

On the Absence of the Effective Demand and Supply Subject and the Distortion of Accounting Information

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Supply and demand of accounting information constitute two aspects of a contradiction. Their interaction will determine the quality of accounting information. As the main demand and supply subject of accounting information in our country, government, investors, creditors or CPAs failed to be such subjects and so we cannot find any market force which can effectively control and supervise the quality of accounting information. This will be in violation of the basic principle of "management by private law" as required by the market economy. Therefore, the establishment of the true subject of demand and supply of accounting information will be an inevitable choice to eliminate the distortion of accounting information, as well as an inevitable requirement for our market economy to grow bigger and stronger.



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