



An Exploration of Accounting and Planning Tools in Chinese and Small Enterprises

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Abstract

Recognizing the significance of small businesses in the Chinese economy, this paper examines the specific management accounting tools and plans they employ. In doing so, it examines relationships between individual, observable variables rather than factors and utilizes recently gathered data reflecting the current state of Chinese management accounting practices (MAPs). These data stem from both a Mandarin-language online survey of key actors and personal interviews with CFOs in Mainland China. The research finds differences across enterprises in the efficiency and effectiveness of planning as well as in the number of management accounting tools employed. Only a small proportion of the companies studied demonstrate the ability to employ many tools while planning both effectively and efficiently.

Keywords: *Accounting tools and plans, Chinese management accounting practices, Efficiency and effectiveness of planning, Small enterprises*
