



# **News Bulletin of the Union of National Economic Associations in Japan**

## **No.57 2021**

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## **Introductory Comments**

### **The Union Like Water**

Ken'ichi ENATSU  
President

Water gives the highest virtue to humans.  
The water says,  
“When you move up, I will move down,  
Never marring your strengths.  
When you move back, I will pour myself forth,  
Never revealing to others your weaknesses.  
When you act, I will stand by you,  
Never leaving you alone.  
When you stop, I will also stand still,  
Never disturbing your serenity.  
When you flare up, I will light my own flame,  
Never throwing water on your passion.  
When you cool down, I will calm down,  
Never ignoring your coldness.”

What a marvelous existence (water is),  
Embracing all,  
Offering due support as necessary.

Recently, I came across this poetic message by coincidence while browsing the internet, staying home to avoid the COVID-19 pandemic. It was written by a young Southeast Asian global entrepreneur.

I surmised that this business owner

of a multinational corporation, growing steadily since it was founded 13 years ago, not only in the markets of Southeast Asia but also in China, Korea, and Japan, was trying to paraphrase the teaching of Lao Tzu about “the greatest good like water”. His business remains

strong even under the pandemic influence.

Deeply moved by his quote, it occurred to me that this message contained a hint for the inevitable role to be achieved by the study of economics or, more specifically, the Union of National Economic Associations in Japan (hereinafter referred to as “the Union”) in these turbulent times.

Water, being the source of life that comprises 60% of the human body, represents the spirit of putting first priority in saving lives.

One of the issues to be challenged by the study of economics is “to solve and eliminate global poverty and economic disparity”. We can also look at this problem by relating it to “water” and “safe drinking water”, and we cannot ignore the fact that (according to UNICEF) “2.1 billion people have no access to safe drinking water in their homes and 4.5 billion people cannot use hygienic toilets in the world”. This issue is obviously connected to achieving the

SDGs to save the earth’s environment and to make repeated efforts to eliminate poverty and economic disparity.

The Union has been active for 70 years now, but we remain a small private academic organization with 62 member societies and more than 35,000 members from various professional fields of economics.

Inspired by the quoted message, I decided to call this little text “The Union Like Water” to express my resolution that the Union should assume the role of a platform supporting the advancement of our member societies who are actively promoting the practical application and research of the study of economics, with a purpose “to govern the world well and to save the people from suffering” (*Kei-se-zai-min*, where *kei-zai* means economics, and *se* means the world, and *min* means the people), upholding our mottos of freedom, equality, fairness, and neutrality.

## **On the Publication of the 40<sup>th</sup> Issue, Information Bulletin of The Union of National Economic Associations in Japan**

Yoshiharu KUWANA (Professor Emeritus, J. F. Oberlin University)  
Chairman, Editorial Committee

We published the 40<sup>th</sup> issue of the Information Bulletin of The Union of National Economic Associations in Japan in December 2020. The bulletin included articles from 10 academic societies, namely, Japan Society of Monetary Economics, The Japanese Society of Insurance Science, Japan Society of Political Economy, The Japan Section of the Regional Science Association International, The Japan Society for Social Science of Accounting, Japan Academy of International Business Studies, Japan Society for Business Ethics, The Japanese Association of Administrative Science, Japanese Association for Chinese Economic and Management Studies, Accounting History Association (Japan). In this issue, we can review the current research trends of these academic societies by catching glimpses of their activities in recent years and the issues to be considered for their future activities.

From the respective societies mentioned above, Kazuhiko Yago,

Hiroyuki Nagano, Hideto Akashi, Keisuke Sasaki, Kazuki Uchino, Yoshiharu Kuwana, Sairan Hayama, Shin'ichiro Watanabe, Midori Kizaki, and Takashi Oguri were elected as the Editorial Committee members for the publication of this issue. The Authoring Committee members, Ryuzo Miyao, Hiroyuki Nagano, Kei Ehara, Hiroyuki Shibusawa, Hiroshi Yoshimi, Kazuko Yokoyama, Sairan Hayama, Atsushi Inuzuka, Hisatoshi Houken, and Yasuhiro Shimizu, were elected from the same societies.

We held two Editorial Committee meetings.

The first Editorial Committee meeting was held on February 3, 2020. At the start of the meeting, we elected the Chairman of the Editorial Committee; then, we reported and discussed the agenda of the editing process and the distribution / transmission. Joining the committee from Japan Academy of International Business Studies, J. F. Oberlin University, I was elected to be the

Chairman of the Editorial Committee. As for the editing process agenda and method of distribution / transmission, we agreed to generally maintain the same procedure as we have followed every year.

Also at the meeting, we reported that the Bulletin became web-based only since the 35<sup>th</sup> Issue and that it is digitally available to the public on the Union homepage and J-STAGE. Further, we reported that every issue of the Bulletin since the First Issue published in 1980 has been duly recorded for reference and made available to the public in PDF format on our homepage. Another issue reported in the same meeting was that the cover design has been renewed starting with this issue.

The second Editorial Committee Meeting was held on October 12, 2020. Though the second meeting was annually held at the conference hall at Waseda University, we altered the venue to hold the meeting via post mail to take precaution for the COVID-19 pandemic. At this meeting, we first reviewed the procedure for the final proofreading of the manuscripts. Next, we reported and confirmed the editing schedule leading to the publication of the bulletin and the method of distribution (transmission). Further, we

considered the academic societies for authoring the articles in the subsequent issue (41<sup>st</sup> Issue) and determined that we will ask the following 10 societies: The Political Economy and Economic History Society, Japan Accounting Association, Population Association of Japan, Japan Society of Human Resource Management, The Society of Economic Sociology, Japanese Association for International Accounting Studies, The Japan Port Economics Association, Nippon Academy of Management, Japan Academy of Management, The Accounting and Economic Association of Japan. We also officially decided the cover design.

We intended to include in this issue the contents of the Academic Forum held annually by our Union, but the plan had to be cancelled, much to our regret, because the Academic Forum could not be held in 2020 due to the spreading of COVID-19. Obviously, the 40<sup>th</sup> Issue of the Bulletin was largely influenced by COVID-19 and we had to accommodate to changing the venue of the 2<sup>nd</sup> Editorial Meeting to post mail delivery, yet in spite of the irregular circumstances, we managed to achieve its publication. As we mentioned earlier, we also updated the publication by

renewing the cover design. The Bulletin's contents may need to be considered in order to create an even more attractive Bulletin in the years to come. Our Bulletin is visible to numerous researchers worldwide, being published on the web, so we welcome further discussions at the Editorial Committee Meeting to make forthcoming issues of the Bulletin more attractive from the global perspective.

Finally, we extend our deep

appreciation to the members of the Editorial Committee and Authoring Committee, as well as Mr. Paul Snowden (Professor Emeritus, Waseda University), who helped us with the English proofreading, and our President Ken'ichi Enatsu, who supported our editorial work, and Ms. Yoshiko Ishii, the Chief Administrator of the Secretariat, for making possible the publication of this bulletin.

### International Conference Participation Report

Convention name: World of Shipping Portugal, An International Research Conference on Maritime Affairs

Venue: Hotel Riviera, Carcavelos, Portugal (Changed to online convention)

Participation period: January 28 to 29, 2021

Hiroshi YAMAMOTO (University of Nagasaki)  
Japan Society of Logistics and Shipping Economics

My presentation at the conference was done on Power Point, based on the full paper of the proceedings submitted and accepted in advance, titled "The Cruise Hub Ports in Japan and a Feasibility Study on Outbound Cruises". In this research, about the possibility of shifting from inbound cruises with Chinese tourists to outbound cruises with Japanese passengers, I specifically



focused on the sufficient resources of

two ports in Nagasaki Prefecture, namely Nagasaki and Sasebo, to make the target transition.

Though the ports of Yokohama, Kobe, and Hakata will start implementing the outbound cruises, I compared the two ports in Nagasaki Prefecture with Hakata on the same island of Kyushu. The method of investigation was conducting preliminary research and interviews concerning the necessary resources and qualities for the ports to handle outbound cruises, according to the structural model consisting of parameters such as background sightseeing spots, transportation access to international airports and Shinkansen bullet trains, as well as port facilities and CIQ (customs, immigration, and quarantine) to accommodate large ships

for passenger cruises. I did comparative research on the ports of Hakata, Nagasaki, and Sasebo according to these parameters. As a result, the ports in Nagasaki Prefecture had better facilities than Hakata to some extent, but they had less advantage in international airport and Shinkansen access. I must admit that in this case, the data acquired were not quite chronological due to the short history of Japanese outbound cruises and each of the parameters were limited because they depended on hearing investigation.

My final proposing statement on this topic was the marketing potential for fly-and-cruise trips utilizing Nagasaki Airport, a maritime airport with 24-hour operating availability, in future marine cruise businesses.

### **Report on Financial Support for Academic Society Meeting I**

## **Report on the Spring Academic Conference Symposium by The Political Economy and Economic History Society**

**Akinobu NUMAJIRI (Rikkyo University)**

**The Political Economy and Economic History Society**

Our society held a symposium for the Comprehensive Research Meeting of the Spring Academic Conference (online, June 13, 2020) on the theme,

“The historically recurrent period of ‘the foreigner’s problem’ in Japan – exploring the potentials of ‘common areas’ from the ‘cohabitation’

perspective”. Foreign workers in modern Japan have enhanced their role as low-wage laborers following the revision of the Immigration Control Act, and 2.73 million foreign persons were working in Japan by the end of 2018, exceeding 2% of the domestic population. Given this situation, it is difficult to continue discussing the “public” space and time of the Japanese society based on the imaginary homogeneous “Japan”. In our symposium, we examined the issue of the possibilities of building relationships among peoples with diverse identities from the “cohabitation” theory according to Judith Butler.

The symposium consisted of four parts on the grounds of the problematic issues presented by Shinji Asada. We invited professional researchers of historical analysis to report respectively about the post-World War II to rapid economic growth, the 1970s to 1980s, and the 1990s (Seiji Ueda on “Questioning the social absurdity from post-war Japan to the present in the ethnography of ‘mixed-race children’”; Ken’ichi Yasuoka on “Transformation of local communities in the age of ‘internationalization’”; Shunsuke Saito on “The Brazilian community and local Japanese society”). One of the members

of our society presented the status quo of foreign laborers in Japan (Takako Inoue on “Community formation of newcomer Indians living in the Tokyo metropolitan area”). In response to the above 4 research reports, we received relative comments, that helped extract further issues for discussion, by Naoki Odanaka from the comparative economic history perspective and by Eisuke Chung, a nonmember professional researcher, from the perspective of the history of Koreans living in Japan. By attempting to deepen our understanding of the “the foreigners’ problem” in the context of postwar Japan by inviting non-academic scholars to join our discussion, various substantial discussions were exchanged about the possibility of building new relationships such as the importance of confirming the status quo in relation to the changing society and economic conditions in Japan since the 1990s.

Another remarkable point about our symposium was its delivery; it was held online by Zoom under the influence of the spreading COVID-19 pandemic. We transmitted the presentations that were video recorded in advance, and the Q and A session collected questions from the participants by utilizing the chat and



Google form functions with the answers delivered directly online by the presenting and commenting researchers. Adopting this style, we could confirm the attendance properly by having the participants apply to us in advance. As a result, the discussions took place smoothly without the “Zoom attacks” we anticipated. I feel that our attempt to hold the symposium online was also

effective in terms of providing food for thought about changing the style of forthcoming academic symposia.

Lastly but not the least in our appreciation, we sincerely thank the Union of National Economic Associations in Japan for offering us the financial support for this convention.

### Report on Financial Support for Academic Society Meeting II

## Presentation Report for the 79<sup>th</sup> Conference

Yoshihiro TOKUGA (Kyoto University)  
Chairman, Japan Accounting Association

The 79<sup>th</sup> Conference of the Japan Accounting Association was scheduled to be held from Thursday, September 3 to Sunday, September 6, 2020, at the respective campuses of Hokkaido University and Hokusei Gakuen University in Sapporo. However, it was held online instead under the influence of the COVID-19 pandemic.

The ASBJ Session was held between 15:30 and 17:10 on September 6 under the renewed topic, namely, “The Influences of the Spread of COVID-19 on Accounting Standards”. For the occasion, we invited Chairman

Atsushi Ogasaka and Deputy Chairman Yasunobu Kawanishi of the Accounting Standards Board of Japan (ASBJ) to give us their Special Lecture in addition to the various research presentations.

The lecture mainly consisted of the influences of the new coronavirus on the accounting standards in Japan and overseas as well as the decisions and problematic issues for ASBJ in emergency situations.

First, the influences on domestic accounting standards were discussed. As the COVID-19 became evident as it spread throughout Japan in March 2020,

roughly 2,300 corporate organizations faced the annual financial settlement of accounts. Especially in the case of ASBJ, it disclosed on April 9 the financial estimate titled “Meeting Minutes: Understanding the COVID-19 Influences in terms of Accounting Estimation”; at the same time, the committee declared the necessity to make the best possible estimate of accounts based on a tentative standard model during a time when the future cash flow prediction was extremely difficult.

On the other hand, the meeting minutes pointed out the legal regulatory problems where the estimation did not go through the “due process” as corporate actions were restricted, as well as mentioning intrinsic issues such as making the disclosure after the account settlement date affecting the corporate account settlement and auditing procedures.

Second, the lecture explained the appropriateness of the existing accounting standards and the influence on developing accounting standards with specific relation to the International Financial Reporting Standards (IFRS) and the American Generally Accepted Accounting Principles (US-GAAP). As an

individual issue for discussion, it was explained that for example, the International Accounting Standards Board (IASB) and the U.S. Financial Accounting Standards Board (FASB) do not require uniform accounting as a claim that detracted credit risk, even if conditions such as reduction or deferment of loan interest rates occur. We learned that IASB was based on the Instructional Documents of the 9<sup>th</sup> IFRS and COVID-19, the Q & A of FASB staff and the decision made by the U. S. Congress (The Coronavirus Aid, Relief, and Economic Security Act). Other issues discussed in the lecture were lease and hedge accounting, and it was reported that both the IASB and FASB were delaying the deadlines of applying multiple accounting standards and comments thereof.

Considering the status of accounting standards development in times of emergency, we are currently faced with a problem of revising the original accounting standards, which will put accountability at stake and pose increased political influences. The presentation also pointed out, considering the lessons we learned from the global financial crisis in 2008, the necessity for more discussions about the documents written and agreed upon by

the organizations establishing accounting standards affecting our accounting practices.

The special lecture was a rare opportunity for our society members to share the importance of disclosing the

rules in times of emergency and related problematic issues. Finally, I should like to express my sincere appreciation for the Union of National Economic Associations in Japan that provided financial assistance for this opportunity.

### **Report on Financial Support for Academic Society Meeting III**

## **Report on the 2020 Research Convention of the Transcultural Management Society**

Fumiyuki MIYAMOTO (J. F. Oberlin University)  
Executive Secretary, Transcultural Management Society

We held our annual research convention on Saturday, November 28, 2020, online via Zoom with consideration to the coronavirus pandemic. About 100 participants attended the conference held from 10:00 to 18:30.

Our MC for this year was Masashi Arai (Executive Secretary of our academic society and Associate Professor, Faculty of International Relations, Asia University).

The convention started with the opening speech by our society's Chairperson Emiko Magoshi, Professor and Vice President, J. F. Oberlin University, followed by 4 research presentations in the morning and

afternoon, respectively, on a total of 8 topics. Then, we held a conferment ceremony of awards from our society, and the convention closed with the lecture by the guest lecturer.

I will provide a synopsis of the respective research presentations and guest lecture.

The first presentation by Ms. Aki Ogane (Master's Program, Cultural Resources Research major, University of Tokyo Graduate School of Humanities and Social Sciences) was titled, "Management of Cultural and Artistic Organizations for Classical Music -- Considering the Possibility and Problems of Personal Support in Funding". The commentator was Mr.

Jusuke Ikegami (Professor, Faculty of Commerce, Waseda University).

The speaker is attempting to examine through case study and financial analysis the necessary elements necessary for the *raison d'être*, status quo, issues, and effective management of individual contributions that are an important part of the income for cultural and artistic organizations facing administrative difficulty just by depending on income from ticket sales. Observing the positive effects of dividing the time, in view of the case studies under the COVID-19 crisis, she proposed a hypothesis of creating a triangle of sympathy as opposed to the new category of individual contribution.

The second presentation by Ms. Yukiko Maruyama (President, Global Women's Association) was titled, "Global Human Resource Development Utilizing the Network of Japanese Residents Overseas". The commentator was Ms. Toshiko Suda (Professor, International Management Science major, Aoyama Business School, Aoyama Gakuin University).

The Global Women's Association is a network of Japanese women living and working abroad, and it was established for the purpose of supporting women through the network

to help them find jobs overseas. The presentation consisted of the history of this association over a decade, its current issues and future perspective.

The third presentation by Mr. Nao Tanemura (Former executive officer and internal audit director, AXA Life Insurance Co., Ltd.) was titled, "Commonalities in the management practices of global European insurance companies and comparisons with US-Japan insurance companies -- Based on work experience". The commentator was Atsushi Yashiro (Professor, Faculty of Commerce, Keio University and director of our society).

It is common among the insurance companies in Europe for the management to make policies in top-down style leaving the "down" to consider the policy implementation. The concept of change as a valuable quotient for survival persists. The research report introduced the methods of global management based on practical work experience, such as largescale labor investment based on cultural diversity.

The fourth presentation by Mr. Hidemitsu Sasaya (Visiting Professor, The Graduate School of Information and Communication) was titled, "A Study on Intercultural Management by

Utilizing SDGs”. The Commentator was Toyokazu Ono (Former Professor, Tokai University and director of our society).

The presentation reported on research about the Japanese management philosophy such as CSV (Creating shared value) and *Sampo-yoshi* that defines successful business as “good on 3 sides” meaning it is equally beneficial to the vendor, customer, and society), with corporate case studies. Combining this philosophy with SDGs, it was proposed that an important factor can be added to intercultural management.

The fifth presentation by Mr. Cheng An-chun (Coordinator, Center for Multicultural Public Sphere, Utsunomiya University) was titled, “Issues of Accepting Foreign Care Workers in Taiwan -- Focusing on Disappearance Due to Changes in the Labor Market”. The commentator was Satomi Kato (Professor, School of Business Administration, Aichi Institute of Technology).

Addressing the problem of many missing persons who are illegal resident workers from overseas working in nursing care jobs, the research report defined the reality of these people based on personal interviews for investigation.

At the same time, the presentation raised the issues related to the laborers, employers, and intermediaries.

The sixth presentation by Yukiko Nakagawa (Professor (by special appointment), Graduate School of Business Design, Rikkyo University) was titled, “Management of people and organizations that support the global expansion strategy of 176 countries – HUAWEI”. The commentator was Mr. Norimichi Igawa (Advisor, KUAM Inc. and director of our society).

The research report consisted of a report on HUAWEI’s best practice achieved in the area of global strategies and global personnel system based on local interviews about the company’s history and the actual condition of its global HR establishment.

The seventh presentation by Mr. Naotaka Hirami (Specially Appointed Professor, Office of Academic and Social Collaboration, Hiroshima University) was titled, “Management Characteristics That Enable the Survival of the Brush Industry in Japan -- An Analogy with the Mexican Rebozo Industry”. The commentator was Mr. Chitose Furukawa (Associate Professor, Faculty of Business Administration, Aichi University and vice secretary and director (concurrent)

of our society).

The report presented and analyzed rich qualitative data and suggestive data from a multifaceted perspective for the traditional Japanese industry of brush making.

The eighth presentation by Nobutaka Hirabayashi (Professor, Faculty of International Business Administration) was titled, “A Study on Extraction of Personality Characteristics Considering the Learner's Ego Condition and Development of an English Learning Service adapted to Personality

Characteristics”. The commentator was Ms. Motoko Nagao (Professor, Faculty of Commerce, Takushoku University and director of our society).

The report verified the alteration in the Big 5 or Ecogram assessment patterns for individual personality characteristics between normal and English learning conditions. It also proposed the effectiveness of combining word list ACLs that affect motivation by individual characteristics to match the characteristics of the target users of the English learning service.

We conferred the awards from our society to the following two works:

#### Publication

Hiroo Takahashi (Professor Emeritus, Hakuoh University)

“Everything Originated from Milk-case of Nestle” (Japanese title: 「すべてはミルクから始まった—世界最大の食品・飲料会社『ネスレ』の経営」) Dobunkan, 2019.

#### Research Presentation

Han Samtaek (Chief Director, Karakuri Research Institute)

“A new perspective on understanding the organizational culture of Japan and South Korea – Focusing on daily conversation-” (Conference presentation, November 24, 2019)

The guest lecture was made by Mr. Yasuo Nakatani (President & CEO, Director of the Board, Hitachi Transport System, Ltd.) under the title, “Logistics Goes into New Territory – Examining

Hitachi Logistics' Goal of the LOGISTEED Strategy –“. In addition to introducing the detailed transition of Hitachi Logistics in accordance with the concept of Logistics 4.0, he explained

the recognition of recent issues and the LOGISTEED strategy currently being implemented as a business challenge. Considering that the three key strategies are building smart warehouses, digital transport platforms, and digital business foundation, it is essential to make a collaborative relationship between multiple corporations beyond

occupational categories.

I would like to express my appreciation for the Union of National Economic Associations in Japan for the financial support for academic society meeting that helped us hold a truly worthwhile convention and greatly supported the operation and administration of our research conference.

#### Report on Financial Support for Academic Society Meeting IV

### Convention Report: 27<sup>th</sup> Annual Conference of Japan Academy of International Business Studies

Hideyuki TAKENOUCI (Sophia University)  
Deputy Director, 27<sup>th</sup> JAIBS Annual Conference Committee

The 27<sup>th</sup> annual conference of Japan Academy of International Business Studies was held over a two-day period, between November 14 and 15 in 2020. Our convention was held online at Aichi University, and the common topic this year was “The Future of Automobiles and China – Where CASE Is Going –”. We exchanged in-depth discussions about the future of the automobile industry in the post COVID-19 world, as we considered the various issues predicted to be faced by Japanese companies in the near future, by focusing on the

activities going on in China where remarkable challenges have been made in the 4 new currents: C (Connected), A (Automatic steering), S (Share & services), and E (Electric cars).

In the shared-topic discussion on the first day of the conference, four researchers presented on their research. We started the presentations with Professor Li Chunli (Director, International Center for Chinese Studies, Aichi University) reporting on the reflections and solutions about our common topic, followed by Professor Takahiro Fujimoto (Director, The

University of Tokyo Manufacturing Management Research Center) who gave his special lecture that reported on the role of the Asian supply chain and business bases in Japan in the COVID-19 era. Further, two keynote lectures were given by Yu Fuquan (Professor, Tsinghua University; Chairman, FISITA World) and Yasuhiro Daisho (Professor Emeritus, Waseda University; Chief of the Committee on Motor Vehicle Exhaust Emission, Central Commission for Environmental Examination, Japanese Ministry of the Environment). The first keynote lecture reported on the prediction of trends in the developing Chinese automobile industry and CASE for automobile industries, and the second keynote lecture discussed the perspectives toward electric automobile development in the era of CASE. Thereafter, a panel discussion was held with Professor Li as the moderator, with Professors Fujimoto, Yu, and Daisho as the panelists. The panel provided us with lots of knowledge and ideas in both research and practice in the course of the discussion. Also, we held an international exchange forum, where our guests, Professor Hyun-Do Kim (KAIST Business School) of KAIB and Professor Eunjung Yeo (Chung-ang University, Korea), were invited to

share with us the structure of Korean corporate property and other issues.

On the second day of the conference, 33 presentations were made on free topics by the general participants and graduate students. Research reports were delivered at the 3 sessions in separate locations, with related topics about the market in newly developing countries, HRM, and coronavirus related issues. Concurrently, we held an “Editor’s Forum” where Professor Katsuhiko Inamura (Aoyama Gakuin University) discussed the points of “what we can do to have our papers published in academic journals”. In each of the sessions, heated discussions were exchanged between the presenting researchers, panelists, and the floor participants.

This was the first time we held our national conference online, but it was a great success with a turnout of over 550 participants during the two-day period. The video of the convention’s shared-topic presentations and panel discussion will be disclosed to the public, and in the special issue of our academic journal "International Business Research", a paper by each presenter will be published based on the discussions that took place on the day of the conference. Lastly but not the least



in our concern, please let me express our deep appreciation to the Union of National Economic Associations in Japan for the financial support that

made possible to hold our conference successfully and to implement the aforesaid project in order to share the results of the convention.

## Member Association Trustees

2021.3.31

Accounting History Association, Japan	Isamu IWASAKI	Takashi OGURI
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Correspondence to be addressed:

Secretariat of the Union of National Economic Associations in Japan,  
c/o International Business Institute Co., Ltd.

Tsukasa Building 3rd. F. , 518

Waseda Tsurumaki-cho,

Shinjuku-ku,

Tokyo 162-0041, Japan

e-mail: [rengo@ibi-japan.co.jp](mailto:rengo@ibi-japan.co.jp)

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