

CONTENTS

FOREWORD

In Commemoration of the 60th Anniversary of the Establishment of the School
of Business Administration and the 100th Anniversary of the Establishment
of the Department of Commerce*Nobuchika Kaido* (i)

ARTICLES

Unternehmenskrise und Controlling*Akira Miyama* (1)

DEA Models for Evaluating Interval Efficiencies
of Decision-Making Units*Hiroshi Semi* (33)

Das Corporate Governance-System in Deutschland*Nobuchika Kaido* (49)

Über die allgemeine Betriebswirtschaftslehre
von Prof. Kazuhiko Murata*Toshio Watanabe* (73)

The Effect of the Stock Repurchase Announcement
on Common Stock Value with the Corporate Income Tax
.....*Shigeki Sakakibara* (97)

The Role of Medium-Sized Firms under Globalization:
Current Status and Prospects in France*Takayuki Yamaguchi* (127)

The Graduates of Kwansei Gakuin Higher Commercial School
in Its Inception Periods and the Trading Companies*Minoru Kiyama* (145)

A Study of the Concept of “Communities of Practice”*Yuichi Matsumoto* (163)

Financial Indicators on Production and Distribution
of Fruits of Corporate Productivity Progress*Akitomo Kajiura* (203)

Revisit to Strategic Management Accounting Research and Practices
.....*Masanobu Kosuga* (225)

Issues in Determining Functional Currency
of Parent Company under IAS 21*Tatsuo Inoue* (251)

A Study on the Risks of Material Misstatement
at the Financial Statement Level and Overall Response to
Address These Risks*Takatoshi Hayashi* (269)

Accounting and Management Tools to Support
for Remediation of Soil Contamination*Chika Saka* (289)

Cross-Functional Teams in Nissan: Considerations of Revival Activities
and the Later Activities from the Standpoint of Management Accounting
.....*Kazuki Hamada* (307)

Essay for the Educational System of Logistics on Social Science	<i>Hidekazu Itoh</i> (333)
Issues of the Consumer Information Processing Paradigm	<i>Tsutomu Sunaga</i> (379)
Statistical Estimation of Semiparametric Dynamic Panel Data Model with Mixed Discrete and Continuous Variables	<i>Soichi Sugihara</i> (397)
Local Economic Development and Commercial Course: Lessons from the History of Kwansei Gakuin College, 1889-1929	<i>Yukio Fukui</i> (411)
International Duopoly and R & D Investment with Spillover: The Case of Differentiated Goods	<i>Kenzo Hirose</i> (435)
Exact Moments of Feasible Generalized Ridge Regression Estimator for Linear Basis Function Models	<i>Masayuki Jimichi</i> (451)
Does the Influence of Networks Persist?: An Analysis of the Networks among Japanese Professional Baseball Players on Their Performance	<i>Koichiro Okamura</i> (477)
Framing in Business	<i>Takao Norisada</i> (505)
The Composite Variables of GDP in Asian & Pacific Countries: Comparison with National Competitiveness	<i>Takeshi Fujisawa</i> (527)
Building “East Asia Community” and Different Understanding of “Historical Awareness”: Involvement of Christian Movement in Japan	<i>Toshimasa Yamamoto</i> (549)
On the Licensing of Datives in Lexical Passives	<i>Hiroyuki Tanaka</i> (567)
A Contrastive Study of English and Japanese: With Special Attention to the Act of Hitting	<i>Makoto Shimamura</i> (583)
<i>Sing Sing Half-Monthly</i> and Traditional Play in Shanghai in the 1920s.....	<i>Naoko Fujino</i> (603)
Lo que esperan “los nativos” de los pueblos originarios del reconocimiento oficial por parte del Gobierno del Distrito Federal, México	<i>Miho Zenno</i> (623)
Kurtz Reads <i>Time</i> : Journalism in <i>Apocalypse Now Redux</i>	<i>Masanori Ito</i> (647)
Two Sorts of Double Vision: Popular Politics and the Rediscovery of Brecht	<i>Takashi Onuki</i> (667)