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Accounting and management controls in the classical Chinese novel: *A Dream of the Red Mansions*

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Abstract

This study presents a systematic documentation of Chinese accounting and management control practices in two eminent family households of the early Qing Dynasty. There is a lack of information on management control during this period (during the 18th century) and a scarcity of empirical evidence on the control practices of family institutions in ancient China. We attempted to address these problems by analyzing the accounting and management control practices described in the popular novel *A Dream of the Red Mansions*. Further analyses were made to ensure that the control practices thus observed were in harmony with the social and cultural settings of the early Qing Dynasty. Pairing the control practices observed in the novel with a definite set of cultural and social values led to several empirical conclusions. Big family households of the early Qing Dynasty clearly recognized the importance of, and made distinct achievements in, accounting and management controls. They mastered the segregation of duties, the control of cash, the use of budgets for planning, the containment of costs, and the efficiency of operations. However, social and cultural factors that were prevalent during the Qing Dynasty impeded the effectiveness of such practices. The obsession with preserving harmony in society and the family system eventually led to excessive power distance and rigid rules, at the expense of flexibility and professionalism. As history is often indicative of the future, the research results should facilitate our understanding of the management of family-owned businesses in Chinese communities. © 2001 University of Illinois. All rights reserved.

Keywords: Accounting history; Accounting and management control; *A Dream of the Red Mansions*; Cultural and social perspective of control

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1. Introduction

This study investigates Chinese accounting and management controls among big family households of the early Qing Dynasty. Our approach is to analyze descriptions of the control systems of two eminent families in *A Dream of the Red Mansions*. In the remainder of this section we provide historical details that will facilitate an understanding of this unusual approach. Then we will elaborate on our research objectives and their significance. Finally, biographical information on the novel's author is presented in Appendix A.

1.1. The novel in historical perspective

A Dream of the Red Mansions (*Hung Lou Meng* in Chinese) was authored by Tsao Hsueh-chin (Tsao, 1792),¹ and is acclaimed as one of the four greatest classical Chinese novels: the other three being *Journey to the West*, *Romance of the Three Kingdoms*, and *Outlaws of the Marsh*. Using the criteria of mass and academic appeal, it has been widely acknowledged as one of the world's masterpieces (Levy, 1999; Lin, 1935). The novel consists of 120 episodes, the first 80 of which are accepted as the authentic writing of Tsao, whereas the last 40 episodes are alleged to be the contribution of Kao Ngo (Lin, 1966). Although Kao's name has never appeared in any published Chinese version, well-informed readers have been aware of this coauthorship.² The inclusion of Kao as a coauthor in translated editions merely serves to inform readers outside China of his contribution.

Whatever the provenance of the last 40 episodes, it is clear that Tsao intended the novel to faithfully represent the rise and fall of two related eminent families, the Jung and the Ning Houses, during the early Qing Dynasty. The clue to the eminence of these families stems from the use of *red mansions* in the novel's title. In imperial China, mansions with

¹ The novel is known by several titles, with the more common being *A Dream of the Red Mansions*, *A Dream of the Red Chamber*, *The Story of the Stone*, *The Story of A Monk with Passion*, and *The Twelve Ladies of Nanking*. The novel has been translated into languages other than Chinese, including English, French, German, Hungarian, Italian, Japanese, Korean, Spanish, Russian, and Vietnamese (Hu, 1993; Wang, 1988), which has led to extensive research in Japan, Korea, and the United States, apart from continuous research in China. Popular English versions include, among others, translations by Hawkes (1987) and Yang and Yang (1994). The Yang and Yang translation is based on the 120 episodes and thus presents a complete narrative with an acceptable ending. It matches the essence of the 120-episode Chinese version. However, Hawkes' translation includes only the first 80 episodes of the novel.

² Kao himself claimed not to have completed the novel. Instead, he took credit for rediscovering the missing parts of the manuscript after a relentless search of about 30 years. This admission was made in his capacity as editor, and printed in the preface to the 1792, 120-episode publication. In the same light, some modern researchers doubt Hu Shih's insistence that Kao wrote the last 40 episodes. These researchers include, among others, Chao and Chen (1975), who accepted Kao's admission of finding the missing manuscript as a reliable statement. It is noteworthy that before 1792, circulated copies of the novel contained only the first 80 episodes. These were all hand-copied versions with substantial errors and omissions. Hand-copied versions were costly, thus limiting mass circulation. However, the 1792 version was published using movable character printing. This facilitated the production of about 300 copies in a single edition for wider circulation.

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