

Contents

Dedication to Prof. Mitsunori HaradaHiroyuki Murakami..... 1

Articles

On IAS no. 2 Inventories

— Revaluation from the Viewpoint of the Revenue
and Expense View —Tadachika Nitta..... 5

An Inquiry into The Dynamic Accounting (Dynamische Bilanz)

of E. SchmalenbachHiroyasu Okitsu.....21

Study on Last—In First—Out MethodYoshitake Heshiki.....37

Über die Doppelte Buchhaltung von Gottlieb, Johann

1531 und 1546Hisashi Hijikata.....57

Expected Income Numbers and Earnings ManagementTakayoshi Okabe.....83

Corporate Governance of the 17th Century

Joint-Stock Companies in the Netherlands and England...Tsuneo Nakano... 101

A Tentative Plan on the Cash Flow Statement AnalysisSaburo Kurata... 135

A trend toward financial conglomerates and challenges

of the Japanese banksToshimi Okazaki... 147

Les fêtes de cour et les comédies-ballets de Molière

—quelques réflexions inspirées de deux films :

Le Roi danse et Vatel—Nobuko Akiyama... 165

Some Examples of Simulation for Students

Using Microsoft® Excel(2).....Noritaka Ishida... 183

Accounting Recognition and Double Entry Bookkeeping

.....Shigeyoshi Shimizu... 229

A Development of Life Cycle Costing

—An Emphasis on New Theoretical Model—Kenji Okano... 243

The Structure and Problems of Activity-Based Budgeting

.....Miyoshi Morimoto... 267

Comptabilisation des options de taux d'intérêt en France

.....Hiroyuki Murakami... 279

A relationship between definitions of funds and sections

of fund statementTatsuya Mizogami... 297

Why the Precious Child Should Be Sent out on a Journey (2) :

Soft Budget Constraint Syndrome.....Naoki Matsumoto... 313

The Eta-Hinin Population in the Meiji era(V)Shigeki Matsui... 333

A Study on Human-relationships of Contemporary

High-School Students in Japan—From a Viewpoint of

Friendship-Relations of Out of High-School—Izumi Tsuji... 353