

ASAHI BUSINESS REVIEW

Vol.37

March 2023

ARTICLES

Fact-finding Survey on Impact of ASBJ Statement No. 28 Partial Amendments to Accounting Standard for Tax Effect Accounting etc. on Practice

..... **Shinji Kobatake · Kunihiro Ozawa** (1)

A Study on Regulations for Deferred Tax Assets Comparing USGAAP,IFRS, and JGAAP

..... **Kunihiro Ozawa · Shinji Kobatake** (25)

History of JR Freight's Information Systems

– Focuses on the Views of the Systems Managers at the Time –

..... **NAKAGAKI Katsuomi, DOI Yoshio** (47)

NOTES

Mampo: Elevated Railroad Tunnels as a Local Resource in Mizuho City

..... **AZECHI, Shintaro** (67)

The role of a venture company in the early phase of the development of the Plastics industry and the Activities of an entrepreneur: The Case of Kineo Goto and Sanko Co., Ltd.

..... **NAKAGAKI Katsuomi, DOI Yoshio, SAKURAKI Shinichi** (79)

History of the Notice of Improvement Standards from the Perspective of the 2024 Problem

– From the viewpoint of improvement standards for truck drivers' working hours –

..... **DOI Yoshio, NAKAGAKI Katsuomi** (95)

Asahi University
Academy of Business Administration
Gifu, Japan