

# **PAPERS OF THE RESEARCH SOCIETY OF COMMERCE AND ECONOMICS**

---

**Vol. XXXV No. 1    Consecutive No. 90**

---

## **Articles**

- The Modern Japanese Company and the Succession of Skill ..... Katsuyuki Inada·· ( 1 )
- Deployment of the Soy Sauce Distillation Business in the Edo Suburbs Farm Village  
in the Second Half of Modern Times ..... Kou Ochiai·· ( 27 )
- Die Anpassung der deutschen Rechnungslegung an die International  
Accounting Standards —unter Berücksichtigung des Regierungsentwurfs  
eines Bilanzrechtsreformgesetzes vom 21. 4. 2004— ..... Kiyoshi Nakata·· ( 75 )
- The Malcolm Baldrige National Quality Award ..... Robert B. Austenfeld, Jr·· (103)

## **Note**

- Core Manifesto for Plan-Do-See Towards the Rebirth of Local Governments  
Consistent with Residents' Welfare: Cases of Sixteen Local Governments  
..... Hideyuki Kamiryo·· (185)

## **Translation**

- de Murias, R : The Economic Regulation of International Air Transport  
(1989, chapters 1 & 2), Publisher : McFarland ..... Naotoshi Kidani·· (233)

September 2004

**Hiroshima Shudo University**