

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