

The Present Conditions and Problems of Wholesaling Markets under Free Competition

Satoru Sasaki

In meat wholesaling markets, dealing head counts of beef cattle and pigs are decreasing, and a share of the market distribution to occupy for the national distribution is reducing.

Therefore, a business amount of money of meat wholesaling markets decreases to 3/4 of a peak hour in 2000. The business amounts of money of district wholesaling markets are decreasing in particular to 1/2 of 2000. A factor of decrease of business is sake of dealing decrease of the Japanese beef cattle which occupied the mainstream of wholesaling markets business till now.

After 2000, a wholesale market share is reducing, and a share of producing district meat center is spreading in Japanese cattle's dealings.

Wholesalers must do the following reform for establishment of an existence base.

Firstly, wholesalers perform pressure of positive production and collection of cargo for the producing district and are to expand collection of cargo and functions of merchandise assortment. Secondly wholesalers have to enter new business. Thirdly, by introduction of electric commerce they increase the amount of dealing. Fourthly, they have to introduce a new evaluation standard such as product differentiations.

Effect of Leases by Impairment Accounting Standards (3)

Katsuhiro Yoshida

This paper continues from "Effect of Leases by Impairment Accounting Standards (1)", and "Effect of Leases by Impairment Accounting Standards (2)" (The Journal of Asahikawa University No.57-58 Dec. 2004, and the same Journal No.59 Jun. 2005)

The lease transactions are classified into the operating lease and the finance lease, according to FASB and IAS. However, the lease transactions are classified into the operating lease and the transfer ownership finance lease and the non-transfer ownership finance lease, according to Japanese standard.

The transfer ownership finance lease becomes on-balance and the non-transfer ownership finance lease becomes off-balance. Then, the non-transfer ownership finance lease appropriates an impairment loss on liability. We have to compute a book value, when applying accounting for the impairment to the non-transfer ownership finance lease.

In Japan, it is considered that the present value of unexpired lease fee is the book value of off-balance lease assets. However, the non-transfer ownership finance lease indicates a book value based on the acquisition cost in notes. Therefore, "remeasurement difference" will be caused if accounting for the impairment is applied to the non-transfer ownership finance lease.

Accounting for the impairment does not change the book value based on the acquisition cost. However, when applying accounting for the impairment to the non-transfer ownership finance lease, the book value is measured again. And when this adjusted book value exceeds a recoverable price, the impairment loss of the non-transfer ownership finance lease is measured.

Although the transfer ownership finance lease offsets the depreciation cost and the impairment loss by a new book value, the non-transfer ownership finance lease offsets the lease fee and the impairment loss. Therefore, the transfer ownership finance lease cannot offset the impairment loss of un-depreciable assets, but the non-transfer ownership finance lease can offset the impairment loss of depreciable assets and un-depreciable assets.

Therefore, if adjustment is given to the transfer ownership finance lease and the non-transfer ownership finance lease, the non-transfer ownership finance lease needs to apply accounting for the impairment of assets based on the lease accounting information indicated by notes, or needs to abolish the non-transfer ownership finance lease .

A survey of Excellent Local Companies : Case Studies on Three Representative Companies in Asahikawa

Naofumi Eguchi

This paper aims at surveying the development of excellent local companies in Asahikawa from the establishment to the present . We want to derive some suggestions for the sluggish regional economy there.

These case studies were done about the following three companies; "Hokkaido-chizu Ltd." "Cande House Ltd." "Japan Medical Product Ltd.". These companies, which Hokkaido rated as "Energetic enterprises in Hokkaido", can represent Asahikawa.

We visited these companies from September, 2004 to March, 2005 and interviewed the entrepreneurs. This paper was based on it. After due consideration, the following six have been extracted as common characteristics of these three companies.

1. They act by the ideas in advance of the time.
2. They have the nationwide or worldwide view.
3. They value contact with customers.
4. They differentiate and target at small-scale markets.
5. They absolutely depend on people.
6. They consider the region as management resources.

Examining Multicultural Education: from the Perspectives of Banks, Gay, Grant, Sleeter, and Nieto

Masahiro Saito

Multicultural education is not well known. Rather, it is misunderstood and people have a bias against it. In this paper, in order to challenge ignorance and prejudice against multicultural education, I should examine the perspectives on multicultural education cultivated by Banks, Gay, Grant, Sleeter, and Nieto who are the leading scholars in this field. In fact, there are a variety of theories and practices on this education in countries all around the world such as Britain, Australia, Canada, U.S. Israel, Russia, France, Germany, China, India, Brazil and Japan. Even in U.S. alone there are plenty of concepts. In addition, not only in the field of education, but also in that of Afrocentrism, bilingual education, Japanese/English as the second language, feminism and so on, there are many mentions on multicultural education. However, in order to keep this discussion manageable, I will limit this discussion to ideas of these five scholars.

They all understand multicultural education in sociopolitical context. Banks shows five dimensions on multicultural education, which are: 1) content integration, 2) knowledge construction process, 3) prejudice reduction, 4) equity pedagogy and 5) empowering school culture and social structure. Gay sets seven categories of multicultural education, which are: 1) developing ethnic and cultural literacy, 2) personal development, 3) attitudes and value clarification, 4) multicultural social competence, 5) basic skill proficiency, 6) educational equity and excellence, and 7) personal empowerment for social reform. Grant and Sleeter develop five approaches as follows: 1) teaching the exceptional and culturally different, 2) human relations, 3) single-group studies, 4) multicultural education, and 5) education that is multicultural and social reconstructionist. Nieto also defines multicultural education in sociopolitical context. She mentions seven definitions, which are: 1) antiracist education, 2) basic education, 3) education for all students, 4) pervasive education, 5) education for social justice, 6) a process and 7) critical pedagogy.

As a fact, there is a big confusion of the meaning of multicultural education. Multicultural education is very different things to different people. On the other hand, as Banks says, "there is general agreement among most scholars and researchers (Banks, 2001, p.3)." The agreement of these five scholars are: 1) education for multicultural literacy, 2) antidiscrimination education, 3) education for social justice which fosters responsible citizens, 4) pervasive education, 5) education for individual empowerment. Multicultural education isn't the therapy for some students but the indispensable idea and perspective in order to create democratic education.

Über die Prozessrechtliche Wirkung der Durchgriffstheorie

Sakota Makiko

Das Ziel dieser Abhandlung ist, darzulegen, ob die Durchgriffstheorie auf das Prozessrecht angewendet werden könnte. Durchgriff ist die Theorie, mit der die rechtliche Selbstständigkeit einer juristischen Person beiseitegeschoben werde und die juristische Person mit einer hinter dieser stehenden natürlichen oder anderen juristischen Person identifiziert werde, wenn eine Gesellschaft nur das Aussehen einer juristischen Person hat und wesentlich ein Privatbetrieb ist, oder wenn die rechtliche Selbstständigkeit der juristischen Person missbraucht wird. Es ist schon von dem Obersten Gericht festgestellt worden, dass diese Theorie auf das materielle Recht anwendbar sein kann. Doch muss man sie hinsichtlich der Anwendung auf das Prozessrecht von einem eigenen Gesichtspunkt aus betrachten.

Nach herrschender Meinung ist der Durchgriff im Prozessrecht wegen des Gläubigerschutzes anzuwenden oder um den Durchgriff auf ein materielles Recht erfolgreich zu erlangen.

Aber im ersten Prozess wusste die Partei damals nicht, dass sie, die Gesellschaft, im zweiten Prozess mit dem hinter der juristischen Person stehenden Unternehmer oder anderer Gesellschaft identifiziert werden, dass also die Rechtskraft gegen eine Gesellschaft auch gegen den hinter der juristischen Person stehenden Unternehmer oder andere Gesellschaft wirkt, und dass eine Zwangsvollstreckung auch gegen sie vorgenommen werden könnte. Das heißt, ihr wird in den zweiten Prozess ohne Vorwarnung rechtliches Gehör entzogen. Deshalb ist die Durchgriffstheorie grundsätzlich nicht auf das Prozessrecht anzuwenden. Allerdings liegt ein Ausnahmefall vor, wenn die Selbstständigkeit der juristischen Person missbraucht wird. Denn ihr rechtliches Gehör ist nicht zu garantieren mehr.

A study on "Matsumushi" written by Arishima Yasuko (2)

Reiko Katayama

ABSTRACT

This study is the follow up of the previous one which was contvibuted the journal of Asahikawa University Vol .60 .

There are some differences between the text of "Matsumushi" and expressions Which are seen in the letters sent to Asume, Soiti and Suita, Junsuke from Arisima ,Takeo, which are as follows,

(1) The word of "Ware",

(2) "Colour "

- white, violet, red,-

(3) The effects of "Matsumusi" to Arisima, Takeo'works.

The impairment cost are recognized as Deduction - Extraordinary loss v.s. Ordinary loss -

Hiroshi Owada

Katsuhiro Yoshida

In Japan, the accounting for the impairment of fixed assets was introduced in August, 2002. And it was enforced from March, 2006.

The accounting for the impairment reduces the impossible amounts of the recovery from a book value under a certain condition, when the investment to fixed assets will be not recovered by the deterioration of profitability. Their amounts will be disclosed as the impairment cost. The impairment cost is the loss of valuation. However, in the corporation tax law of Japan, the impairment cost is denial as deduction. Therefore, an impairment cost can not be disclosed as deduction.

The purposes of this paper are studying how the corporation tax law of Japan should recognize and disclose the impairment loss.

The recognition of impairment cost is different between accounting and the corporation tax law.

This difference surfaces on depreciation. On accounting, the depreciation uses a book value after impairment. But on the corporation tax law, the depreciation uses a book value before impairment. The former discloses a risk of fixed assets. But the latter does not disclose it. Then, the latter bring about disadvantage to the stakeholders.

Therefore, on the corporation tax law of Japan, impairment cost is disclosed as ordinary loss, must be the deduction.