

# CONTENTS

## FOREWORD

..... *Taishi Okada* ( i )

## ARTICLES

An Survey of Flipped Classroom and the Effectiveness of the Practice:

A Case Study of an Introductory Accounting Course ..... *Keiichi Kimoto* ( 1 )

A Study on Consolidation of Special Purpose Entities ..... *Noriaki Yamaji* ( 19 )

Historical Transition of Profit and

Loss Account Examination Methodologies ..... *Koji Ueda* ( 33 )

Accounting for Income Taxes and Public Utilities ..... *Toshiaki Nakajima* ( 49 )

An Accounting Approach to Family Business Research ..... *Koji Kojima* ( 67 )

An Inquiry into Conception of Accounting for Strategic Management:

German Controlling Emphasis ..... *Masanobu Kosuga* ( 83 )

The Value Relevance of Financial Ratios in Japan

..... *Tatsuo Inoue* ( 111 )

Using Assertion in Assurance Engagements

on Non-financial Information ..... *Takatoshi Hayashi* ( 129 )

ESG and Corporate Value ..... *Chika Saka* ( 149 )

Measuring Effectiveness of Experimental Learning

from Learning Outcomes:

Playing the LEGO Accounting Game ..... *Satoshi Sugahara* ( 171 )

Small Business Succession and the Development

of Management Accounting System:

A Case of Yasuda Model ..... *Kohji Yoshikawa* ( 199 )

Does Voluntary IFRS Adoption Enhance

Investment Efficiency?:

Evidence from Japan ..... *Peng Tan* ( 219 )

The Value Relevance of Unrecognized Obligations in SFAS No. 158:

Focused on Prior Service Costs and Actuarial Gains

and Losses in Japan ..... *Naoki Fujita* ( 237 )

Due Professional Care and Deficiencies

of Auditing Standards ..... *Chiaki Kawabata* ( 257 )

**CAREER AND LIST OF BOOKS AND ARTICLES OF  
Dr. Akitomo Kajiura**