

# KŌNAN

# BUSINESS REVIEW

---

VOL. 45

Mar. 2005

NO. 4

---

## Articles

- Environmental Management System  
for Small and Medium Sized Companies  
.....Hironobu Nakamaru 1
- Intangible Assets:  
Measurement and Auditing .....Koji Ikeda 35
- Price Fluctuation Risk and Monetary Policy  
.....Haruyuki Ohtsuka 59
- The Management of Organizational Decline  
and Turnaround Management.....Kohei Nishikawa 73

---

Published by

The Society of Business Administration  
Kōnan University  
Kōbe, Japan