

TABLE OF CONTENTS 目 录

A Review of the Impact of Accounting Standards on Corporate Philosophy and Behavior (会计准则变革对企业理念与行为影响的综述)

X. RAO.....	11
-------------	----

Issues of Consumption Tax Planning in Liquor Companies and Suggestions for Improvement (白酒企业消费税纳税筹划问题与改进建议)

S. F. WANG, B. LI.....	17
------------------------	----

Research on the Impact of New Depreciation of Fixed Assets on Manufacturing Industry (固定资产折旧新政对制造业影响探究)

J. N. SHI, S. F. WANG.....	21
----------------------------	----