## CHIBA SHODAI RONSO

(The Journal of Chiba University of Commerce)

Vol. 57 No. 1 July 2019

## Articles

Background to Pushing Ahead with Business Assessment Financing of Regional Financial Institutions (I)  —With Focus on Changes in the Environment Surrounding Financial Institutions and Business of Financial Institutions—  SAITO, Hisahiko (1)	
A Study on the Calculation Structure Centering on the Fund Income/Expenditure Statement in Social Welfare Accounting and the View of the Ministry of Health, Labour and Welfare Ministerial Notification No.79 YOSHIDA, Masahito (53)	)
A Theory of External Environmental Management Control Systems	)
A Study on Regulation and Supervision of Guidance and Counseling in Special Activities  —Comparing Japanese and American Trends of Guidance and Counseling—  **KAWASAKI, Tomoki* (87)	)
Will Gains and Losses from the Transfer of Cryptocurrency Be Classified as Capital Gains and Losses?  —Based on the Debate on Cryptocurrency Taxation in the Diet—  ——————————————————————————————————	)
Some Surveys on Investment Policy Trends in Vietnam  —Joining International Economic Integration and Enhancing Engagement with the OECD—	)
Notes	
BEPS Project and Transfer Pricing Documentation on Action 13EBATO, Junji (159)	)

## KONODAL INSTITUTE

**Chiba University of Commerce** 

Konodai, Ichikawa, Chiba, Japan