

## Abstracts (要 旨)

The contents of measuring municipal activities according to its purpose  
— from the viewpoint of financial accounting and managerial accounting —

Junko KAKEYA

Accounting is divided to financial accounting and managerial accounting.

Financial accounting provides financial information for external users. Managerial accounting provides internal reports to help users make decisions about their organization.

The purposes of measuring municipal activities are both accountability and management control.

We should select suitable data or analysis methods, according to the purpose of measuring municipal activities. I clarify the differences between financial accounting and managerial accounting, and organize the influences on the mechanism of measuring municipal activities.

In designing or reviewing measuring municipal activities, we can consider a specific method by introducing the viewpoint of accounting.

Key Words : financial accounting, managerial accounting, measuring municipal activities, local government

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An analysis of the historic role of Robert Hart in the foundation  
of the modern post office system in China

Selimu MAILIKAI

This article intends to analyze the historic role of Robert Hart in the foundation of a modern post office system in China during the second half of the 19<sup>th</sup> century and the beginning of the 20<sup>th</sup> century. He was sent to Hong Kong as a British diplomat in 1854 and afterwards he was employed as a bureaucrat by the Qing Dynasty Government. He was expected to be in charge of the Chinese custom houses and post office. At that time, Great Britain and other powers had established their own post stations over China. Therefore, his task was a tremendously difficult one, because he had to develop China's national post office system without damaging the interests of the foreign powers. This dual position caused two opposite views on him : one criticized him as an agent of imperialism and the other admired him as a pioneer of modernization of China. However, there have been recently appearing more objective studies on him, rejecting these simple interpretations in the past. In line with this new tendency, this paper tries to trace his activities concerning the postal system from a neutral and objective point of view, emphasizing, among others, his contribution in the introduction of efficient administrative method in the Chinese post office system. At the same time, the fact that a foreigner managed China's postal system in its initial times explains to some extent why the foreign post stations were maintained much longer in China than in Japan, where the post office system managed by nationals could abolish the foreign post stations in the decade of 1880s.

Key Words : Robert Hart, China Post Office Administration, Civil Postal Office, Foreign Post Offices, Post Office

## The Structural Problems in Financial System of China and Ominous Sign of its Property Bubble Bursting

Kazuo TORITANI

The purpose of this article is to examine the possibly bursting property bubble, which is nowadays mostly concerned inside and outside of China, and its financial source dubbed 'Shadow Banking'. For this, firstly, here are taken socially and economically structured contradictions such as conflict between urban and rural area, and contradiction between production and consumption in Chinese economy led by both external demand and equipment investment. Secondly, stratified on the contradictions above, the following matters are taken up to see the problem; 'honey moon' relationship between larger commercial bank and state-owned corporation under command economy, inter-governmental relationship between central and local governments, and inflation under regulated interest-rate system. Therefore, it touches decision-making process on resource allocation and its aftermath, which should be concerned with the essence of current Chinese political economic system. Due to this, 'financial de-regulation', which is put on one of the top agenda on the list of Chinese economic policy, should be also studied in light of the political economic system, rather than as purely economic matter.

Key Words : China, bubble economy, shadow banking, Renminbi

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## Expansion of Yamadanishiki (Sake-rice) production and local agriculture — On the analysis of the small scale production areas —

Hideko TAKEYASU

The total amount of Sake production had been decreasing since two decades, however in 2011, it turned into the slight increase. Consumption of regular type Sake is still decreasing and the reason for the increase from 2011 seems to be the gradual increase in consumption of Tokutei-meisyou (an excellent type of Sake) including Ginjo-shu. Yamadanishiki is the material rice necessary for make Ginjo-shu.

Yamadanishiki has enjoyed the reputation as the highest quality among sake rice for over a half century. It is produced in 32 prefectures in Japan. The amount of production is the biggest among all kinds of sake rice. The main production area is in the southern parts of Hyogo. This area tends to fall down the production, but some of the small scale production areas are positive for producing Yamadanishiki.

The agriculture, the manufacture and the distribution system are interrelated together in terms of Sake. This paper aims to analyze the recent situations of small scale production areas, Mie, Shiga, Tottori, Hiroshima and Yamaguchi, and to prospect the future of Yamadanishiki production.

Key Words : Yamadanishiki (Sake-rice), local agriculture, Sake, small scale production areas

Intersection of Ethnicity and Gender in the Care in Multicultural Societies  
— A Case Study of Elderly Care among British Pakistanis —

Masako KUDO

The aim of this paper is to explore how ethnicity and gender intersect in the practices of elderly care in multicultural contexts through the case of Pakistani community in the UK. First, the process of Pakistani migration to the UK and the socio-economic status of these migrants are examined, followed by the exploration of the economic and other disadvantages that Pakistani elderly experience. The paper also discusses various problems for Pakistani elders to use the care provided by statutory services and the possibilities and constraints of culturally sensitive services. The paper then focuses on family care which has been emphasized in the state welfare policies. In order to explore how care is undertaken within families, the paper discusses the dynamic changes taking place within British Pakistani families, followed by an explanation of how caring obligations are distributed, often unevenly, among family members. By referring to interview data collected in the city of Birmingham in 2012 and 2013, this paper sheds light on how women in particular negotiate their caring roles and how factors such as their economic activities and changing marital practices interplay with the ways in which they perform care.

Key Words : the UK, Pakistani community, multicultural society, care, gender

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The Personhood Arguments Revisited: Future-like-ours,  
Animalism, and Time-relative Interest

Satoshi EGUCHI

In this article, I will discuss Don Marquis' "Future Like Ours Account", which suggests grave immorality of abortion, and show that it is heavily related to the problem of personal identity. As a plausible candidate for the criterion of personal identity, I will line up the four plausible view of the problem, that is, Psychological Account, Embodied Mind Account, Genetic Account, and Animal Account. I will show that even if either Genetic Account or Animal Account is true, Jeff McMahan's Time-relative Interest Account can provide an argument against Future Like Ours Account.

Key Words : abortion, personhood, personal identity

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