

# RIKKYO ECONOMIC REVIEW

## Articles

Critical Mineral Challenges Complicate a Rapid Clean  
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Changes in Internal Auditing Due to Technology and  
Its Impact on Financial Statement Audits ..... Michihiro Ozawa

## Research Notes

Introduction to *Hikiagesha Zaigai Jijitsu Chōsahyō*  
(The 1956 National Survey into Japanese Repatriates' Wartime  
and Post-war Lives) ..... Yumi Kimura, Sumiyo Nishizaki

Capital Surplus as a Source of Dividends:  
Historical Considerations on Relaxing Legal Reserve  
Requirements ..... Mariko Matsunaga

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Abstracts of Master's Theses, Academic Year 2022