

Summary

To Activate the University Leaving Venture

Hideto NAKAHARA

At present, as the initiator to replay Japanese economy, expectations are moved by the venture activity. The university leaving venture which utilizes the research results in the university for the venture activity is remarkable. In this paper, the 1st, I examine the meanings of the university leaving venture. The 2nd, I consider the measure to promote the university leaving venture, and moreover I consider about its relating of the industry-university cooperation.

As a result, I made following measures to the university leaving venture clear. The 1st is to add the evaluation index as it contributes to the utilization in the industrial world to the achievement evaluation by the researcher in the university. The 2nd is to introduce the viewpoint in the market to evaluate the research results in the university properly. The 3rd is the aggressive utilization of the outside network about the university leaving venture. The 4th is to bring the success case of the university leaving venture.

Summary

The Action of the Accounting Standards Setting Organization in the Standards Setting Process of IFRS 6 Exploration for and Evaluation of Mineral Resources

Masami OGAWA

This article considers the action of standard setting organization about the standard setting process of IFRS 6 *Exploration for and Evaluation of Mineral Resources*. The accounting problem of natural resources has caused the political dispute to the extent that it has serious influence on the accounting standard setting process once. It was widely understood that they should have to deal with prudently the politicization of accounting. Simultaneously, to overcome this difficult problem, they would consider as a realistic alternatives by leading to the instruction from experience of the other standard setting body. Therefore, it is regarded that this articles constitutes the project which research the possibility on sharing of experiment for accounting standard setting.

Impairment which this standard aims at introduction has effect that causal relationship of expenditure and a result prevent from easily recognizing an asset the management who is likely to do all the expenditure at the face of balance sheet. So, they cannot deferral a loss at the balance sheet. The standard setting organization expected that introduction of a standard rule as IAS 36 was doubtful, and planned the new rule which means a substantial mitigation measure. However,

contrary to the original expectation, the reaction of interested parties was favorable. Since, it was getting fundamental agreement about the spirit of impairment, the establishment of a rule of peculiar to the industry has ended in failure. It is temporarily concluded that the interested parties are welcoming early recognition of a positive loss.

Considering this standard setting, we would aware a suffering of the standard setting body to avoid the politicization of accounting standard setting. However, it is the doubt why understanding of the interested parties cannot catch up with the contents of complicated accounting standards. We will analyze the interested parties' reaction in detail from now on, and solve this subject.

Summary

Otsuka Hisao⁽²⁾

—A Redefinition of His Theory of Civil Society—

Toshiharu NOZAWA

1. Behind Otsuka's study of economic history of West Europe, we can read his intention to understand the character of Japanese capitalism covering the end of Tokugawa era to post high economic growth after the War. He shows us the following noteworthy recognitions. Finding out the spirit of modernity in one of the exclusionistic opinions and movements; looking for some rational elements in the controlled economy within wartime; drawing a distinction between a modern nationalism and ultra state-nationalism; reflecting of the ethic of Protestantism and seeking after a new substantive rationality; and so on.
2. Otsuka tried to explain the origin of North-South problems since the Second World War. He also learned much from a cultural anthropology to know the state of underdevelopment nations well. After those, he proposed that advanced nations had to help underdeveloped nations in order to make their national economy by themselves.