

References

- (1993) The construction of socialist market economic system and public finance. Finance and trade economy (4)
- (1999) The essence of public finance and its construction. Contemporary finance and economics, year 9
- Amartya S Freedom to look at development. Chinese translation, Renmin University of China Press, 2002 edition
- Amway, Zhang B, Li J International tax competition and China's tax policy choice. Finance and economics, 2004 the fourth period
- Artur E Public finance. Chinese translation, China Finance and Economics Press, 1983 edition
- Aronson JR (1985) Public finance. McGraw Hill Inc., New York
- Beijing Municipal Bureau of Accounting and Accounting Research "Government Accounting Task Force" On the establishment of the Chinese government accounting standards research report. Accounting research, 2006 the third period
- Buchanan JM (1950) Federalism and fiscal equity. Am Econ Rev 40
- Buchanan Finance in the process of democracy. Chinese translation, Shanghai Sanlian bookstore 1992 edition
- Chen G (1999) "On" public finance "to discuss", "finance and trade economy" in 1999 third period
- Chen S, Shi Y (2005) Characteristics of American government accountant accrual and China's politics. Research on the Reform of Accounting Basis. <http://www.Crifs.org.cn>
- Cheng L From the rule of law to the rule of law. The Legal Press, 1999 edition
- China's grass—roots government financial reform task force: "to promote China's grassroots financial system reform", "financial economy", 2006 the eighth period
- Decision of the CPC Central Committee on Several Issues Concerning the Improvement of the Socialist Market Economic System. People's Publishing House
- Fan G On the national comprehensive liability—and how to deal with the bank bad assets. Economic Research, 1999 the fifth period
- Fan G Wang Xiaoru editor of "China's market-oriented index: the regional market relative process report (2001)". Economic Science Press, 2003 edition
- Fan L, Zhang B et al Tax law research. Economic Science Press Year edition
- Fisher S, Easterly W (1990) The economics of the government budget constraint. World Bank Obs 5(2):27–42
- Gao P The basic characteristics of public finance. Foreign tax in 2000 eighth period
- Gao P Market economic system and public finance framework. Tax research 2000 the third period
- Gao P (2004) Publicity: the essence of public finance. People's daily
- Gao P (2005) Revelation of the atypical market economy. China financial news
- Gao Peiyong editor of "public finance for the construction of China outlined the road map"—important strategic opportunities for the construction of public finance. China Finance and Economics Press, 2007 edition

- Gao Peiyong editor of “China’s fiscal policy report 2008/2009: the implementation of full caliber pre-Management”. China Finance and Economics Press, 2009 edition
- Ge X, Li S Knowledge economy and sustainable development. Social Science Literature Publishing House, 1999 edition
- Gong H Tax policy for sustainable development. China Tax Publishing House, 2005 edition
- Gwartney JD, Lawson R (1997) Economic freedom of the world 1997 annual report Fraser institute
- Gwartney JD, Lawson R (2006) Economic freedom of the world 2006 annual report Fraser institute
- Gwartney JD, Lawson R (2008) Economic freedom of the world 2008 annual report Fraser institute
- Guo XC, Cheng P Government budget democracy: history and reality. Southeast Academic, 2005 the first period
- Hou R China’s fiscal expenditure benefit research. China Planning Press, year edition
- Hu J Hold high the great banner of socialism with Chinese characteristics, in order to fully win the new victory in building a well—off society—at the seventeenth national congress of the communist party of China on the report. People’s Publishing House, 2007 edition
- IFAC (2001) The international public sector accounting standards. www.ifac.org
- IMF (2001) Government Finance Statistics Manual www.imf.org. IMF (2007) Manual on Fiscal Transparency www.imf.org. Johnson BT, Holmes KR, Melanie K (1998) Index of economic freedom heritage foundation and Dow Jones & Company Inc.
- International Monetary Fund Financial transparency, People’s Publishing House, 2001 Version
- Institute of Finance and Trade Economics, Chinese Academy of Social Sciences Task Force (2005) Construction of China’s public finance construction index system. Economic Information Daily
- Jia K Public finance orientation and budget management reform. Shanghai Finance and Taxation, year 1
- Jia K On the establishment of public finance framework. Journal of the National School of Administration, 2005 the third period
- Jia K The basic understanding of public finance. Tax research, 2008 second period
- Jia K, Bai J, Ma X (1999) Tax reform and the government revenue standardization of thinking. Management of the world, 1999 the fourth period
- Jiang S Law in history and culture. Law Press, 2003 edition
- Jiao J Democratic finance theory: financial system analysis. Soc Sci J, 2002 the third period
- Jiao J The three basic tasks of fiscal public reform—expenditure structure adjustment, open and transparent and the implementation of responsibility. J Pub Adm, 2004 the third period
- Li W The establishment of public finance system theory. Modern finance and economics, no. 2001
- Li L (1998) Deepening fiscal reform to ensure that next year’s financial goals to achieve. People’s Daily
- Li L (2003a) Sound and improve the socialist market economy under the public finance and tax system. People’s Daily
- Li Y (2003b) The origin of capitalism: a comparative study of economic history. Commercial Press
- Li L, Cao Y US government financial reporting model of the evolution and inspiration. Financ Account, 2004 the first period
- Li X et al 2005 China market economy development report. Business Publishing House, 2005 edition
- Liu S (2000a) Public finance: from concept to reality. Financ Trade Econ, year 5
- Liu S (2000b) Public finance: my point of view. Econ Manag, year 5
- Liu Y (2004) China’s government accounting reform of a number of issues. Account Res (9)
- Liu Y Democratic mechanism and democratic finance—intergovernmental fiscal division of labor and division of labor. China Urban Publishing House, 2001 edition
- Lou J (2006) An important means to promote equalization of basic public services. China Financial News

- Ma J China's public budget reform: rationalization and democratization. Central Compilation and Translation Press, 2005 edition
- Ma H, An X To build the basic framework of China's public finance thinking. *J Central Univ Financ Econ*, 2000 the first period
- Mei X (2005) International tax evasion: forbidden or fled. *China Economic Times*
- Meyers R (1996) Is there a key to the normative budgeting lock? *Policy Sci* 29(3):171–188
- Ministry of Finance, General Office of the State Administration of Taxation To establish a solid, balanced, strong national finance—provincial and ministerial level leading cadres taxation seminar speech compilation. People's Publishing House 2000 edition
- North "Outline of institutional change theory", "Economic and China economic reform" by Peking University China Economic Research Center, Shanghai People's Publishing House, 1995 edition
- Pei Y On the financial risk early warning system to build the basic thinking. *Financial Research in* 2003 the seventh period
- Polakova BH (1998) Contingent government liabilities: a hidden risk for fiscal stability. The World Bank
- Su M Financial theory and fiscal policy. Economic Science Press, 2003 Version
- Sun K Financial system reform research. Economic Science Press, 2004 Version
- The CPC Central Committee on the formulation of national economic and social development of the eleventh five-year plan, October 18, 2005. *People's Daily*
- The CPC Central Committee on the formulation of national economic and social development of the twelfth five-year plan proposal, October 27, 2010. *People's Daily*
- The People's Republic of China national economic and social development of the eleventh five years (2006–2010) plan, March 17, 2006. *People's Daily*
- The People's Republic of China national economic and social development of the twelfth five years (2011–2015) plan, March 17, 2011. *People's Daily*
- World Environment and Development Committee Our common future. Jilin People's Publishing House, 1997 edition
- Wu J Contemporary China's economic reform. Shanghai Far East Publishing House in 1999 Version
- Xiang H China's public financial system framework initially formed. *Xinhua*, November 21. http://news.xinhuanet.com/fortune/2002-11/21/content_636793.htm
- Xu S China tax research. China Tax Publishing House, 2003 edition
- Yan K Transfer payment system and county and township financial system construction. *Financ Econ* (8)
- Yang Z Public finance: theory and practice. Shanghai People's Publishing House, 1999 edition
- Yang Z China's tax-sharing fiscal system: the causes of the problem and reform proposals. *Finance and trade economy*, 2004 the tenth period
- Yang Z Fiscal decentralization theory and local grassroots public finance reform. Economic Science Press, 2005 edition
- Yang Z The recent development of the theory of fiscal federalism. *Econ Dyn*, 2004 the first period
- Yang Z (2000) The basic theory of local tax system construction analysis. *Tax Res* (7)
- Yang Z (2006) To guide the construction of the tax system with the scientific concept of development. *Chin Acad Soc Sci*
- Yao C On the financial democracy. *Finance and Economics Law Series*, vol 5, Law Press, 2004 edition
- Ye Z To adapt to the requirements of the socialist market economy reconstruction of financial functions. *Financ Res*, 1993 the third period
- Ye Z, Zhang X Dual structure finance—China financial model research. Economic Science Press, 1995 edition
- Zhang B Tax system and income distribution. *Tax research in* 2006 eighth period
- Zhang C How to assess the sustainability of our government debt. *Economic research*, the second issue of the year 2000

- Zhang T On China's government revenue and expenditure classification system reform. *Finance Res*, 2000 the eighth period
- Zhang X Public finance. Economic Science Press, 1999 edition
- Zhang X Financial public reform: theoretical innovation, institutional change, the concept of renewal. China Finance and Economics Press, 2004 edition
- Zhang X Research on the construction of public finance framework. Economic Science Press, 2004 edition
- Zhang K, Li C, Zhang Z Public administration. Economic Science Press, 2002 edition
- Zhu Q To deal with international tax avoidance: the government has their own merit. *China tax*
- Zhu Q Administrative divisions and local fiscal system: a few related theoretical issues. *Economic and social system comparison*, 2005 the first period
- Zhu Z Financial expenditure performance evaluation. China Finance and Economics Press, 2003 edition
- Zhuo Z (2004) The theory of ruling by law. Law Press
- Zuo D, Pei X Different types of modern market economy. Economic Science Press, 1996 edition