THE KAIKEIGAKU KENKYU

(THE ANNUAL BULLETIN OF ACCOUNTING STUDY)

No. 48 March 2022

CONTENTS

Articles

Implication and Realization of Corporate Purpose
Kazunori Ito
An Analysis of Setting Process of IASB/FASB Conceptual Framework [2010]
····· Ryuzo Kabata
Relationship-Based Costing with Capacity-Estimation:
Post-ABC in the Japanese Banking Industry Masayuki Tanimori
The Communication of Causal Linkages in Performance Measurement
Systems: A Literature Survey Takeshi Nishii

edited by
THE INSTITUTE FOR ACCOUNTING STUDY
SENSHU UNIVERSITY
Kanda, Tokyo