

Journal of Management Science

Vol.1, Dec.2010

Contents

Refereed Papers

[Field of Accounting]

- Investigation of Accounting Practices in an early 19th century British Railway Company Using Text Mining
: The Preparation of Appendices on Expenses and the Problem of Operating Expenses in L&BR.....3
Naoki MURATA and Chie SAWANOBORI
- Early Development of the Financial Statements Audit in the United States:Case Study of the Introduction Process13
Ryoko Graciela SHINOTO
- The Impact of J-Cost Theory and Material Flow Cost Accounting on Manufacturing Businesses.....23
Masakazu KOZAKAI
- Possibility of Collaboration between Financial Reporting Process and
Management System Due to CSR Activity Quantification.....31
Kazuhiro BAI, Kenichiro YOSHIDA and Minoru IDEYAMA

[Field of Management]

- Concept of Universal CSR Activities Leaning on Main Business and Effects through Such Activities39
Tetsuro YOSHIDA
- Approach to the Japanese Game Industry from the Standpoint of Transaction Cost Theory
: Problems with the Evolution of Hardware and Software49
Masao TOYAMA
- Management System for Japanese Holding Companies
: A study of incorporating holding companies for organizational restructuring57
Nobuhiko SANO and Hisayuki TANIO
- A Company Form of The Nuclear Power Generation Business
: Mainly on the Finance Problems of The High Risk Nuclear Power Generation Business.....65
Keisuke OKA
- Studies of Local Public Hospital Management related to Prefecture's Finance75
Kentaro OUCHI, Shin'ichiro SAKAMOTO and Koichiro FUJIMOTO
- Decision making model for the sustainable management: Modeling of decision making for " Tridirectional benefit "83
Motoi SUZUKI

[Field of Information]

- What are required for Local Portal Site Operating Organizations to be Reliable and Successful93
Masahiro ARIMA, Yasuhiro HARADA and Yuki KATO
- Developmental Stages toward Sharing Information Systems for Municipalities 101
Hiroshi TSUDA
- Considerations of Next-generation Information Systems: Focused on Japanese Digital Natives' Daily Communications 111
Rei BEKKU