"THE SHOGAKU KENKYU" Vol.50 No.1

Contents

Foreword
Preface - Some Marvelous Memories of Professor Dr. Yukio FUJITA
Articles
Monetary Policy and Exchange-rate Fluctuation in an Open Economy
The account management of Point and the taxation system of Gift Certificate: In comparison with IFRIC13 <i>Customer royalties program</i>
Tsuneo MOCHIZUKI and Kohichi HORI ··· 39
<special accounting="" how="" issue:="" study="" to=""></special>
What is Accounting?
The Social Role of Double-Entry Bookkeeping ······ Yasuko HAYASHI ··· 67
Necessity of Bookkeeping Teaching -an examination based on transition of course of study and current state of bookkeeping teaching in Aichi Prefecture-
An Introduction to Cost Accounting
Financial Accounting -as a Social System Norimasa ITO153
An Introduction to Management Accounting Tsuneo MOCHIZUKI169
International Accounting-the Change from the International Harmonization into the Convergence of Accounting Standards- ··· Norimasa ITO ···187
The lecture course "Corporate Analysis" and I What is the dynamism of investment research by professional security analysts? Tetsuo KITAGAWA ···201
An Introduction to Tax Accounting Hatsuyoshi ICHINO213

Book Review

Hisayoshi YAMAMOTO, "Rural Marketing Strategy"Isao KATO …2	233
Personal History and Publication of Professor Dr. Yukio FUJITA 2	243
List of Works (April 2007 - March 2009) 2	 253