

The Journal of Asahikawa University

No. 56

December, 2003

Contents

Articles

Quality and Quantity of Sale-leaseback Accounting	Katsuhiro Yoshida	1
Monopoly as the Essential Determination of Corporation	Ikuo Miyashita	17
The Qualified Lease Transactions in the Corporate Tax Law	Go Kanayama	47
Tax Obligation	Go Kanayama	63
A history of modern Japanese currencies and financial condition	Masayuki Asada	79
Russian, I.Pulikina,E.Zakhaba-Nekrasova	Hiroyuki Sugawa	153
Summary of Articles		183

Published by
ASAHIKAWA UNIVERSITY
ASAHIKAWA, HOKKAIDO, JAPAN

I S S N 0286—3863