

Discuss the Permanent Practical Value on the "Shu" in Management Accounting

Yongzhong Qi^{1, a}, Desen Zhang^{2, b}

¹ School of Economics and Management, Tianjin Agricultural University, Tianjin, China

² Industrial & Commercial Bank of China, Tianjin, China

^a 2770520353@qq.com, ^b 2362122634@qq.com

Keywords: Shu(shù) ;Management Accounting;Permanent Practical Value

Abstract: First of all, this document explains that Shu (shù) has three levels of permanent value, especially permanent and practical management value. And then it boldly puts forward the idea of "Shu (shù) can rule the world". The characteristics of Shu (shù) are dominant and implicit. Secondly, it has psychological support for all management mind and behavior. It conducts a brief analysis of several classic examples by the permanent practical management value mind of Shu (shù), which has made a major breakthrough on the evaluation analysis of Song-Xianggong. The fourth, it analyzes the misunderstanding of the management of Shu (shù). Finally, Shu(shù) plays an invisible, tremendous and behind-the-scenes role in promoting unnecessary professional qualifications such as accounting subjects, accounting bookkeeping, accounting statements, management accounting, cancellation of accounting certificates, transformation of accounting technology and finance, integration of financial accounting and management accounting, and development of accounting education.

Introduction

How to deal with the world in which the information is exploding and the information explosion, find the home of the mind and the principle of controlling all behaviors in the complicated and diverse world. Actually, this question is as far back as two teachers and disciples (Confucius and Zi Gong) more than 2,500 years ago, and has given a clear, unique and extreme answer -- "Shu". Just fulfilled the three realms of life of Mr. Guowei Wang. Confucianism has grown into an evergreen tree for more than 2,500 years. In ancient times, Confucius was honored as "the most venerable teacher" and "the master of all ages". In modern times, Confucius is listed as one of the top ten cultural celebrities in the world. Just as Columbus's discovery of the new world was not by chance or luck, but rather deserved, the shining gold left by the waves.

The concept and characteristics of "Shu"

The concept of "Shu"

One day more than 2,500 years ago, a student named Ci Duanmu or Zigong (520-456BC) came to Confucius and hoped that the teacher could give him a word of "Golden Law": Can you tell me a word so that I can abide by it all my life? Confucius said in a tolerant tone, "Shu (shù)". It was followed by an eight-word explanation: " Don't do to others what you won't others do to you " Asking questions is quite clear and "tricky" -- "one word" and "lifelong"; And the answer is very crisp and natural and easy (" Shu! "). ", with the explanation of " Don't do to others what you won't others do to you. Confucius and zi gong's "millennium question and answer" can be described as a groundbreaking event: they laid the foundation for psychology, management, behavioral science, life science and so on. In particular, today's many difficult problems: micro aspects such as mental depression, family contradictions, children's education problems and so on; Macro aspects, such as

terrorist activities and the nuclear crisis on the Korean peninsula, which show from the opposite side that the management of "Shu" has been ignored and deviated from the management of "Shu", which has made many problems continuously worsen and even become unsolvable.

"Shu" has literal value, academic value and long-term practical value. "Shu" can satisfy the necessary and sufficient conditions of "lifelong practice" in the aspects of environment, occupation, psychological interaction and crowd scope, and finally stand out from the ancient "hundred schools of thought", "benevolence", "righteousness", "courtesy", "wisdom", "faith", "morality" and "love". It has become a "historic" word. Forgiveness governing the world (derived from "half of the Confucian Analects governing the world"). "Shu" has psychological support for all people, all time and space, all thoughts and behaviors. "Shu" is also a component of the core socialist values. Xiangru Lin(329-259 BC), a statesman and diplomat of the warring states period, accomplished the immortal achievement with his "forgiving power " (the power of Shu). Xun Su, a Litterateur in the Song Dynasty (1009-1066) , relied on "forgiving" (communicating soul) to "traverse time and space" to excavate, refine and sublimate the causes of the destruction of the "six states" in the Warring States Period. In contrast, Song-Xiangong, who deviated from the doctrine of forgiveness and self-righteousness, became the laughingstock of the millennium.

The principle of "comparing heart to heart, promoting oneself and others" is called the golden rule of morality in Western Christian ethics and the way of forgiving loyalty in eastern Confucian ethics. Confucius repeatedly mentioned in the analects of Confucius "Shus first" thinking, Shus is the most feasible rule of buyer beware, highlights the Confucian model, enlightenment ethics ecru, Shus in philosophy has incomparable superiority of triple-superiority on superiority on the ontology, epistemology, methodology superiority. The concept of "Shu" can communicate the cognitive system proposed by traditional morality, postmodern philosophy, ethics and theology. It is a value basis for the construction of postmodern culture and has universality in the contemporary crisis (Xiaoming Chen, 2010).

The dominant characteristics of "Shu"

The manifestation of "Shu" is that the parties understand and use it, such as Confucius, Zigong, Mencius and others who take "Shu" as their life creed. Such as the title of the book, the name of the film contains "Shu". The main words in English that correspond to or are close to Shu are: Shu; Heart-to-heart (Xinle Cai, 2015); Altruism (Rongjie Chen, 1963); Reciprocity (James, 1861); Consideration (Waley); Forbearance (Wusun Lin, 2010); Patience; Charity (Hongming Gu, 1898); Sympathy (Huilian Su, 1910); Empathy (Muzhi Bai & Miaozi Bai, 1998); Deference (Ames & Hall, 2001); Affection and benevolence in operation (Maersk, 1809); (Senegaran, 2003). We prefer the translation of "Shu" into "heart-to-heart" (Xinle Cai, 2015).

Recessive characteristics of "Shu"

You can't say no if you can't see! It exists like air, microwaves, electricity, signals, ancestors, etc. But it can strike a chord more clearly and directly. "Shu" is an important part of psychology, an important branch of application.

"Shu" (or not Shu) is the existence of holographic substance. "Shu" is the existence seen from the professional perspective (not seen from the non-professional perspective), while "Shu" (or not) may not be seen from the surface. It is safe to say that Shu (or not) has a kaleidoscope of expressions and circumstances: "empathy", "the golden rule", "empathy", "empathy", etc. Those who are inclined to follow the standard of "Shu" are noble people, who are called gentlemen, such as Confucius, Enlai Zhou and Xiaoping Deng.

Those who prefer to follow the criterion of "don't Shu" are despicable people and so-called villains in ancient times, such as Bai Qi and Hitler. Most of the people in the middle are "ordinary people" (mixed people) who have finished their lives in the swing between "Shu" and "don't Shu". "hologram" means that Shu (or don't Shu) is with "mind" (consciousness) and inseparable with "heart", but "Shu" is positive, just and positive energy. "don't Shu" is negative, unjust and negative. It can be said that every decision is between "Shu" and "not Shu". Where there is heart, there must be

Shu. It can be said that Shu (or not Shu) and "heart" is the twin relationship, but also "twin death" relationship, life and death together, with the same coming and going, with birth and death.

"Shu" in the Analects of Confucius is the "diamond law" which is better than the "golden law" in the New Testament. It is the original creation of Confucius, who defined it as the trend of the times that is more adapted to and most adapted to the principle of mutual respect among cultures advocated in the Universal Declaration of Cultural Diversity (Shijie Guan, 2016). The reason which "shu" (do as you would be done by) adapt to the trend of the times is that "do as you would be done . It requires that you not only improve yourself, but also care for others (care for others, don't hurt others). These eight words are really wonderful and true. That's why I say "Shu can rule the world", "Shu is the first word in the world" and "Shu is the word of the ages". All men are created equal, equal in life, equal in heart and soul, equal in beginning and pure in heart. As Confucius said, "think innocently" (analects of Confucius, second Weizheng). The fact that some old people even take the college entrance examination in their 80s and 90s is an example of "thinking innocently".

The permanent practical management value of Shu

The first value of "Shu"

"Shu" is a common word in a dictionary and vocabulary, and can be used in many situations (such as spoken, written, personal, and game). We believe that the use of the word "Shu" in the name of a person, generally can reflect the name of a higher ideological level, the name of "Shu" more contains a strong positive energy, and now some online novels with the name of "Shu", is not necessarily a positive.

The second value of "Shu"

The ancient interpretation of "Shu" mainly includes: "do not do to others what you do not want others to do to you." (analects of Confucius, duke of Wei Linggong), Ming ye (the first book of Mo Zi), third, measuring people according to themselves (Jia zi DaoShu), fourth, measuring things according to one's mind (Voice), and fifth, renye (Shuo Wen). Great minds think alike. "Shu" occupies a core position in the mainstream of Chinese traditional culture, namely Confucianism. Confucianism believes that Shu is the benevolence, the core of benevolence, and the way to practice benevolence. Confucianism is divided into twelve core propositions, namely, "benevolence, righteousness, propriety, wisdom, faithfulness, sincerity, filial piety, Shu, loyalty, honesty, moderation, knowledge and action". Since ancient times, many experts in theory, academia and textual research have been engaged in the work of the second level of value.

The third layer value of "Shu" (permanent practical value)

"Shu" has psychological support for all management thoughts and behaviors. Pu Zhao, a famous minister in the song dynasty, once said that "half the analects of Confucius governs the world", from which the author dared to say: "a word of" Shu "can govern the world (because" Shu "can touch people's hearts, communicate with all things, and is the bridge of" the unity of heaven and man "), I wonder if anyone responds and resonates. Since 1809, more than 200 years of "subject" of the more than dozens of different translation methods of nanjing university Mr Tseng music in 2015, the latest translations for "heart to heart", and said that the corresponding Chinese is "heart to heart" (mutual affinity, care, sincere treatment), the understanding and translation, can be said to be the interpretation of Confucius original "do as you would be done by" the sublimation.

From the personal level, self-cultivation, family unity, prudence, dealing with all kinds of relationships, can be said to be inseparable from "Shu". There is no "Shu", just the so-called "no bed, no appetite". In ancient Chinese history, Confucius, Mencius, Zhongshu Dong, Xi Zhu, Guofan Zeng, Taiyan Zhang, and others in modern history, such as Enlai Zhou and Xiaoping Deng, all practised the third level value of "Shu" (permanent practical management value). A benchmark for the unity of knowledge and practice. Confucius is really brilliant. He has spoken a word all his life, life, human

beings and the world. All right and wrong start from the heart. The thinnest thing in the world is human feelings and hearts, and the thickest is human feelings and hearts. "Shu" can be expressed as transposition thinking, golden rule, comparing one's heart to one's heart, and putting oneself in one's place, so "Shu" is the universal value of traversing time and space and letting it go all over the world. Forgive yourself without regret, insomnia or self-mutilation; Forgive others, you can have a happy family, work smoothly and stay away from disaster.

The existence of "Shu" is illustrated by the cruel ancient death which is not related to or connected with "Shu" on the surface. After the number of knives is determined, there is a choice of the length of execution. Finally, the executioner had a feeling of "Shu" or "not Shu."

From around the world, countries, political parties, ethnic groups, religion, language, culture and other differ in thousands ways, break the barriers of the golden key is to return to the origin, pointing to the heart, just as the smile of Ananda and the Buddha and the insight of HuiNeng (The sixth generation ancestors of the Tang Dynasty) . Like the insights of Huineng, the "principles", the "thoughts" and the "weapons" of "Shu" can be used for self-cultivation, family harmony, governance, and peace. "Shu" has an important psychological and managerial support for us to accelerate ecological progress in the new era, build a "beautiful China", promote the construction of "One Belt One Road", and promote world peace and development.

Demonstrate the permanent practical management value of "Shu" with examples

In ancient China, the most widely spread hundred schools of thought were inferior to "Shu" in management application.

The most widely spread schools of thought in ancient China are the "law" of the legal family, "tao" of Taoist, the "concurrent love" of the Mohist school, the "five permanents" of Confucianism the Yin and Yang family, the "name" of the famous family, The "farm" of the farmer, the "fiction" of the novelist, the "cross-section" of the vertical and horizontal family, the "military" of the military, the "medical" of the medical family, and the Buddha of the Buddhist family are generally in the psychological interaction, the crowd, and the environmental occupation. The three aspects of management applications can not meet the conditions of "lifelong pursuit", and these three points can be easily done for "Shu".

The Confucian "Wuchang" (benevolence, righteousness, propriety, wisdom and faith) is not as good as "Shu" in management application.

The reason why the Confucian "Wuchang" (benevolence, righteousness, propriety, wisdom and faith) is defeated by "Shu" is not the result of chance or reluctance, but the lifelong pursuit of "Shu" instead of "hitoshi". It is because "hitoshi" is limited in psychological interaction, crowd scope and environmental occupation, which cannot meet the requirements of "lifelong pursuit". For "Benevolence" to be defeated by "Shu", the following three cases are given.

In the spring and autumn period, Song-Xianggong held the "alliance", but the principal of the alliance did not take it seriously, and became the prisoner of Chu-Cheng-King , because Song-Xianggong was trapped by "faith". After being released by the state of chu, Song-Xianggong did not know how to restrain himself and did not listen to the advice of muyi, so he launched the battle of HongShui. He did not take muyi's correct opinions for several times in the battle, which eventually led to failure. Song-Xianggong was regarded as "a stupid pig" by Zedong Mao. This is a classic case of the failure of the "Five Constants" (benevolence, righteousness, courtesy, wisdom and faith) to "Shu" for thousands of years. Later generations can only sympathize and understand Song Xianggong from the perspective of "Shu". After more than two thousand years, it is only now that we have made clear the shortcomings, inadequacies or conditions of use of "Wuchang" (benevolence, righteousness, propriety, wisdom and faith), which also shows that it is not easy to understand the Analects of Confucius and deify "three big principles and five cardinal principles" may harm us.

In the warring states period, king Kuai of Yan surrendered his throne to his prime minister, causing civil unrest in the state of Yan. Mencius believed that Kings and officials were not private, and could

not give or receive without permission. If we want to transfer power, we should regard public opinion as legitimate. Mencius hoped that king xuan of Qi would follow the example of the two Kings, King wen of Zhou and Ji Fa, and commit battle against the state of Yan. If the state of Qi attacks the state of Yan, many people may not agree with the explanation of "hitoshi", but it makes sense from the perspective of "Shu".

The application of contemporary popular ideas in management is not as good as "Shu"

In the field of management application, contemporary popular ideas are also completely defeated by "Shu". "Fraternity", "benevolence" and "morality" are not only ineffective but also have side effects under the conditions of limited crowd scope and environmental occupation, such as competition (election), competition and elimination of the last place. "Struggle" was most popular during the ten years of the "cultural revolution" or the war years. Many ignored in special condition, special career does not apply to "good faith", such as: special conditions, such as baby climb to dangerous places (such as deep well, roof, soup) and the rescuer reach or not, emergency measures is empty hands fisting said "my hand was the hiding of delicious", such ability can shout back and the baby climb, the so-called "white lies"; Special professions, such as spy, undercover, "underground workers" occupation, do not apply "integrity". "Legal system" is not the whole life (there are family, moral, etc.), the scope of use is limited. Money and fame do not rank high on Maslow's hierarchy of needs. "Health" and "playing games" are not the whole life (birth, aging, illness and death), which can not be regarded as lifelong belief.

Misunderstanding of "Shu" management

"Shu" is not unprincipled management

Saying that a person cannot do things without "Shu", is not unprincipled, muddled, drilling holes, looking for excuses; It's about making things more complete, more lasting, more human. Such as "Liang Zhuge tearing to kill Su Ma". "tear" is "Shu" in Liang Zhuge's heart, not because "Shu" does not "kill". Look at the thing of "Yu Guan release Cao Cao in Huarong road", if Yu Guan did not remember the old feeling and killed Cao Cao, the situation will be more complex, such as the great chaos in the north, the rise of new groups of heroes, and the possibility of Dongwu becoming bigger). All these are macro and micro results that Bei Liu Group was unwilling to see and could not pay for. If Liang Zhuge wanted to kill Cao Cao, he would send troops in advance and put Fei Zhang and Yu Guan off their jobs. Zhuge Liang, the "manipulator" of the event, achieved a win-win result (Yu Guan thanked Liang Zhuge, Bei Liu thanked Liang Zhuge, Cao Cao thanked Yu Guan, Liao Zhang thanked Yu Guan, the North could rest, and so on). Of course, Liang Zhuge did not fail in his duty to enforce the law. He did not kill Guan Yu because of Liu Bei's intercession (which could be called "imperial pardon"). It is against written pledge to fulfill a military order, "kill Su Ma" and "not kill Yu Guan", which shows the master of "Shu" is wonderful and difficult.

The responsibility of improper control of "degree" in management shall not be borne by "Shu"

The responsibility of "Shu" in management should not be borne by "Shu". Just as the responsibility for problems in the use of various labor tools should be the responsibility of the workers rather than the tools (at least the workers do not understand the performance of the tools). For example, if there is a problem with the computer, the responsibility is not the computer but the user or the manager. Take traffic accident for instance again, responsibility cannot let car assume same. To be honest, anyone who does things is limited by quality, emotion, emotion, technical level, ideological level and information accuracy, which is not the fault of "Shu" itself. For example, Zhao Wuling king the hero of a generation, carried out the policy of "Hufu riding and shooting" and reformed military equipment and combat methods, which made the state of Zhao strong. At that time, there was a great resistance to the implementation of "Hufu riding and shooting", mainly the resistance of cultural concepts. At

that time, many people thought that history was retrogressing, that civilization was going to darkness, that civilization was abandoned, that China was abandoned, that it was not "forgiveness". The success of "Hu Fu Mounted Shooting" was not luck. In fact, Zhao Wuling king had already done it in the northern part of Zhao State before. But this is the same Zhao Wuling king, handed down the throne to the youngest son "Zhao Huiwen king", and the eldest son (The prince Zhang) has the so-called compassion, in an attempt to split the state of Zhao, want to restore the power of the emperor again, finally the eldest son was killed, his own 45 years old son indirectly starved to death. It can be said that when Zhao Wuling king began to carry out "hu submit to riding and shooting", the surface was not "Shu", but the essence was "Shu". Later sympathy, want to let the eldest son (The prince Zhang) upper position, surface like "Shu", the essence is really not "Shu".

The "Shu" promote the development of accounting

The promoting effect of "Shu" on the development of accounting subjects. The "Shu" road to promote the development of accounting bookkeeping. The role of "Shu" in promoting the development of accounting statements. The role of Shu in promoting the development of management accounting. The role of "Shu" in promoting the cancellation of accounting certificate of understanding. The promoting role of "Shu" on the transformation and development of accounting technology and finance. The promoting role of "Shu" on the integration of financial accounting and management accounting. The role of "Shu" in promoting the development of accounting education.

Summary

To promote the development of accounting, there are not only tangible hands such as politics, economy, education and technology, but also intangible hands such as professional ethics and Shu. There are different perspectives, attitudes and even purposes of understanding "Shu" in Chinese and foreign management circles. Simply speaking, they have their own strengths. In the future, we should learn from each other, check the blind spots and make up the shortfalls. China should develop and disseminate the glorious history and tremendous management energy of "Shu" in management more originally and meticulously so as to be worthy of Confucius and Zigong, the title of "ancient civilized country" in China. Let all the people in China and all over the world be sublimated in the management of ideals, beliefs and behavior. The development of human production practice and economic management is inseparable from "Shu", which is as important and necessary to the development of accounting as "oxygen", "signal", "current" and "microwave" for humanbeings.

Acknowledgement

This research was financially supported by Rural Modernization Research Center, Key Research Base of Humanities and Social Sciences in Tianjin Universities.

References

- [1] Shu(shù), Baidu baike, <https://baike.baidu.com/item/%E6%81%95/3401052?fr=aladdin>, 2017-11-19.
- [2] Xinle Cai, On the English rendition of "shu"(shù) on the basis "shu"(shù) as the ruist methodology, Journal of Xi'an International Studies University, vol.23, pp.109-112, 2015.
- [3] Yongzhong, Qi, Ruiming Niu. Related Analysis on the "Shu"(shù) Publications from Dangdang.com, Advances in Education Research, Vol.106, 466-472.
- [4] Yongzhong Qi, Jie Zhu, Deseng Zhang. Discuss the Permanent Practical Value on the "Shu"(shù) in Management, Advances in Education Research, Vol.106, 473-478.
- [5] Xiangru Lin, 360 baike, <https://baike.so.com/doc/1081719-1144693.html>, 2018-01-09.

- [6] Hexarchy-theory. Baidu baike[EB/OL]:<https://baike.baidu.com/item/%E5%85%AD%E5%9B%BD%E8%AE%BA/203/2017-12-02>.
- [7] Shijie Guan, World Cultural Diversity and Translation of Chinese Core Value——A Case Study of “Shu” (shù) in Chinese-English Dictionaries, Journal of Xinjiang Normal University (Philosophy and Social Sciences), Vol.37 No.3, PP. 106-116, 2016.