

## 裏表紙

|     |   |
|-----|---|
| 雑誌名 | 東邦学誌  |
| 巻   | 33  |
| 号   | 1   |
| 発行年 | 2004-06-30  |
| URL | <a href="http://id.nii.ac.jp/1532/00000043/">http://id.nii.ac.jp/1532/00000043/</a> |

# TOHO GAKUSHI

Journal of Toho Gakuen

---

Vol. 33, No. 1

June 2004

---

## CONTENTS

### Articles

The Industrial History of the Chubu District (Part3) ..... *Kunihiko Abo* ..... 1

Local Governments in New Zealand

– Efficiency *and* Participation ..... *Kazuaki Okabe* ..... 29

The Logic behind the New ICAEW Guidelines (TECH 7/03)

for Determining Corporate Profits and Dividends ..... *Kazuhiro Fukaya* ..... 41

A Study of “DONDEN Square” ..... *Yasuo Mori* ..... 57

---

Published by

TOHO GAKUEN UNIVERSITY & TOHO GAKUEN JUNIOR COLLEGE

Nagoya, Japan