

Contents

| | | |
|--|-------------------------|---|
| On the Occasion of Professor Yoshinari Maruyama's Retirement | Kazuhiko Kitagawa..... | 1 |
| The Reconstruction of Human Labor: Learning from the Experience of Sweden Volvo | Yoshinari Maruyama..... | 3 |

Articles

| | | |
|--|-------------------------|-----|
| The Development of Japan in the Information Industry in the Post Cold War Era | Katsuaki Onishi..... | 29 |
| The Realities of Welfare Capitalism at Bethlehem Steel Corporation | Yoshiharu Hyakuta..... | 59 |
| Cash Flow Statements and Retained Earnings | Shigekatsu Kumagai..... | 87 |
| The Movement of International Harmonization of Accounting Standards and Accounting Strategy in the EU | Koji Kurata..... | 107 |
| Rethinking the Strategic Framework of Marketing | Kenji Arima..... | 127 |
| "Stoffwechsel" Concept Theoretical Position in Socio-economic System Theory (II)..... | Yoshio Komatsu..... | 155 |
| Global Commodity Chains and Japanese International Trade (II) | Kijo Han..... | 185 |
| Wieser and "Rechtsirrung" | Naoki Ohsuga..... | 211 |

| | | |
|---|----------------------|-----|
| Professor Yoshinari Maruyama: An Appreciation | Masato Kamekawa..... | 231 |
| Profile and List of Works of Professor Yoshinari Maruyama | | 239 |