

CHIBA SHODAI RONSO

(The Journal of Chiba University of Commerce)

Vol. 54 No. 1 September 2016

Articles

- "Quantitative and Qualitative Monetary Easing with a Negative Interest Rate" of the Bank of Japan and Its Effects
—Focusing on the Adverse Effects— *SAITO, Hisahiko* (1)
- The Meaning and Requirements of "Generally Accepted Accounting Principle" under the Corporate Income Tax
Drawn from the Supreme Court Decision *ISHIGURO, Hideaki* (29)
- Reconsideration of Accounting Postulates
—The Reason Why Accounting Action is Required— *YOSHIDA, Hiroshi* (49)
- Pflicht der Teilverwaltung der Mietkaution und ihre Wirkung
— Kann der Mieter im Fall der Unterschlagung der Mietkaution die Mietzahlung verweigern? — ... *OTA, Masashi* (79)
- Tax-Smoothing Function of Public Debt
—A Study through the Lucas-Stokey Model without Uncertainty— *KOBAYASHI, Wataru* (103)
TAKAHATA, Junichiro
- Income Inequality and Income Taxation in Japan *TANIGAWA, Kimie* (121)
- The Law Making Process of the Fundamental Law on Alcohol Management in Japan
—Understanding Alcohol Dependency and Plans to Manage Problems Surrounding Alcohol—
..... *TAMURA, Mitsuyo* (133)
- A Study on the General Anti-Avoidance Rule in Korea *CHO, Jinhee* (141)
- Leagality of the Tax Avoidance by Multinational Corporations *EBATO, Junji* (159)
- An Analysis of the Utilization and Introduction of Information Systems in Japanese SMEs
..... *NAKANO, Yuki* (171)
- Considering Marketing Strategy Theory with "Proverbs" Part 1
—The Theory and Practice of Marketing Thought— *NIHEI, Kyoko* (191)
- The Theory and Practices of Corporate Governance Code and Governance with Promoting Growth, Mainly
Focusing on Governance Reform of Financial Institutions *FUJIKAWA, Nobuo* (209)

Notes

- Optimal Taxation of Labour and Capital Income *OSAWA, Miwa* (229)
- Strategy and Management Philosophy Deliberation Process for Corporate Revitalization
—From the Perspective of Business Managers' Leadership Development and a Case Study of WOWOW Inc.—
..... *SATAKE, Tsunehiko* (245)

News

- Report in the Economic Study Group of Konodai Institute
Deposit Insurance and Market Discipline *OHTSUKA, Shigeaki* (265)

KONODAI INSTITUTE

Chiba University of Commerce

Konodai, Ichikawa, Chiba, Japan