

# 商 経 学 叢

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Abstract .....

1999年7月



# 近畿大学商経学会



## Abstract

### 《Articles》

#### **Development of German Accounting Theory**

Ryoji Hayashi

Tracing the history of German accounting, the paper will investigate the correlation between static and dynamic accounting theories. Central to this is the existence of Schmalenbach, and Schmidt and Schär's theoretical expositions also played a large part.

Behind these socio-economic factors, which are poised to exercise an influence even on calculation systems in accountancy. The aim is also to study the relationship between the principles of creditor protection and investor protection.

#### **A Study on Recent Trend of Investment by General Trading Companies**

Shigetaka Asuka

The business climate surrounding general trading companies is unprecedentedly harsh, being beset by the Japanese recession which shows no sign of abating and the general slump of the world economy, mainly of Asia. For the Sogo Shosha to survive into the 21st century, it needs to take very drastic steps, quite different from actions they had taken in the past. One among these steps is a change in investment strategy. The paper analyzes the investment strategies, including new investments and reviewing of investments already made, of nine trading companies over the past ten years, examining their investment moves and recent strategies in microeconomic terms. The investment strategy of Sogo Shosha needs to switch from a strategy of investment proliferation to

that of focused strategic investment, having assessed the investment effect and adopted an auditing system with reinforced risk management component, and having set clear investment targets.

## **How to View the Paradigm Shift of Information Systems**

Eiji Gouchi

This paper adopts two perspectives from which to view the paradigm shift that has occurred recently in information systems. The author had already been engaged in the study of the two perspectives of "subjects of information systems" and "their processing modes," and the paper will be an extension of this, in an attempt to investigate the recent changes in information systems. An attempt has been made to compare information systems in 1990 and 1999 in terms of their application fields and their targets, in an effort to discover a new paradigm. To put the conclusion first, the information systems as viewed from the subject has entered an age with a "multi-directional group" as target, and viewed from the target, has become an information system that is aimed at "open management."

## **On Cahn's Warehousing Problem with Seasonal Capacities**

Yoshio Hayashi

A solution method for solving the Cahn's warehousing problem with seasonal capacities, which was posed in Charnes and Cooper (1955), is discussed. Dynamic programming approach is used to obtain recursive computational formulae. Dual approach is used to obtain a necessary and sufficient condition for the feasibility. An algorithm for finding the value function determined by the recursive formulae is constructed by

using an algorithm for determining the maximal function between a given piecewise linear function and a given linear function.

## **Measurement of Comprehensive Income and International Trends in Statement of Financial Performance**

Naohiro Urasaki

This paper aims to build a framework for recognition and measurement of a comprehensive income. Recognition and measurement of financial instruments which result in comprehensive income should be started in 2000 in accordance with new Accounting Rules by BADC, but the Rules have no criteria concerning presentation of financial results. A special report by G4+1 includes a comparative analysis of statements of financial performance required in U.K., U.S., New Zealand, and IASC standards. This paper reviews this report and presents a probable future direction for statements of financial performance in Japan.

## **Characteristics of Clustering Shoes Manufacturers of Kobe**

Itaru Ashizuka

The shoes manufacturers that form a large cluster in one particular area covering parts of the Nagata and Suma wards of Kobe City are small and medium-sized subsistence companies. The Great Hanshin-Awaji Earthquake of 1995 inflicted massive damage on these companies. This paper, however, focuses on the industrial structure of this region that had been formed before then. In the process of the formation of this cluster, having undergone several shifts of industrial change, this region developed its own distinctive competitive structure and division-of-labor structure. What is more, the existence of marginal companies, to which

this paper gives its own independent definition as weak companies, has created the characteristic traits of the industrial cluster and has played the role of maintaining this cluster structure. The metabolic cycle of companies that do not get larger beyond a certain limit had brought prosperity to the local industrial community and had maintained the industrial cluster.

## 《Research Notes》

### **Changes in Financial Sector and Assets and Liabilities Balance of Companies**

Naohiro Urasaki

This paper aims to analyze effects of liberalization of international financing activities on balance sheets of Japanese public companies. Survey results indicate that the average rate of financial assets to total assets of 1,053 companies listed on the Tokyo Stock Exchange and Osaka Stock Exchange is beyond 50%. While the rate of one third of the industries is over 60%, some excellent industrial companies have more financial assets than those companies. These descriptive data suggest that measurement of financial assets at their fair value is inevitable and useful for economic decisions by investors and creditors. Criterion of Substance Over Form supports the measurement of financial assets at fair value.

## 商 經 学 会 規 約

- 第 1 条 本学会は近畿大学商経学会と称する。
- 第 2 条 本学会の事務所は本学商経学部資料室内におく。
- 第 3 条 本学会は商学，経営学，経済学に関する調査研究及びその成果の発表を目的とする。
- 第 4 条 本学会は本学商経学部及び大学院商学研究科及び経済学研究科の専任の教授，助教授，講師，助手，副手を以って組織する。
- 第 5 条 本学会は次の事業を行う。
1. 機関雑誌「商経学叢」（年3回刊行），その他の調査研究報告等の刊行。
  2. 研究会，講演会，見学会等の開催。
  3. 調査，研究資料の蒐集及整備。
  4. 商経学部及び大学院商学研究科及び経済学研究科の学生の研究助成。
  5. その他本学会の目的達成に必要とする事項。
- 第 6 条 本学会の刊行物は無償又は有償にて配布する。
- 第 7 条 本学会には次の委員をおく。
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  3. 編 集 委 員 若干名
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- 第 8 条 1. 委員長は商経学部長とし，本会を代表し会員中より委員を委嘱する。
2. 委員の任期は2ヶ年とする。
- 第 9 条 本学会の年度は4月1日より翌年3月31日迄とし，本学会の運営に必要な経費は商経学部運営費の内より支弁する。
- 備 考 従来の商経学会は納入金費目の改正により解消し，同一名称の商経学会が商経学部教員の研究会として昭和41年度より発足した。

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