

# PAPERS OF THE RESEARCH SOCIETY OF COMMERCE AND ECONOMICS

---

Vol. XXXX No. 2 Consecutive No. 81

---

Essays

Commemorating the Retirement of  
PROFESSOR ETSUZO KISHI  
Presented by his Colleagues

An Appreciation ..... Akito Kawamoto

## Articles

Product Innovation in the case of Hewlett-Packard  
Company ..... Shunji Mori··· ( 1 )

On Some Basic Features of Earlier Costing:  
Schneider and Co. Around the 1840s (1)..... Daijiro Fujimura··· ( 9 )

Self-Directed Work Teams — The Ultimate  
Empowerment ..... Robert B. Austenfeld, Jr.··· ( 59 )

The Effect of Information on International  
Business ..... Kunihiko Yoneda··· (113)

A Study of Recognition of Derivatives in  
Accounting ..... Tatsuhisa Shouji··· (127)

## Note

Relationship between Efficiency and Equity in the Public and  
Private Sectors: Its Structure and Measurement (XIth  
World Productivity Congress, Edinburgh, UK, on 4<sup>th</sup>  
of October 1999) ..... Hideyuki Kamiryō··· (147)

**A Brief Survey of the Career and Works of Professor ETSUZO KISHI**

March 2000

**Hiroshima Shudo University**