Academy member spotlight: Prof. Guo Daoyang

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The Academy would like to announce a new feature that will be included in the Accounting Historians Notebook, the “Academy Member Spotlight”. In each issue we will highlight a member of the Academy so that members have the opportunity to learn about their colleagues’ backgrounds in case they do not have the opportunity to meet. We kick off this new feature by highlighting Professor Guo Daoyang.

Professor Guo Daoyang was born in Gucheng, Hubei province of the People's Republic of China in 1940. He is a distinguished professor and director of Academic Committee of Zhongnan University of Economics and Law, also a trustee of Academy of Accounting Historians. He once served as the vice president of Accounting Society of China (ASC) and the chairman of the Accounting History Committee of ASC. Professor Guo specializes in financial accounting, history of accounting and auditing, theory of international accounting and accounting theory, especially in fields of accounting thought history and accounting history, the reform and development of state-owned enterprise accounting, and comparison of international accounting. Professor Guo’s research mainly involves two aspects, one is accounting history research, and the other is the “Collection of Guo Daoyang”.

As for the research of accounting history, his masterpiece "Accounting History of China" written from 1982 to 1988 has been regarded as "the first (Continued on page 4)"
monograph of oriental accounting history. It fills the blank in China economic history research, completely changed the world’s perspective that China has no recording of accounting history, and has become one of the world accounting history masterpieces. As the academician of British Academy of Social Sciences Professor Jack Goody said, the research results about Chinese double-entry bookkeeping in this book suggested a reconsideration of certain central assumptions of Western historians, economists and sociologists.

The first accounting history textbook in China “Accounting Development History” written by professor Guo was published in 1984. It initiates the education of Chinese accounting history. Professor Guo becomes the first person to supervise doctoral and masters students majoring in accounting history. This textbook has been translated into Japanese and become an important textbook for accounting education in Japanese universities. Professor Guo’s other book "Accounting History Research" (volume 1-3) has been praised as the world accounting general history, and makes huge contributions to the systematic research on global accounting history.

In terms of the “Collection of Guo Daoyang”, it includes more than 60 papers and makes pioneering contributions to accounting theory. Especially in the study of environmental accounting, Professor Guo’s research on the ecological environment basic control has been in a leading position. For instance, Professor Guo predicted that the fuse of war was no longer a political problem, but economic energy resources in his paper "War and Peace in the 21st Century" published in 1990. Based on this assumption, he put the target of accounting control function at a basic level, and proposed thoughts, theories and control methods of "The cost of distribution control" and "The green cost control". The research findings were highly valued by the UN Economic and Social Council in 1992.

Since 2011, Professor Guo has been writing "The General Accounting History of China" with 2 million Chinese characters, the current research has made major breakthroughs. It will be the first "general accounting history" which will influence the whole world.

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