

My Dream Came True

By Jiliang Yang



Jiliang Yang is an IMA Member-at-Large in Anchorage, Alaska, and has been a member for many years. You can reach him at Jiliang_y@yahoo.com.

In 1951, I graduated from the University of Shanghai, a school sponsored by the American Baptist Church. My contemporaries and I believed that what we had learned would enable us to serve as a bridge between China and the West. This dream was suffocated, however, during the many years of political turmoil until China started its Reform policies in 1979. One year later, the Shanghai Academy of Sciences appointed me an Assistant Research Fellow at its Department of Accounting Studies. Also, I had been working in cost management and wrote an article introducing “Mass-line Accounting,” a successful experiment for motivating grassroots workers by measuring and displaying their production performances on a daily basis. It was published in the May 1981 issue of *Management Accounting*, the predecessor of *Strategic Finance*. As you can imagine, I was very excited.

This article helped me obtain an offer from the University of British Columbia, Canada, to further my education there. Unfortunately, my passport application was rejected by the Party Secretary of my research institute. Fortunately, Prof. George Staubus at the University of California, Berkeley, read my article and provided me with documents to be a visiting scholar when China’s political atmosphere was a little relaxed in 1985. I stayed three years. Prof. Amy Lau at the University of Hong Kong also read it and later recommended me to teach at the Hong Kong University of Science and Technology, where I stayed for 10

years (1993-2003).

When I retired from HKUST and learned that IMA® was attempting to promote IMA and the CMA® program in China, I called then IMA President Paul Sharman with some suggestions. Through efforts of my old friend Ding Pingzhun, a retired high-ranking official of China’s Ministry of Finance, both China’s Vice Ministers of Finance and Commerce received Paul and discussed possible cooperation between China and IMA. They ended up inviting IMA to do a comprehensive field survey on 12 large-medium state and private enterprises, an unprecedented invitation. I had the honor to join the research team and do the translation for the final report, *Management Accounting in China*, published in 2008.

Mr. Ding and I suggested that IMA should promote its membership among Chinese accounting practitioners in addition to students and professors. We also thought that CMA exams, the CMA Learning System, and exam-related materials should be available in Chinese. I am very happy to see that, through IMA’s efforts, this goal is being achieved. *Strategic Finance* is translated by Chinese academicians, and I am privileged to translate the *IECJ* into Chinese. Three volumes (bilingual, 2008-2010) will be published in China this October. None of the similar accounting associations from other countries has achieved so much in China.

I am very happy that I can still contribute to IMA at age 80 and witness my dreams coming true. **SF**