

IPOs, organisational and management accounting change in listed Chinese state-owned enterprises

Since the early 1990s, under the programmes of 'corporatisation' and 'marketisation', stock exchange listing has become a central platform for a more recent round of state-owned enterprises (SOEs) reforms in China.

The Chinese government has permitted profitable business units of an SOE or the enterprise as a whole to list shares on domestic and overseas stock exchanges. As a result of initial public offerings (IPOs), certain Chinese SOEs have been transformed from quasi-government agencies into profit-oriented corporations, and partially privatised.

This research aims to investigate two questions:

1. To what extent and in what way do management accounting and control practices change in listed Chinese SOEs following IPOs?
2. How does management accounting change link to other organisational change, as triggered by IPOs in listed Chinese SOEs?

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