

*Japanese*  
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***No. 29***

**JAPAN ACCOUNTING ASSOCIATION**

Japan Accounting Association

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## **Preface**

*Japanese ACCOUNTING FORUM* of Japan Accounting Association (JAA) had been published annually to publicize academic activities of JAA in English. The first issue of *Japanese ACCOUNTING FORUM* was published in 1993. This edition for 2021 is the 29th issue of *Japanese ACCOUNTING FORUM*, and it is in transition to be merged into English website of JAA.

This issue contains the program of the 79th Annual Conference of JAA which was held online by Hokkaido University and Hokusei Gakuen University on September 4-6, 2020. It also includes the programs of regional meetings of JAA during the 2020 academic year.

I sincerely hope that *Japanese ACCOUNTING FORUM* and the English website of JAA serves the readers to better understand the activities of JAA.

**Akihiro Noguchi**

Chairman of the International Committee and  
Managing Editor of *Japanese ACCOUNTING FORUM*,  
Japan Accounting Association

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# ***2020 Annual Conference***

<http://jaa-net.jp/jaa2020/>

Chairperson of the Organizing Committee  
of the 79th Annual Conference of JAA  
Hiroshi Yoshimi  
Hokkaido University

**Plenary Session:** The inheritance and development of accounting thought

## **Session 1: Non-financial Information and Integrated Reporting**

Hiroyuki Yagi, Yokohama National University

Non-financial Disclosure and Integrated Reporting  
— A View of Stakeholder and Entrepreneurial Function —

Noriyuki Konishi, Aoyama Gakuin University

Items to be disclosed through Integrated Reporting: An empirical approach  
Tomoki Oshika, Waseda University

ESG investment evolution and integrated reporting  
Takeshi Mizuguchi, Takasaki City University of Economics

## **Session 2: Thinking about Accounting from a Standpoint “Hokkaido”**

Ryusuke Toda, Kanagawa University

"Accounting for the Management of National Parks: A Perspective from  
Hokkaido"

Akira Omori, Yokohama National University

The modeling a regional accounting for forest management: a perspective from  
Hokkaido

Yoshihisa Maruyama, Chuo University



Considering the Sustainability of Local Governments: How Labor Shortages could be Dealt with in Hokkaido

Keiko Ishikawa, Nihon University

**Session 3: Continuity of Basic Concepts and Accounting Thought**

Hidetsugu Umehara, Meiji University

Reliability of Accounting Information: Value Estimation and Cost Allocation

Satoru Otaka, Yokohama National University

Objectives of Financial Reporting and Accounting Principles

Katsuhiko Muramiya, Osaka University

Changes in audit functions in response to measurement uncertainty

Hironori Fukukawa, Hitotsubashi University

**Session 4: Human Resource Accounting**

Makoto Nakano, Hitotsubashi University

Human Capital Accounting: From the Perspective of Financial Reporting

Kazuyuki Shimanaga, Kobe Gakuin University

Measurement and Management of Human Assets Using Financial and Non-financial Measures for Value Creation

Akihiko Uchiyama, Chiba University

Case Analysis of Human Resource Accounting and Management at The UK Professional Football Clubs

Kotaro Sumita, Kumamoto Gakuen University

## **International Session**

Impact of the 2008 Financial Crisis and Capital Adequacy on Banks' Mortgage Lending Behavior

Szu-Jung Wu, National Cheng Kung University  
Chi-Chun Liu, National Taiwan University

Brand Royalty Flows within Large Business Groups: The Effect of Holding Company Structure and Monitoring of Related Party Transactions

Choong-Yuel Yoo, KAIST  
Seunghyun Cho, KAIST  
Jinhan Pae, Korea University

The Effects of Client Bargaining Power on Audit Pricing in Voluntary and Involuntary Audit Switching Environment

Frendy, Nagoya University of Commerce and Business  
Fumiko Takeda, The University of Tokyo

Loss Expectation and Income Shifting

Ji Seon Yoo, Hoseo University  
Ye Ji Lee, University of Seoul

Opinion Shopping, Auditor Change, and Firm Valuation: New Evidence from South Korea

Kyung-Tae Gong, Deng-Eui Universtiy  
Il-Hang Shin, Gachon University

Managerial Ability and Asymmetric SG&A Cost Behavior

Sera Choi, Korea National Open University  
Iny Hwang, Seoul National University  
Jin-Ha Park, Soongsil University

**International Panel Session:**  
Accounting Education with and after COVID-19

Moderator: Akihiro Noguchi (Nagoya University)

Introduction: Yoshihiro Tokuga (Kyoto University)

Panelist from TAA: Chi-Chun Chou (National Chengchi University and California State University, Monterey Bay)

“How we are dealing with the situation in Taiwan”

Panelist from KAA: Tae-Young Paik (Sunkyunkwan University)

“How we are dealing with the situation in Korea”

Panelist from JAA: Murakami, Y. (Keio Business School)

“How we are dealing with the situation in Japan”

Panel discussion

“What kind of future are we heading for?”

“What kind of change should we anticipate?”

## ***2020 Regional Reports***

Hokkaido Region

<http://www.jaa-net.jp/news/20200505.html>

**Satoshi Imamura**

Hokkai-Gakuen University

Due to COVID-19, the 97th regional meeting at Otaru University of Commerce on May 23, 2020 and the 98th regional virtual meeting on December 12, 2020 were cancelled.

## Tohoku Region

<http://www.jaa-net.jp/meeting/tohoku2020a.pdf>

**Masateru Narikawa**

Tohoku Institute of Technology

The regional meetings were held as follows;

1. The 98th Meeting at Fukushima University on December 12, 2020.

(1) “Accounting Issues on Asset Retirement Costs,” Tomohisa Hirano, Fukushima University.

Discussant: Shingo Sekine, Ishinomaki Senshu University.

(2) “Aggregation and Disaggregation in Earnings Information ,” Shuko Naito, Hirosaki University.

Discussant: Yoshitaka Ohashi, The University of Aizu.

## Kanto Region

<http://www.jaa-net.jp/news/20200925.html>

<http://www.jaa-net.jp/news/20210121.html>

**Shunichi Toyoda**

Musashi University

The 68th Kanto regional meeting was held at Musashi University on March 13, 2021. The main theme of the meeting was “The Controversy over Performance Reporting: Past, Present and Future.” The program of the meeting was as follows:

1. Introduction: Shunichi Toyoda (Musashi University)  
Yoshihiro Tokuga (Kyoto University)
2. Main Presentation
  - (1) Eiko Tsujiyama (Musashi University / Waseda University) “The History of the Controversy over Performance Reporting: Focusing on the IASB/FASB Joint Project”
  - (2) Yasuhiro Yamada (Rikkyo University) “Problems of Profit or Loss in the Statement of Profit or Loss”
  - (3) Masaki Yoneyama (The University of Tokyo) “A New Perspective on Conceptual Analysis in Performance Reporting”
  - (4) Kenichi Akiba (Waseda University) “Issues in Performance Reporting in Japan: Focusing on the Presentation of the Results of Discontinued Operations”
3. Panel Discussion: Eiko Tsujiyama (Chairperson), Yasuhiro Yamada, Masaki Yoneyama, and Kenichi Akiba

## Chubu Region

<http://www.jaa-net.jp/meeting/chubu2020a.pdf>

<http://www.jaa-net.jp/chubu/>

**Kazuhiro Fukaya**  
Aichi Toho University

The regional meeting was held as follows;

The 145th Chubu Regional Virtual Meeting by Aichi Toho University on December 5, 2020.

Guest Speakers Session: CPA Speaker “Impact of COVID-19 on Accounting and Auditing” Niwa Kazuya, JICPA Tokai Association

## Kansai Region

<http://www.jaa-net.jp/meeting/kansai2020.pdf>

<http://www.jaa-net.jp/news/20201206.html>

**Akitomo Kajiura**

Kwansei Gakuin University

The 70th Kansai regional meeting was held as a Zoom meeting hosted by Kwansei Gakuin University on December 19, 2020. The main theme of the meeting was “ESG and Accounting”.

The program was follows.

### **Plenary Session: ESG and Accounting**

Moderator: Atsuo Mukoyama (Osaka City University)

- (1) “ESG, Corporate Value and the Future”, Chika Saka (Kwansei Gakuin University)
- (2) “ESG and Audit”, Eriko Nashioka (Institute for Environmental Management Accounting)
- (3) “ESG and Management Accounting; How will Management Accounting Change, Especially in Practice, in the Future?”, Michiyasu Nakajima (Kansai University)

### **Concurrent Session**

Moderator: Tatsuo Inoue (Kwansei Gakuin University)

- (1) “Does a Leading Indicator Related to a Customer Improve a Firm's Profit?”, Jumpei Hamamura (Momoyama Gakuin University)
- (2) “Macroeconomic Uncertainty and Loss Avoidance Behavior by Managers”, Norio Kitagawa (Kobe University)
- (3) “A Study of US-GAPP and Applicable Companies Index from the Perspective of M&A”, Yujiro Okura (Professor emeritus, Kansai University)

### **Panel Discussion: ESG and Accounting**

Chairperson: Atsuo Mukoyama (Osaka City University)

Panelists: Chika Saka (Kwansei Gakuin University)

Eriko Nashioka (Institute for Environmental Management Accounting)

Michiyasu Nakajima (Kansai University)



## Kyushu Region

**Keiichi Oishi**  
Kyushu University

**The 106<sup>th</sup> regional meeting at Kurume University on June 27, 2020 was canceled.**

**The 107<sup>th</sup> regional meeting was held online (hosted by Kyushu University) on September 26, 2020.**

- (1) “Reconsideration of the Business Accounting: Relating to the Semiology”, Tsutomu Kidota (Saga University) and Hiroki Koga (Saga University).
- (2) “Non-Financial Information and MD&A: A Research Review and Future Agenda”, Yanyan Ji (Graduate School of Economics, Kyushu University).
- (3) “Consideration on Application of Material Flow Cost Accounting: Focusing on Productivity Evaluation”, Zhu Ring (Nagasaki University) and Xu Yang (Nagasaki University).

**The 108<sup>th</sup> regional meeting was held online (hosted by Seinan Gaukin University) on March 27, 2021.**

- (1) “Literature Review of MCS/BCP Research for Risk/Crisis and Disaster”, Nobuyuki Mochizuki (Prefectural University of Kumamoto), Kohji Yoshikawa (Kwansei Gakuin University), Mami Kimura (Tokyo City University), and Eiichiro Kudo (Seinan Gaukin University).
- (2) “Development of Accounting Studies about the U.S. Municipal Bond Market and Applicability to Japanese Market Research”, Kentaro Haraguchi (Seinan Gaukin University) and Yasuhiro Tamba (Seinan Gaukin University).
- (3) “Designing Management Control Systems: An Analysis of Management Accounting Practices in Small and Medium Enterprises”, Tsutomu Tobita (Fukuoka University).