

Activation of Central Town Area's Shopping Streets and Convenience of Shopping

Satoru Sasaki

Central town areas of district are hollowing out rapidly. As the measure compact city designs are promoted by restraining suburbanization of cities and collecting functions in a central town area.

As a result of having analyzed passerby questionnaires in a central town area of Asahikawa city, It became clear to need shopping streets that we can buy daily necessities including perishables, daily commodities easily, that is to say, city planning that aimed at improvement of convenience of shopping's. An activation of shopping streets that aimed at improvement of convenience of shopping is demanded by vulnerable road users who haven't privately-owned cars.

Der Grundsatz der gesetzlichen Bestimmtheit der Steuer und die Grenzen von der Funktion der Gesetzgebung

Shinichi Kurokawa

Zusammenfassung

Im Verfahren gegen die Asahikawastadt-Nationalkrankensversicherung-Satzung das Oberste Gerichtshof feststellte daß diese Satzung, die die volle Summe und Verhältnis der auferlegte Versicherungsgebühren nicht selbst entscheidet, sondern Bürgermeister von Asahikawastadt überträgt, verfassungsmäßig ist. Aber nicht alle Literatur unterstützt dieses Urteil.

Diese Arbeit zielt, jenes Urteil nach dem Grundsatz von funktionsgerechter Organstruktur, der neustens durch deutscher Staatsrechtslehre und Bundesverfassungsgericht aufgenommen wird, kritisch zu prüfen. Nach diesem Grundsatz, der von Gerhard Zimmer usw. behauptet wird, das an richtige Entscheidung gerichtete Gewaltenteilungsprinzip fordert daß die der Organstruktur angemessene Aufgabe die entsprechende Organe zugeteilt wird. Nach diesem Grundsatz legt jenes Urteil einige wichtige Probleme vor.

On Caring and Woman

Haruo Nobuki

We can divide caring into five basic kinds according to Simone Roach, who focalizes a large power in a clinical nursing practice. For example, compassion, competence, confidence, conscience and commitment, which are in a body typical of compassionate affection. But these emotional factors can hold in high estimation, that the modern rationalism prefers to objective experiences as natural laws. On the contrary, the deepest inside of life-giving nature brings out the open by virtue of woman nature unknown to universally prevailing sciences.

A study on “Miti ariki” written by Ayako Miura.(1)

Reiko Katayama

ABSTRACT

Ayako Miura sends many books off in the world. Above all, not to speak of a novel, there is the thing which stares wide-eyed at area of the genre.

There “Miti ariki” by the main subject, and knows it and wants to expose a focus to way of life of writer “Ayako Miura” among other things.

It is 1969 that this work was announced. I did it this way, In the time, Ayako Miura conveys one’s intention such flatly. In addition, I meet the many words that, in addition, there “Miti ariki”, and it is not entered by indifference.

And it affects a tanka with Ayako Miura and wants to try to be opposite to a work.

Accounting Conservatism and Business-Combination

— Business-combination and impairment of goodwill —

Hiroshi Owada

Katsuhiko Yoshida

The purpose of this paper is to discern and to treat accounting of business-combination forms, when the business-combination accounting standard is applied in earnest. The business-combination accounting standard is proclaimed in October 2003 and is applied in earnest in March 2007.

The object of the business-combination accounting standard is limited to the dealings of business group and its outside corporation.

However, the dealings in business group are not taken as the object by the business-combination accounting standard. The treatments of business-combination are the transfer or succession of net assets in the first, the transfer or succession of stocks in the second and the transfer or succession of net assets and stocks in the third. The business-combination forms are "uniting of interests" and "merger and acquisition".

The uniting of interests is the treatments not to dominate to other corporation. The uniting of interests is to succeed an acquisition company from stockholders' equity of a transfer company. And the stockholder succeeds a risk and benefit. In the case of the uniting of interests is to succeed an acquisition company assets, liabilities and capitals in book value from a transfer company. Therefore, the uniting of interests does not generate goodwill.

On the other hand, the merger and acquisition is to dominate to a transfer company. In the case of the merger and acquisition is to succeed an acquisition company assets and liabilities in market value from a transfer company. When an acquisition company issues stocks, as a consideration for the merger and acquisition; the market value of issued stocks becomes capitals. The merger and acquisition recognizes the net acceptance price of assets and liabilities. And the difference of a value is goodwill.