

CHIBA SHODAI RONSO

(The Journal of Chiba University of Commerce)

Vol. 58 No. 1 July 2020

Articles

- Self-Congruence Effect on Destination Branding
—The Moderating Role of Product and Consumer Characteristics— *ANDO, Kazuyo* (1)
TOGAWA, Taku
- Merger Regulation in EU Company Law Codification Directive *MATSUDA, Kazuhisa* (19)
- Ideas Behind the Taxation of Officer Remuneration in Corporate Tax Law *IZUMI, Junya* (37)
- Importance of a Work-Life Balance Perspective in SHRM *OKUDERA, Aoi* (61)
- Downturn in Shopping Districts and Attempts at Revitalization
—The Case of Inage Sengen-dori Shopping District— *MATSUBARA, Hideto* (79)
- Employment of the Organizational Life-cycle Theory in Accounting Research
—A Discussion Based on a Selective Literature Review— *MORI, Koki* (97)
- Scope and Securing Objectivity of the Principal Purpose Test for Treaty Abuse
—Based on a Comparison of the Economic Substance Doctrine in U.S. and Consideration of
Japan-U.S. Case Law (part 2)— *IDE, Yuko* (113)
- A Study of the Revision of Accounting Standards for Revenue Recognition
..... *NAKAHARA, Kazutaka* (133)

Notes

- Management of Paid Volunteer Organizations Providing Elderly Care Services
—Applicability of the Buurtzorg Model of the Netherlands— *SAITO, Noriko* (163)
- Impairment for Equity Instruments
—A Discussion from EFRAG— *NEGISHI, Ryohei* (179)

Materials

- Documentation of Rural Tourism in Ohasama Area, Hanamaki City, Iwate Prefecture
—Achievements and Issues in the First Year— *OGUCHI, Kota* (189)

KONODAI INSTITUTE

Chiba University of Commerce

Konodai, Ichikawa, Chiba, Japan