

Business and Accounting Research Vol.3

Contents

[Refereed Paper]

Study on Relationship of Business Organization Sustainable Development with Knowledge-Creation Management Models	1
	Shigekazu ASAI
The Evolution from Audit to Financial Statements Audit as Reflected in the Auditor's Role : The Change in the Scope.....	9
	Ryoko Graciela SHINOTO Kazuhiro BAI
A Study about the Nonprofit Nature and Public Interest of Medical Corporations	17
	Kentaro Ouchi Shin'ichiro Sakamoto
Human Resource Management in Japan's Apparel Industry : Occupational Category and Human Resources Requirements	25
	Yiping LIEN
Discounted Cash Flow for Assets Evaluation from a Different Point of View : The Relation between Discounted Cash Flow and the Concept of Opportunity Cost	33
	Shohei NOGUCHI
The Significance of Value Analysis in the Value Chain Structure : A Case of Purchasing Analysis in the Ford Motor.	41
	Satoshi SUGAMORI
The Research on Transition of the Permanent Establishment from Traditional Concept to the New Concept : Over the Avoidance of International Double Taxation	49
	Shogo Nishimura
Crisis Communication of Social Network Era : Which Divides Success and Failure	57
	Aya ABE