couldn’t be used. Later, at the end of the Cultural Revolution, Deng Xiaoping came to power, things all changed, regardless of the West or East, anything that was in line with China’s national conditions could be used” (I12).

“They rejected all foreign things at that time and thought this kind of thing was not suitable for our Chinese people. In order to help the masses to participate in management, some accounting scholars created the increase and decrease bookkeeping method” (I05).

“Some believe that double entry accounting was too difficult, covering the fact that capital exploits workers. But increase–decrease method was easy to learn and understand. So, debit–credit was capitalism and increase–decrease was socialism” (I11).

There is general consensus that the method was simpler; however, it had limitations, according to many of our interviewees:

“The increase–decrease bookkeeping method is much easier than debit–credit method” (I04).

“We could easily understand receipt and payment, and increase–decrease methods, the only difficult one was debit–credit accounting. What was debit and what was credit? Which accounts shall be debited and which shall be credited? It was not easy to understand” (I06).

“The Cultural Revolution simplified accounting and only 28 accounts remained. Consequently, there was no specific account to record each different type of costs” (I21).

“It is not a useful method” (I07).

“The increase or decrease bookkeeping method is unbalanced in the amount of the account, and the mistake cannot be seen. It is only used in commercial enterprises, and [for] other industries it seems to be useless” (I05).

“The economic activity cannot be fully summed as increasing or decreasing, such as the distribution of profits ... The increase and decrease method destroyed the balance sheet” (I05).

“The debit–credit method is more scientific than the increase–decrease method” (I08).

Curiously enough, for some of our interviewees, the differences were just superficial, which somewhat contradicts the above opinions:

“It simply changes the words, debit–credit to increase–decrease” (I08).

“In my opinion, debit–credit and increase–decrease are the same. Later, we changed to debit and credit because we converged with the international method: but I think that they are just the same. Chinese are more used to increase–decrease, for the general public” (I20).

The retired accountants also expressed some doubts about the diffusion (dominance) of focus on capital market research, and the adoption of the American quantitative accounting research.²⁵

“This is the trend. But I predict boldly that the positive accounting research will go down in a few years” (I11).

“I have my opinion on the current positive accounting research ... The articles published in the journals have nothing to do with practical work. The authors are writing these articles for career promotions. So many methodology issues, no one can understand, the editors could not understand either. Audit standards were also strange” (I04).

Interviewees also reveal insights at a more conceptual level relating to the role of accounting and business:

“The shareholders' equity is the most important ... the center of the accounting” (I05).

“Accounting drove the development of the modern enterprise system. Many concepts, like capital, ownership, separation of property rights and separation of ownership from management, were generalized and implemented by accounting” (I19).

“At that time, we could not say capital directly ... we dared not directly use surplus value. Later [we referred to] rights and interests ... which is shareholders' rights now.” (I21).

“Now that shareholders' equity is the main focus, what challenges is accounting faced with during this period? The goals are all based on shareholders' rights and interests” (I05).

This section shows the problematic process of sense-making (or knowledge diffusion) in relation to accounting methods. First, regarding the increase–decrease method, it is interesting our interviewees disagree on several aspects, including the timing, sectors using it, and relative differences and commonalities with ‘normal’ accounting. This suggests an opaque view of basic changes in accounting,

²⁵ This is a position that can also be found in the literature (though in Chinese): for instance, Yang et al. (2008) comments on the prevailing phenomenon: “positive accounting research has become the dominant accounting research advocated in Chinese universities”.

where accounting tools are adopted and then abandoned with or without really understanding their specific features.

Second, according to some of our interviewees, a process of Americanization can be found in China as well, following what happened in Europe after the 1970s with the diffusion of the American business school model (Engwall, 1998). This is interesting in itself as an additional insight into the history of accounting/management education. But it is particularly interesting in relation to the literature on accounting transformation in China, especially the Gramscian perspective (the issue of hegemony by international institutions and the World Bank could represent an interesting development of that stream of research).

Finally, one of the most intriguing statements in all our interviews is about the nature of accounting: “Now that shareholders' equity is the main focus, what challenges is accounting faced with during this period? The goals are all based on shareholders' rights and interests” (I05). These notions have influenced Chinese SOEs (Yang & Modell, 2015). However, the interpretation of the transformation of Chinese accounting in such ‘rude proprietary’ terms totally ignores decades of debate in the West geared toward accounting for shareholders. The discussion between proprietary and entity theories (from Husband, 1954; Li, 1960; Clark, 1993, to name a few); between forms of participation, from value-added accounting (e.g. Burchell et al., 1985) to more institutional experiments (such as the German tradition); and the theoretical exercise of “a game theory of the firm” (Aoki, 1984): all this is totally missing, forgotten. There is no memory of the shift “from stockholders to stakeholders” (Freeman & Reed, 1983).

Is this the radical, reactionary theoretical premise (or result) of the gradual revolution? While in the West, one could reconstruct a variety of patterns in abandoning the centrality of the proprietary view (for a general discussion on these topics see Zambon & Zan, 2000), the Chinese re-discovery (or rehabilitation) of the notion of private ownership seems to have been at the expense of a more inclusive concept of the firm and accounting. Clearly, the views of one interviewee have no statistical value: but he makes us think, and this sounds like another topic deserving research.

5. Discussion

As stated in the introduction, our paper has two aims. The first is substantive, reconstructing the role of lay accountants in the transformation of accounting change in China, problematizing the top/down view that characterizes the debate. The second refers to the theoretical and methodological level, looking for implications in applying oral history in accounting to the unusual context of China.

5.1 The role of accountants in accounting changes in China

Bringing together all of this empirical material, we can make a number of overarching comments on the role played by accountants during 70 years of accounting change in China. These findings are particularly interesting because the period saw extraordinary changes, and our data sheds detailed and rich light on the role of the state in accounting education, the nature of the work undertaken, and the longer-term implications this has had on the lives and careers of accountants in China.

First, the evolution of accounting in China occurred in a deeply underdeveloped profession within a huge country. The early stages of the field following the establishment of the People's Republic were characterized by delays and lack of knowledge (and human capital), with a first wave of ‘demand’ for accounting knowledge and experts. The negative impacts of radical political periods – such as the Great Leap Forward and the Cultural Revolution – worsened the situation. The ‘epochal’ transformation of the opening-up policy created further deep and rapid change (on the uniqueness of the gradual revolution see Wang, 1994; Xue & Zan, 2012), continuing for more than 50 years, with all its ups and downs.

Second, our interviewees confirm the direct, even intrusive role of the State (or the Party) in defining accounting features and change, in ways rarely found elsewhere. The early stages are characterized by a lack of choice (of education/career). And then, in all periods, accounting follows the political agenda in very direct ways: halting during the Cultural Revolution; developing again with the opening up. The political agenda constantly and deeply changed accounting in a top-driven process of legitimation that affected the status of the profession.

Third, on a general level, the Chinese case represents a very specific experience: ironically, the development of accounting, and accountants as a liberal profession, in a non-liberal regime. There are missing details in the accounting literature regarding this aspect, with a few exceptions (e.g. Winkle et al., 1992; Chan & Rotenberg, 1999) calling for more in-depth comparative analysis (for instance, in terms of education, looking at syllabuses and educational materials over time; or prosopography studies). In addition, the very 'unusual' challenge represented by Chinese economic development breaks the link between democratic political regimes and a market economy (for an insightful study at the general level see Vukovich, 2019). On these aspects, the accounting literature is simply silent.

Fourth, there was no 'labor market' as such, due to the lack of choice in education and job. The international literature is again silent on this topic, and it is a challenging task to understand the evolution of knowledge and jobs before and after the socialist market opening, with no data to be found despite there being literally millions of accountants. Perhaps the main result of our study is to make clear the need for such research. In this direction, a few answers also emerge, such as the identification of a common pattern of a lifelong job, even considering the more recent development of lifelong inside groups, related to a tradition of personal connections.²⁶ Similarly, there was a phenomenon of intensive retirement patterns during the 1990s, which was a 'golden age' for senior accountants in the early stages of contamination with Western business and international accounting firms: for more than a decade, it was common for retired accountants continued to work in private jobs for several years.

Fifth, our interviews also shed some light on the impacts of the Cultural Revolution: something that deserves additional research, and which is totally missing in the international debate (as well as the debate in China, although for different reasons). Accountants' professional lives and career profiles were affected by being sent out for re-education. Our interviewees agree there was an almost complete halting of accounting *education*: something never and nowhere before experienced to this degree for such a long time. This does not mean accounting *work* halted, and there are different points of view as to what happened. These are possibly related to contextual variables (things were different in different sectors/contexts) and individual perceptions.

More generally, the contradictory evolution of the accounting profession is synthesized in the peculiar change of accounting status described by our interviewees, culminating eventually with the slow emergence of merit rather than personal belonging and political trustfulness. This was a 'domesticated' evolution, coping with top-driven agendas. Seen from the top, this takes place in the context of a titanic effort following the opening up, characterized by pressure for change and 'no time to think'. Seen from below, from the point of view of millions of accountants, at least some of the unanticipated changes need to be investigated. In turn, further research is needed to examine the peculiar dynamic between the mechanism of a liberal profession and an intrusive state, which had unforeseen consequences.

In short, our interviews question the top-down linear relation in terms of two main aspects, which deserve further research attention. There is a gap of accounting knowledge in a context characterized by huge numbers of accountants during a time of significant change and discontinuity. There is an 'incomplete' understanding of what was involved, as evidenced by our interviewees' confusion about the increase–decrease method, the simplistic understanding of 'ownership' and shareholders, and the occasional comment – by an accountant – that accounting is difficult.

In this context, accounting is 'becoming what it was not' in a more contradictory way, where top-down design – no matter how powerful – is likely to be affected by partial ignorance, local adjustment, idiosyncratic knowledge, or more generally 'bounded rationality', making the actual result different from intended (Loscher et al., 2019). This is a general phenomenon in social science – in management studies Mintzberg (1978) underlines the difference between intended and realized strategy. A lot of what we heard from our interviewees is not the deterministic influence of decisions made at the top: it is the expression of something probably not foreseen, and probably not even perceived.

Overcoming the bias of the exclusive view from above (the strategy from the Party and the professional elite – the VIPs, to use a widespread term in China) is thus the main contribution emerging from our project on accounting oral history, from below. Despite the intrinsic value of the findings of

²⁶ In this sense *guanxi* as an idiosyncratic Chinese notion (<https://en.wikipedia.org/wiki/Guanxi>) seems to affect also the profession, as non-market elements.

Ezzamel et al. (2007), and the wonderful job they did with a huge number of interviews in their field work, they had an explicit focus ‘from the top’. The accounting profession is not monolithic, here as elsewhere, as Ezzamel et al. acknowledge themselves.²⁷ But despite the interest in what the top was trying to set up, it is unclear ‘lay accountants’ were affected by these decisions, changes, values and frameworks that were established, and probably dialectically developed and negotiated, by the professional elite with the state/party. In addition, the VIPs themselves were ‘normal’ before becoming VIP, with choices (e.g. education and initial career steps) that can be seen in less top-down ways.

5.2 Oral history and accounting: a tentative typology

This brings us to some concluding remarks about oral history that emerge from our research, the second aim of our research. There are many controversial debates in oral history. These can be found readily in the international (Western) literature; however, things are further problematized in the Chinese context. As a way of partial systematization, we present a typology (Table 4) that draws on our discussion in the literature review and our research on accounting in China.

Tab. 4 about here

The first dimension is the societal perspective adopted: the view from below / from above. The Western tradition of oral history (in general) is characterized by the ‘view from below’ (e.g. Thompson, 1978; Smith, 2008). However, this is not always the case in oral history in accounting even in the West: while Hammond and Sikka & Willmott (1995) and Haynes (2010) are quite radical on this aspect, Collins & Bloom (1991) are keen to involve experts and authorities.

It would be easy to simply conclude that the latter is not part of the authentic oral tradition. However, we suggest a more pluralist attitude: while in other disciplines, oral history is not part of a traditional approach, fieldwork in management and accounting uses methodologies that are similar to ethnographic ones, and where the distinction between oral history interviews and ‘normal’ field interviews is not that strong (as we understand it, it is mostly a matter of open conversation, rather than directive and structured discussion).

Instead, we take a more ‘blended’ approach. Although we are sympathetic to the ‘view from below’, we do not exclude VIPs. The complexity of change in China demands a plurality of viewpoints, because even contemporary VIPs were ‘normal’ people (or accountants) at certain times and for certain issues. In addition, the profession is made up of both elite and clerk accountants, and possibly intermediate figures, which again justifies our approach.

In this already complicated situation, talking about oral history in China (in general) makes things much more complicated: the view from below is transformed into a view from above, from the VIPs. A very orthodox view of class struggle in a situation of socialist revolution uses oral history as a celebration of those who once represented the below (the workers, peasants, etc.). New social stratification, brought in by the institutionalization of the revolution with the establishment of a new ruling class, was totally ignored or removed. Oral history itself became institutionalized, if not a technology of coercive use in moments of particular political struggle in China (see Bulag, 2010). Indeed, one could find so many groups and individuals who are marginalized (to use Haynes’s words) by the official history (including the official oral one in the Chinese case). The only oral history of accounting in China (SNAI, 2019) largely shares this view, and presents the histories of VIPs, from above: they are not problematized in their own individual experience (before becoming VIPs), and the study is not interested in the multitude of ‘normal accountants’.

The second element of our typology is epistemological, in terms of social construction versus realism, or broadly speaking for what matters here, non-positivist versus positivist positions. Again, this is something that can be addressed in terms of controversies in the international (Western) debate on accounting: the charge of looking for confirmation of ‘the’ true (official) history by Hammond & Sikka

²⁷ “Just as under Mao, the accounting discourse under Deng was a discourse of authority, of individuals occupying high positions socially and professionally, a discourse invested in the technical knowledge of key ideologists, academics and practitioners, and sanctioned by the might of the highest political authority in China” (Ezzamel et al. 2007, 695).

(1996: 81) versus the use of oral history to “problematize and contradict the traditional stories of accounting”. This is something that we found explicitly in some of the contributions by Chinese scholars, both at the general level (e.g. Zuo, 2015: “truth is the soul of history”) and accounting (SNAI, 2019: “to get close to the truth”).

Regarding this second dimension, it is impossible to achieve blended approaches: according to their own epistemological preferences, authors will be on one of the two sides. One cannot consistently share social constructivism and realism.²⁸ But at least a position of pluralism can be adopted, which then makes the choice explicit – in our case for social constructivism.

At this stage, it is useful to return to the only example of oral history in accounting in China we referred to in the literature review, the SNAI (2019) project, and to position it in the typology. Similar to broader approaches in Chinese oral history, this project is in the right-hand column (view from the top). Epistemologically, its aim “to get close to the truth” unequivocally characterizes this project as belonging to the domain of positivism.

The typology shows that the specific difficulties in overcoming traditional approaches to oral history in accounting cannot be ignored when looking ‘from inside’ (i.e. from Chinese scholars inside China). The VIP bias seems hard to overcome, given the self-representation of Chinese power (“Chinese ... may be among the most status- and rank-conscious people on earth”: Paulson, 2015, 52). Moreover, there is a lack of free discussion in China, wherein a disenchanting (not to say critical) look at history since 1949 has to be politically acceptable. This has huge and direct impacts on oral history as a research area in general, and for oral history in accounting, or accounting historiography, and international scholars must remain mindful of this when undertaking research in China. In any case, our typology can help map and position the approach of individual contributions within a more pluralistic attitude.

6. Conclusions and implications for research

The tremendous political and economic changes in China have deeply affected the accounting profession in the past 70 years. In order to understand Chinese accounting as it was experienced by practitioners, we investigated the careers of Chinese accountants using an oral history approach. Based on the narratives of 21 retired accountants, we address seven main themes focusing on the general political and economic context and their impacts on accounting education, entry to the ‘labor market’, career patterns, work, status, and sense-making. Table 2 provides a summary of major findings.

In general, the evolution of accounting took place in the context of a deeply underdeveloped profession within a huge country. The poverty and negative impacts of radical political movements shaped the early period of the profession, and the epochal scale of economic reform reshaped the profession towards internationalization, and the construction of a proper labor market. The demand for accounting knowledge and education rose with the economy, and fell with political movements, along with the status of accounting. In early stages, even getting a very basic education provided accountants with opportunities for promotion or even changing jobs, when most people had lifelong jobs in China. Many accountants were assigned accounting as a field of study or a job, rather than choosing it according to personal preferences. However, accountants had many job opportunities after retirement, in the context of the opening up. Finally, there is a contested process of sensemaking at play, with controversial disagreements in the narratives of our interviewees. Accounting notions and knowledge, shaped and reshaped by reforms at the top, were often perceived and understood by practitioners in very different or partial ways.

Using oral history to study the accounting profession in the Chinese context is quite challenging, and our approach is more explorative than usual in the absence of systematic data and a robust research tradition on the topic. As suggested by Winkle et al. (1992) and Chan & Rotenberg (1999), we also believe that more in-depth comparative analysis may help to understand the liberal accounting professional in a non-liberal regime (for instance in terms of education, looking at syllabuses, educational materials over

²⁸ One of the potential problems in applying our typology to a particular debate, is that not always the epistemological stance of the authors is made explicit, and in any case one should check whether it is carried out consistently. For this reason, in Table 4 we leave a ‘gray area’, where what is clear is simply the choice in terms of from below/from the top, while the classification of the epistemological nature is left open.

time; or prosopography studies). One could also comment on the bias or anachronism of a taken-for-granted view of the evolution of the accounting profession, which overlooks the very 'unusual' challenge represented by Chinese economic development, taking place outside the 'usual' link between political and economic freedom (democracy and the free market: for an insightful study at the general level, see Vukovich, 2019). On these aspects, the accounting literature is simply silent.

Apart from the empirical findings, taking into account 'the Chinese puzzle', this paper also contributes to the accounting literature using a pluralist attitude by proposing a typology of approaches in oral history. Of course, we have our own preferences: we are far from a positivist epistemology, and we particularly value the 'view from below' – without excluding the voice from the top, because the profession is made up of both elite and clerk accountants. However, the typology could help to better identify the individual preferences of various scholars in the field, thus helping to structure conflicts and controversies.

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Table 1: Changes in the accounting profession. A synoptic table

Focus on "class struggle"			Focus on "economic development"			
1 Rise & fall of the Soviet influence		2 The Cultural Revolution	3 The Opening up early stages		4 The ongoing reform	
Adoption of the Soviet Model	Adaption of accounting for Chinese planned economy	Simplification during Cultural Revolution	Restoration and revision of accounting in planned economy	Innovation accounting for foreign ownership	Innovation accounting for market-oriented accounting	Convergence with global accounting standards
1949-1958	1958-1966	1966-1978	1978-1993	1980	1993-2006	after 2006

Table 2: Changes in the accounting profession as portrayed by our interviewees: A synoptic table

	Rise & fall of the Soviet influence (1949-1957)	The Cultural Revolution (1966-1976)	The Opening up early stages (1978-1992)	The finalization of the reform (1993 onward)
a. The context	<ul style="list-style-type: none"> Images of poverty & famine directly involving the life of the accountants 	<ul style="list-style-type: none"> Images of poverty & famine plus political violence directly involving the life of the accountants 	<ul style="list-style-type: none"> Complex transition period Developing of business in most <i>shiyi danwey</i> units (most will fail) 	(no mentions)
Overall role of the Party				
b. Accounting education	<ul style="list-style-type: none"> 1st wave of demand for accounting experts Very poor background level Lots of night school and training initiatives 	<ul style="list-style-type: none"> Halting of (accounting) education, though unclear in its timing 	<ul style="list-style-type: none"> 2nd wave of demand of accounting knowledge Reopening of National college Exam Development of universities Huge effort in training initiatives 	(no more relevant for our interviewees)
No individual choice in education			Possible individual choice in education	
c. Entering the profession	<ul style="list-style-type: none"> Not individual choice/not a real labor “market” Reeducation activity of the Great Leap Forward deleting 1st job in a few cases 	<ul style="list-style-type: none"> Not individual choice/not a real labor “market” Reeducation activity in Cultural Revolution deleting 1st job diffusely 	<ul style="list-style-type: none"> New job opportunities The opening of a labor “market” 	(no more relevant for our interviewees)
No individual choice in job selection			Possible individual choice in job selection	
d. Impacts on long term career	(not yet relevant for our interviewees)	<ul style="list-style-type: none"> Professional ranking evaluation was suspended A period (could be long) of stopping the professional career evolution 	<ul style="list-style-type: none"> Professional ranking evaluation was reactivated (CPA certificates) Post retirement market for senior accountants 	<ul style="list-style-type: none"> Further development of job market (with possibly sustained vertical and horizontal mobility) Reduction of the post-retirement market
Life long tradition within the same unit/company			Life long tradition within the same group / guanxi	
e. Accounting work	<ul style="list-style-type: none"> Poor accounting contents (mostly statistics) 	<ul style="list-style-type: none"> Poor accounting contents (statistics and work point) Unclear impacts (halting or simplification) and timing “doing revolution” as part of the job in some cases 	Role of SOEs in the diffusion of accounting and managerial knowledge	(no more relevant for our interviewees)
f. Accounting status	<ul style="list-style-type: none"> Low status (not an intellectual activity) 	<ul style="list-style-type: none"> Low status as intellectual activity, plus bad political reputation 	<ul style="list-style-type: none"> Improving intellectual & political reputation External favorable situation (jobs, demand, international contacts) Internal development (departments, journals) 	
g. Accounting contents (selectively)		<ul style="list-style-type: none"> Increase decrease methods: a controversy on its assessment 	<ul style="list-style-type: none"> Diffusion/dominance of capital market quantitative research Shareholders & proprietary view 	

Table 3 – Professional profiles: a synopsis §

code	born	Profiling
I01	1926	Intermittent accountant: Accountant for some periods, almost at the shop floor H: soldier, accountant, party work, back to accounting V: low/middle level during the whole professional life (and after retirement)
I02	1927	Accountant for a while: Satisfied with education, but later changed to technical job for interest & connections H: exit the accounting profession since 1964 (pharmaceutics) V: upgrading then exit, and top positions in the new job, also with international experiences
I03	1930	A modest self-perception, but trustable accountant: A believer in accounting, despite aware of his own limits compared to subordinates H: following an erratic initial period, several jobs within the same SOE in its articulations V: worker, union leader, accountant chose because faithful & trustable
I04	1936	A self-trained academic: From a modest education up to become a famous academic H: accounting in a variety of production units, then teaching, then academic V: early steps in the accounting profession, then all steps of the academic carrier
I05	1936	A first-generation auditor: Start as a teacher, then accountant, to high posts and later a central role in the establishment of an AAF H: from teacher to accountant in firms, SHD till AAF V: from grass field accountant to international consultant
I06	1936	A late accountant: from a teacher up to governmental accounting A late-stage accountant, for necessity. Grateful for what job allowed him to achieve H: school, porter, SOE and government, variety of positions V: teacher, porter, accountant & auditor
I07	1938	Accountant achieving status and legitimacy: A three-phase professional career: pre, during & post lifelong job at the same SOE H: various depts same Co until retirement V: almost to the top; top after retirement
I08	1940	Diverted to accounting, then at the top of SOE/petrol industry transformation: A top figure in the SOE/petrol sector transformation H: focused on the petrol sector, almost 1 single company V: entry at high level, then at the top of the sector's transformation
I09	1940	Accountant in serious agricultural business up a research institute Not a choice, but learned to like accounting H: 1st part in Jiangxi, food companies; 2nd Yancheng, Academy & related business V: soon CACC, accountant in related jobs
I10	1940	Rural accounting, water managements, then organizational work: Accounting as a parenthesis in his professional life H: same "mother entity" (mixture of production & military context), but different jobs V: grass level, then promoted to "political" job in HR
I11	1943	From a reluctant accountant, to a distinguished professor: From being ashamed as accountant, to top academic carrier H: whole carrier as academic V: all steps as academic
I12	1943	Accountant from the army to auditing in AAF: Accounting from the army to auditing in AAF H: state company, army, gov & AAF V: worker; soldier & quartermaster, then accountant CACC

I13	1949	Late accountant with technical background: A mixture of technical and accounting knowledge inside the water system H: several positions yet all inside the water system sector V: from worker, to technician, to accountant, auditor till CFO & Director
I14	1949	Accountant by accident, from a school teacher background Accountant by chance, as a side product of being a school teacher H: quite stable, just change 3 or 4 schools V: from teacher to accountant to director
I15	1949	Basic accounting work at the Commune level A life inside collectivist organizations H: farm, production team, township enterprise V: farmer, cashier, accountant Chief
I16	1953	Advanced accountant and the SOEs reform A career from the Army to an important role in SOE transformation H: army, then Mining business the whole life; V: from quartermaster to CFO in SOE
I17	1954	An accounting academic: insights on the role of the university, and the exit processes A twofold career, first as an academic, later as a top officer H: several universities (1st part); various offices later (2nd part); V: bottom to top in academia; top later.
I18	1955	Modern high-level professional career, from grassroots to random choice to top officer Accounting good experience, though not choose initially, and later exited H: from business to governmental carrier V: quick career first in business, and later as part of the top professional elite
I20	1957	A woman in the accounting career Hard (exhausting): lot of demand (all jobs “came to me”) & high status H: life carrier inside the "group" shops/stores, late part time in private firms, various sectors V: start as a worker, soon accountant, then a quick carrier to CA positions

§ In order to fulfill the condition of anonymity that we promised to our interviewees, the profiling of two important persons (I 19 and I21) are not presented here.

Tab 4. A typology of approaches to oral history

		Societal perspective	
		From below	From the top
Epistemology	Non-positivist	Hammond & Sikka, 1996 Haynes, 2010 <div style="border: 1px solid black; display: inline-block; padding: 2px;">This paper</div>	
	Not explicit	Terkel, 1970 Perks & Thompson, 2003 Smith, 2010	Yang, 1987
	Positivist		Collins & Bloom, 1991 Zuo, 2015 SNAI, 2020