

CONTENTS

Articles

Estimating Corporate Value on a Present Value Method and VBMSusumu Ueno.....	1
A Consideration on the review of the predictive accounting information and the financial informationm in France.....Takatoshi Iyoda.....	37
Prüfungsstandard van Bestätigungsvermerken und Statistische Angabe zu der beanstandeten Sachverhalte.....Yasuhiko Kato.....	57
New Movement of International Accounting Standards Committee.....Takao Fukushima.....	83
Business Reporting and Information TechnologiesTeruyuki Kawasaki.....	111
ECAS and Systems Assurance Services.....Koji Ikeda.....	127
Synergies between Deposit-taking and Lending in Banks.....Kiyoshi Tsurumi.....	149
A Study on the Revolution to a Sustainable ScietyHironobu Nakamaru.....	165
The Emergence of Fashion and Diversity Yoshihiro Nakata..... —Multi-Agent Approach— Tomonori Ishigaki	187
Progress of Consumer Behavior in Japan from 1945 to 1995 Noriaki Nemoto..... Sumio Morita	213
—How Consumer Have Gotton Value in Their Activities.—	
The Refocusing of the Firm: The Review of the theoretical Studies.....Taiji Baba.....	237
A general survey: Marine Insurance FormationYoshiki Hoshino.....	267
<hr/>	
Brief Biography and List of Works of Prof. Sadao Mitsuoka.....	303