Rikkyo Economic Review Vol. 73, No. 1
Contents

Articles

The Implication for Japanese Companies of International Research Trends Concerning Creativity-Oriented Management Control Systems……Yumi Morofuji…… 1

Debates About the National Burden Ratio: Analyzing the Second Ad-Hoc Commission on Administrative Reform and its Aftermath …… Ai Oku……15

An Analysis of Tax Deferral with Interest Expense Allocation: Focusing on Substantive Tax Base……Tomofumi Hiramatsu……41

Note

Rare Disease Policy Reform and Patient Cost-Sharing: An Examination of the 2013 Policy-Making Process ……Saori Watanabe, Michihito Ando……59

Seminar Report

International Symposium on Industry and Enterprise in Colonial Taiwan ……Teruhiro Minato……69

Abstracts of Doctoral Dissertations (Hiromi Watanabe, Minjeong Kim) ……77