

The Journal of Asahikawa University

No. 57 · 58

December, 2004

Contents

[Articles]

Prior-free Bayesian Inference based on Information-theoretic Approach	Xing-Qi Jiang	1
The Japanese Agriculture Standard System of a Publishing Beef's Producing Information and HACCP System	Satoru Sasaki	17
Effect of Leases by Impairment Accounting Standards (1)	Katsuhiro Yoshida	41
The Role of the Tax Accountant on the System to Audit by the Outsider in the Common Local Public Body	Go Kanayama	55

[Book Review]

Keizo Hayasaka: Die Entstehung des 2. Baudes des "Kapitals" und neue MEGA	Masao Oguro	71
You Gyonhee: The Changes of Market Structure and Marketing Behavior in Wagyu-Calf	Satoru Sasaki	81

Titles of Bachelor Theses in 2003	89
Works and Contributions by the Teaching Staff of Asahikawa University, Faculty of Economics, in 2003	90
Summary of Articles	92

Published by

ASAHIKAWA UNIVERSITY
ASAHIKAWA, HOKKAIDO, JAPAN