日本の近代化過程における会計規制の近代化について

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The ‘Japanese-type’ of Modernization of Accounting Regulations in the First Half of Showa Period

Hideki Kubota
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Hideki Kubota

“…, much of what has been characterized as a postwar “Japanese model” proves to be a hybrid Japanese-American model: forged in war, intensified through defeat and occupation, and maintained over the ensuing decades out of an abiding fear of national vulnerability and a widespread belief that Japan needed top-level planning and protection to achieve optimum economic growth.” (Dower [1999], p. 558)

Introduction

The first half of Showa era may be divided to the three periods in the term of characteristics of economy. Accounting standards and their exposure drafts were issued in each era as follows:

I  The Period of Industrial Rationalization Movement (1930–1937)
   “The Working Rules for Financial Statements by the Ministry of Commerce and Industry” (1934)
   “The Working Rules for Properties Appraisement” (1936)
   “The Manufacturing Cost Accounting Standard” (1937)

II The Period of Controlled Economy of War Time (1937–1945)
   “The Exposure Draft of Uniform Costing Standard for Manufacturing Industry
The main aim of this paper is to make clear the characteristics of ‘Japanese-type’ of modernization of accounting regulations in the first half of Showa era.

I The Period of Industrial Rationalization Movement (1930–1937)

a) “The Exposure Drafts of Working Rules by the Ministry of Commerce and Industry (MCI)”

After the World War I, the US and European countries were trying for economic rationalization to come out from the recession by excess of the production facilities in postwar days. Japan was exposed to a worldwide recession without coming out from the domestic recession that had started from the financial panic in 1927. As the breakthrough plan of the recession by the government, the industrial rationalization movement was initiated.

The Temporary Bureau for Rationalization of Industry was established in the Ministry of Commerce and Industry (hereafter referred to as MCI) in June 1930, under guidance of which industrial rationalization movement was encouraged. The main activities of the bureau were improvement of corporate management, standardization of sizes of goods and patronage of domestic products. The Financial Management Committee was established as one of standing committees in the bureau and it took charge of rationalization of business accounting. It is said that the Schmalenbach’s committee of German controlling board for efficiency
(Reichskuratorium fuer Wirtschaftlichkeit) was a model for the committee (Kurosawa [1973], p. 91).

The members of the Financial Management Committee were composed of business representatives, profession (public accountants) and academic members. The chiefs of working groups of setting accounting standards were two professors (Professor Yoshida and Professor Ohta) of Tokyo University of Commerce.

The exposure drafts were issued as follows:

"The Standard Balance Sheet" (1930)
"The Standard General Inventory" (1930)
"The Standard Income Statement" (1931)
"The Working Rules for Fixed Assets Depreciation" (1931)
"The Working Rules for Assets Appraisement" (1932)
"The Cost Accounting Standard" (1933)

For the preparation of "the Standard Balance Sheet", "Verification of Financial Statements" (1929) by American Institute of Accountants was referred. These exposure drafts were released on an academic journal "Kaikei" (this means "Accounting" in Japanese), which was first published in 1917.

b) "The Final Standards of the Working Rules for Financial Statements by MCI"

After the public hearing, the exposure drafts for financial statements by MCI were integrated into “the Working Rules for Financial Statements by MCI” as the final standard in 1934. The most important difference between exposure
The ‘Japanese-type’ of Modernization of Accounting Regulations... (Hideki Kubota) drafts and a final standard was on the method of representation of “Uncalled Capital”. “Uncalled Capital” was tentatively posted below subtotal in an asset side of balance sheet in the final standard while it was listed in a creditor as a deduction item of capital in its exposure draft. In 1947 after the World War II, it was demanded by the Supreme Commander for the Allied Powers (hereafter referred to as SCAP) to deduct “Uncalled Capital” from “Nominal Capital” and to display “Capital which has been paid”, which will be addressed in III(a) of this paper.

“The Working Rules for Financial Statements by MCI” faced the criticism that “as a whole, it is too minute to be suitable for the needs of the business, and will be scarcely used in practice” (Japanese Management Association [1931], P. 177). For example, the financial statements at the time were very simple. According to the recollection of Professor Ohta, a strong resistance against its compulsory application was declared by the representatives of business (Ohta [1968], p. 118-119).

“The Working Rules for Financial Statements by MCI” did not spread actually to business world because it was not enacted. However, 1/3 or more of accounting textbooks in those days contained it as their appendix, and a good number of large companies improved the form of financial statements in accordance with it” (Kurosawa [1990], p. 258).

“The Working Rules for Properties Appraisement” in 1936 and “the Manufacturing Cost Accounting Standard” in 1937 were issued as the final standards. For the preparation of the latter, “the Basic Plan of Cost Accounting” (Grundplan der Selbstkostenrechnung; 1930) in Germany was referred and a summary of its translation into Japanese was attached to the standard as an appendix. Afterwards “the Uniform Costing Standard in Munitions Factories for the Army”
(1939) and “the Uniform Costing Standard in Munitions Factories for the Navy” (1940) were strongly influenced by “the Manufacturing Cost Accounting Standard by MCI” (Kurosawa [1990], p. 416).

In addition, “the Draft of Auditing Standard” was prepared as a seventh exposure draft in 1939 though it was not issued. In the point that “the Working Rules by MCI” contained accounting standards, cost accounting standard and auditing standard, they were first “full set” of modern accounting standards in Japan.

The Temporary Bureau for Rationalization of Industry was dissolved in 1936, and the Financial Management Committee was absorbed to MCI.

II The Period of Controlled Economy of War Time (1937–1945)

a) “The Exposure Draft of Uniform Costing Standard for Manufacturing Industry by the Planning Bureau”

Under a special situation of the controlled economy for 8 years of war time the modernization of accounting regulations in Japan was executed. The Japanese-Chinese War broke out in 1937 and Japanese economy fell into the wartime inflation. The Planning Bureau was set up in 1937 and the National Mobilization Act was enacted in 1938 for strengthening the controlled economy. “The Imperial Ordinance for Control of Corporate Finance and Accounting” (hereafter referred to as “the Imperial Ordinance”) and “the Ministerial Ordinance for Control of Corporate Finance and Accounting” in accordance with the National Mobilization Act were issued on October 16, 1940 to control corporate finance and accounting of companies, and executed on October 20 in the same year.

The purposes of “the Imperial Ordinance” are summarized into three points:

(1) Limitation of salaries to directors and employees, and dividends to stockholders
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(2) Control of special expenditures and financial resources
(3) Control of business accounting and its inspections

The coverage of regulation of “the Imperial Ordinance” was limited to unlimited partnerships, partnership companies, joint stock companies, stock partnership companies and insurance mutual companies. For the scale of such enterprises was small and those employees were a few though there were a lot of enterprises other than above mentioned categories, so it was difficult to control such enterprises. For salaries (Article 6-28), the coverage of regulation was limited to the companies whose stated capital was over 200,000 yen and whose directors and employees were always 30 people or more.

In “the Imperial Ordinance”, standardization of format of financial statements and establishment of uniform costing were scheduled as a prerequisite of accounting inspection and proceeded by “the Unified Conference for Setting Accounting Standards” (hereafter referred to as “the Unified Conference”), which was set up by the Planning Bureau in 1941. The members of “the Unified Conference” were composed of former members of the Financial Management Committee and other academic members.

The project called “Nakanishi Plan” of this conference was scheduled as follows (Kurosawa [1990], pp. 433-434):

(1) Enactment of “the Ministerial Ordinance of Uniform Costing”.
(2) Preparation of “the Uniform Costing Standard for Manufacturing Industry” based on “the Ministerial Ordinance of Uniform Costing” (After that, “the Uniform Costing Standard in Munitions Factories for the Army” and “the Uniform Costing Standard in Munitions Factories for the Navy” would be abolished).
(3) Preparation of working rules of uniform costing for certain industries in accordance with “the Uniform Costing Standard for Manufacturing Industry”.

(4) All mining and manufacturing companies should execute costing procedures in accordance with the working rules of uniform costing for each industry.

(5) “The Working Rules for Financial Statements for Manufacturing Industry” should be prepared by the Planning Bureau, into which “the Working Rules for Financial Statements by MCI” should be integrated.

The above-mentioned project was started in 1941 and “the Exposure Draft of Uniform Costing Standard for Manufacturing Industry” was issued in the same year. For the preparation of the draft, “the General Principles of German Costing” (Allgemeine Grundsätze der Kostenrechnung; 1939) in Germany was referred. “The Ministerial Ordinance of Uniform Costing” and “the Uniform Costing Standard for Manufacturing Industry” as its appendix were issued in April 1942 and uniform costing scheme was established in Japan for the first time.

In fact, the working rules of uniform costing for 31 industries were prepared in accordance with “the Uniform Costing Standard for Manufacturing Industry”. And for the purpose of spread and education of costing, “Nihon Genkakeisan Kyoukai” (this means “Japanese Association of Costing” in Japanese) was established (See Kubota [2009a]). The association published a magazine titled “Genkakeisan” (this means “Costing” in Japanese) which was sold 50,000 copies each month at the time.

For the effect of price control in Japan, J. B. Cohen says later as follows: “Although Germany began rearming early, her price control was much more effective than Japan’s. In Japan the price freeze of September 18, 1939, was
The ‘Japanese-type’ of Modernization of Accounting Regulations… (Hideki Kubota) used as a basis for setting ceilings on consumer goods. As will be shown later, subsequent attempts to control prices failed in the face of the growing diversion of increasingly scarce consumers goods to the black market.” (Cohen [1949], p. 98)

This would be a negative evidence of the fact that Japanese system was not merely an imitation of Western system.

b) “The Exposure Drafts of Working Rules for Financial Statements by the Planning Bureau”

On December 7, 1941, Japan went to war against the US, the UK and the Netherlands. The exposure drafts of “the Working Rules for Balance Sheet for Manufacturing Industry”, “the Working Rules for General Inventory for Manufacturing Industry” and “the Working Rules for Income Statement for Manufacturing Industry” were issued by “the Unified Conference” in December 1941. These are referred to as “the Exposure Drafts” hereafter. “The Exposure Drafts” were prepared as an ordinance in accordance with Article 36 of “the Imperial Ordinance for Control of Corporate Finance and Accounting”. In addition to preparing “the Exposure Drafts”, preparation of the standard concerning properties appraisement and fixed assets depreciation were planned in order to contribute to the controlled economy. Afterwards only the latter was enacted as “the Ministerial Ordinance for Assets Depreciation” in 1942.

In those days, the Ministry of Justice was preparing to enact a ministerial ordinance on the format of financial statements in accordance with Article 49 of “A Revision Law for the Commercial Code”. However, the Ministry of Justice could not prepare such a ministerial ordinance easily, so dual role as an ordinance
for the format of financial statements based on the Commercial Code was allotted for "the Exposure Drafts".

For "the Exposure Drafts", the type of industries was divided into three: manufacturing industry, mining industry and commerce. However, only "the Exposure Drafts" for manufacturing industry were issued.

"The Exposure Drafts" differed from the "the Working Rules for Financial Statements by MCI" in the term of aiming at compulsory application. Professor Hasegawa (a member of the Unified Conference, professor of Waseda Univ.) emphasized the followings about "the Exposure Drafts" (Hasegawa [1942], p. 142):

1. Format of the financial statements submitted to general meeting of shareholders should be standardized. Moreover, it was also assumed that opening balance sheet, combined balance sheet and balance sheets for enterprises other than joint stock companies should be prepared in accordance with that.

2. This format should be applied for the financial statements provided for disclosure to the public as well as the financial statements submitted to general meeting of shareholders.

3. Enough consideration should be paid about the interrelation between general inventory, balance sheet, income statement and cost accounting.

4. The titles on financial statements in "the Exposure Drafts" should be specified. For instance, it was not permitted to change standard titles on balance sheet besides admitted annexation, division and deletion, and it was permitted only to add the sub-titles on balance sheet according to scale of companies or type of industry.

5. The content of income statement provided for disclosure to the public should be limited at minimum level.
As for the formats of balance sheet and income statement, the biggest difference between “the Exposure Drafts” and “the Working Rules for Financial Statements by MCI” was on the point that the format of financial statements of the former were too simplified compared with those of the latter. “The Exposure Drafts” did not obtain a legal basis as the result. After all, it may be said that the purpose of “the Exposure Drafts” was more ambiguous than “the Working Rules for Financial Statements by MCI” (protection of creditors and rationalization of management). It might be one reason why “the Exposure Drafts” was not enacted.

III The Period of Occupation by SCAP after World War II (1945–1952)

a) “The Instructions for the Preparation of Financial Statements of Manufacturing and Trading Companies”

Modernization of accounting regulations in Japan was realized within the framework of the Securities Exchange Law under the special situation of occupation by the Supreme Commander for the Allied Powers (SCAP) after World War II. After surrender by accepting unconditionally the Potsdam terms on August 15, 1945 Japan was occupied by SCAP from 1945 to 1952. Under the rule of SCAP, most of main companies in Japan were specified as “Restricted Companies” prescribed with “the Ordinance on Restricted Companies”, which were required to submit financial statements in ten years in the past and periodically to SCAP. However, the format of submitted balance sheet and income statement at the time were too various for the financial investigation by SCAP. Then “the Instructions for the Preparation of Financial Statements of Manufacturing and
Trading Companies” (hereafter referred to as “the Instructions”) was issued to “Restricted Companies” by SCAP for the financial investigation in 1947. “The Instructions” said as follows:

“A secondary purpose is to lay the foundation for improving and standardizing Japanese commercial and industrial accounting practices. Statements furnished to SCAP in the past have disclosed deplorable shortcomings in accounting practices and procedures.”

“The Instructions” explained “it has long been Japanese custom to show “Uncalled Capital” on the asset side of the balance sheet. This custom is not sanctioned by good accounting practice.” And “the Instructions” required to deduct “Uncalled Capital” from “Nominal Capital” and to display “Capital which has been paid”. The followings were shown as the reasons:

(1) Collection cannot be made until unpaid subscription is called, and it is questionable as to when if ever, call will be made.

(2) It may be said that while there might be some justification for setting up as an asset unpaid subscriptions which have been called, there would certainly never be justification for Japanese practice of treating uncalled capital as an asset, thereby inflating both the total asset figure and the total net worth figure.

As mentioned above, the exposure draft of “The Working Rules for Financial Statements by the Ministry of Commerce and Industry” required the same practice in 1930. Afterwards, the installment payment of the capital amount that had to be called was abolished in revision of the Commercial Code in 1948. So “Uncalled Capital” in itself disappeared on balance sheet.
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The revise of “the Instructions” was entrusted in November 1947 from W. G. Hessler (accounting consultant at the Economic and Scientific Section in SCAP) to “the Committee on Financial Statements Standardization” which was a private committee consisted of Tetsuzo Ohta (professor of Tokyo University of Commerce), Shinobu Imai, Tatsu Nabeshima (both were executive directors of the Japanese Association of Industrial Accounting), Iwao Iwata (associate professor of Tokyo University of Commerce), and Kiyoshi Kurosawa (professor of Yokohama College of Economics), etc. in the Japanese Association of Industrial Accounting (Kurosawa [1979b], p. 98).

b) The Securities Exchange Law and “the Tentative Business Accounting Principles”

The Securities Exchange Law was enacted and the Securities Transaction Commission was established in 1947. (Afterwards its English name of “the Securities Transaction Commission” was changed into “the Securities and Exchanges Commission”.) In 1948 the law was amended and the Securities Transaction Commission was reorganized as an administrative agency. The Securities Exchange Law in itself did not contain accounting law. The Securities Transaction Commission entrusted “Generally Accepted Accounting Principles” with the Investigation Committee on the Business Accounting System (hereafter referred to as “the Investigation Committee”).

Besides “the Committee on Financial Statements Standardization”, among F. A. March (Deputy Chief at Research and Statistics Division in SCAP), Masao Takahashi (economic adviser of the division, professor of Kyusyu University) and Masami Hashimoto (consultant of the division) establishment of the authoritative group which investigated standardization of financial statements, education
of bookkeeping and accounting and auditing standards, etc. was agreed after a discussion. The preparatory conference of “the Investigation Committee” was held on May 14, 1948 (CIE [1948]). Above-mentioned “the Committee on Financial Statements Standardization” was integrated into “the Investigation Committee” (See, Kubota [2010]).

In the preparatory conference of “the Investigation Committee”, “the Resolution” (Prime Minister’s Office [1948]) was submitted to the Prime Minister, Hitoshi Ashida. In response to “the Resolution” the Cabinet decided to set up “the Investigation Committee” in the Economic Stabilization Board on June 29 in the same year. When “the Investigation Committee” was set up, its businesses were planned as follows (the Japanese Institute of Certified Public Accountants [1975], p. 318):

1. Preparation and spread of business accounting principles.
2. Preparation of “the Standards for Properties Appraisement”.
3. Establishment and spread of uniform costing scheme.
5. Improvement of auditing scheme.
7. Enactment of the Corporate Accounting Standard Law (tentatively named) by which “the Investigation Committee” would be authorized.

“The Investigation Committee” held the first conference on July 16, 1948. 36 members of the committee were composed of representatives of academic association, business world, the Securities Transaction Commission, the Fair Trade
The ‘Japanese-type’ of Modernization of Accounting Regulations... (Hideki Kubota) Commission, the Statistics Commission, the Ministry of Finance, the Ministry of Commerce and Industry, the Ministry of Agriculture and Forestry, the Ministry of Transport, the Ministry of Communication, the Ministry of Education and the Ministry of Construction. And the bylaws of working groups of “the Investigation Committee” were provided based on Article 6 of the rule of “the Investigation Committee”. The businesses of four working groups were as follows (Kurosawa [1979a], pp. 100-101):

The general working group (the chief was Tsuneo Uchida, director of the Financial Bureau in the Economic Stabilization Board): Investigation into standing organization concerning standards of business accounting and accounting education.

The first working group (the chief was Kiyoshi Kurosawa, professor of Yokohama College of Economics): Investigation into improvement of financial statements.

The second working group (the chief was Michisuke Ueno, professor of Tokyo University): Investigation into education of business accounting.

The third working group (the chief was Iwao Iwata, associate professor of Tokyo University of Commerce): Investigation into audit standards.

c) General principles of “the Tentative Business Accounting Principles”

After the research and discussion, the first working group issued as an interim report “the Tentative Business Accounting Principles” and “the Working Rules for the Preparation of Financial Statements” on July 9, 1949. General principles of “the Tentative Business Accounting Principles” are as follows:

(1) True and fair reporting

(2) Orderly accounting
(3) Distinction between capital surplus and earned surplus

(4) Clear disclosure

(5) Consistency

(6) Prudence

(7) Single source

According to the proceedings of meeting of the committee (the Investigation Committee [1949], pp. 47-50), (1), (3), (4), (5) and (6) originated originally from American principles. And (3) originated from German principle, (7) originated from Japanese circumstances at the time.

In May 1950, “the Investigation Committee” was reorganized into “the Business Accounting Standard Deliberation Council”. Based on part of “the Tentative Business Accounting Principles” and “the Working Rules for the Preparation of Financial Statements” by the Investigation Committee, “the Regulations concerning Terms, Formats and Preparation Methods of the Financial Statements” (the Regulation No. 18 of the Securities and Exchanges Commission) was enacted in 1950. Above mentioned, a standardization of format of financial statements was tried before the end of World War II. However, “the Regulation No. 18” mandated the format of financial statements in Japan for the first time.

In May 1950, “the Investigation Committee on the Business Accounting System” was reorganized into “the Business Accounting Standard Deliberation Council”. This Council published “the Auditing Standards” and “the Working Rules of Field Work” in July 1950. For the preparation of “the Auditing Standards”, “Tentative Statement of Auditing Standards, Their Generally Significance and Scope” (1947) of the American Institute of Accountants was referred. In 1951, “the Regulations concerning Audit Certificate” (the Regulation No. 4 of the
The ‘Japanese-type’ of Modernization of Accounting Regulations... (Hideki Kubota) Securities and Exchanges Commission) which was the basis for partially legislating the “the Auditing Standards” was enacted. Finally, a full set of modernized accounting regulations was realized in Japan by “the Tentative Business Accounting Principles”, “the Regulation No. 18” and “the Auditing Standards”. After government reform as the result of the independence in 1952, the Economic Stabilization Board was reorganized into the Economic Deliberative Agency, and the Council was also reorganized into an advisory body of the Ministry of Finance named “the Business Accounting Deliberation Council”.

“Kaikei Seido Kansa” (this means a sort of accounting system review) based on “the Tentative Business Accounting Principles”, “the Regulation No. 18” and “the Auditing Standards” in accordance with the Securities Exchange Law was carried out between 1951 and 1956. The initial and second audits were carried out in the period of occupation by SCAP, and after the independence the third, fourth and fifth audit were carried out (See, Kubota [2009b]). And since a period beginning on January 1, 1957, regular financial statements audit has been conducted.

**Concluding Remarks**

Under a special situation of the controlled economy for 8 years of war time the modernization of accounting regulations in Japan was prepared. However, only the system of uniform costing was mandated. The similar system of uniform costing with another purpose survived in the period of occupation by SCAP after World War II.

For a standardization of format of financial statements only draft was prepared and for introduction of audit by statutory auditors its possibilities were discussed in the period of the controlled economy of war time. Such modernization of ac-
counting regulations were realized within the framework of the Securities Exchange Law in the period of occupation by SCAP after World War II.

However, looking back again at the history of the modernization of accounting regulations in Japan, in a field outside the Commercial Code, the project of establishing accounting standards to supplement accounting based on the Commercial Code started with “the Working Rules for Financial Statements by the Ministry of Commerce and Industry” in 1930s. In 1940s the project was subsequently continued with “the Exposure Drafts of Working Rules for Financial Statements for Manufacturing Industry by the Planning Bureau”. And in 1950s the project was performed by “the Tentative Business Accounting Principles by the Investigation Committee on the Business Accounting System”.

In “the Exposure Drafts” large companies on a basis of amount of stated capital, and in “the Tentative Business Accounting Principle”, listed companies were the targets of “experiments for modernization of accounting regulations” that pushed forward the modernization of accounting regulations in Japan (See Kubota [2001], p. 199).

Afterwards by applying systems already experimented in accounting based on the Securities Exchange Law, it was possible smoothly to introduce, for example, a standardization of format of financial statements (in 1963) and audit by certified public accountants (in 1974) into accounting based on the Commercial Code. Such “experiments” in a field outside the Commercial Code played a significant role in the modernization of accounting regulations in Japan.

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