

# TOHO GAKUSHI

Journal of Toho Gakuen

---

Vol. 33, No. 2

December 2004

---

## CONTENTS

### Articles

- The Development of the Control-based Consolidation  
Approach by the FASB in the U.S. .... *Takahiko Mizuno* ..... 1
- A Rental of Handloom of the Textile-manufacture  
–1868~1910– ..... *Kenji Mizutani* ..... 15
- The Logic behind the New ICAEW Guidelines (TECH 13/04)  
for the Effect of FRS 17 ‘Retirement Benefit’  
on Realized Profits and Losses ..... *Kazuhiro Fukaya* ..... 35
- The Japanese Production System  
and the Industrial Clusters (Part I) ..... *Yoshinari Maruyama* ..... 47
- Present Conditions and Subjects for Reconstruction  
of Local Industries and Towns under Global Economy  
: a Study of Aya Town in Miyazaki Prefecture ..... *Hiroshi Inoue* ..... 57
- The Industrial History of the Chubu District (Part 4) ..... *Kunihiko Abo* ..... 69
- Making of the Yuu Corpus : Longitudinal Spontaneous  
Speech Data of a Japanese Boy ..... *Mayumi Nishibu* ..... 93

### Reports

- Venture Business “Media Support Center, Ltd.” that Originated  
from Toho Gakuen University ..... *Kunihiko Abo*..... 101
- The Education Linkage between High School  
and Toho Gakuen University ..... *Hideo Hirao*..... 105
-