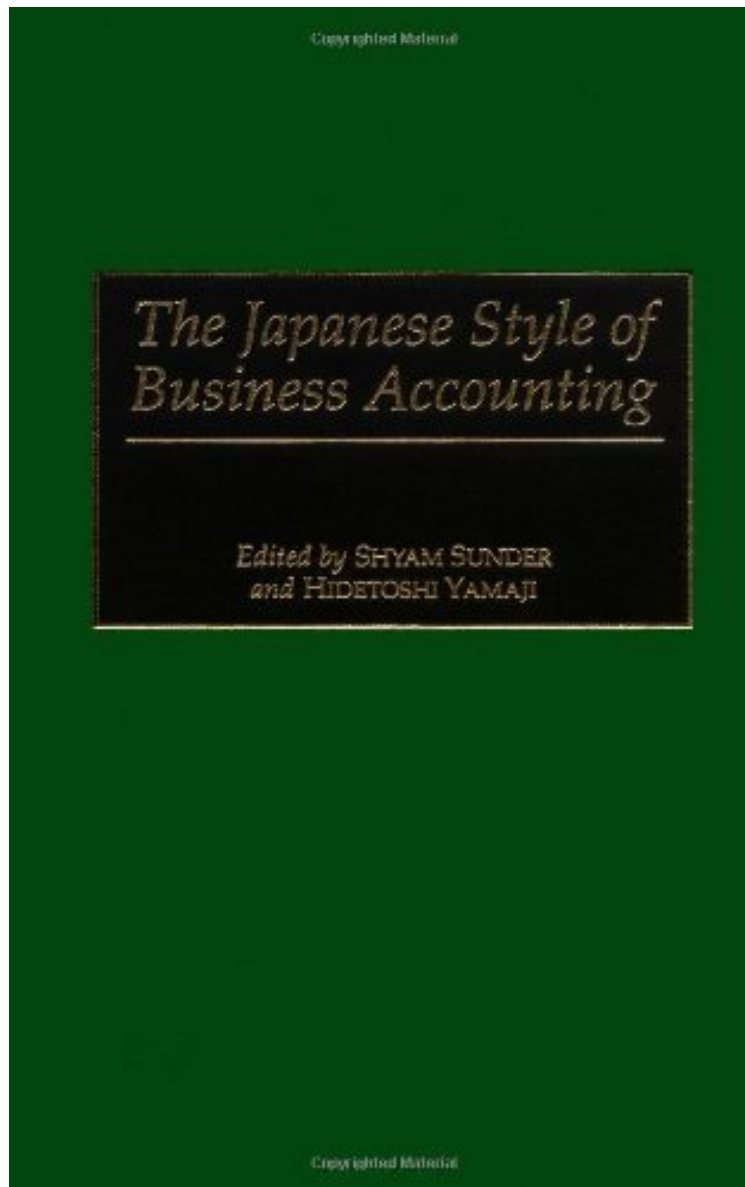


[Free] The Japanese Style of Business Accounting

The Japanese Style of Business Accounting

Shyam Sunder, Hidetosh Yamaji
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Shyam Sunder, Hidetosh Yamaji : The Japanese Style of Business Accounting before purchasing it in order to gauge whether or not it would be worth my time, and all praised The Japanese Style of Business Accounting:

Japan has been, and will likely remain, the second largest economy in the world. In the four decades following the Second World War, it dazzled the world, its enviable social indicators, unprecedented fast and sustained with

economic growth, process innovations, high productivity and high quality of manufactured product. In the nineties, the growth slowed down to a crawl, and a recession and deflation now threaten it. Could we foretell these historic ups and downs on the basis of financial reports of Japan's great corporations? The 14 chapters of the book take a sweeping view of accounting, covering methods, data, theories, and comparisons. Institutionalism has been a major force in accounting thinking in the United States as well as Japan. The influence of Marxian theory on Japanese accounting and social science thinking remains vastly underappreciated in the United States. A direct comparison of Japanese and U.S. factor markets, and Korean and German accounting practices also reveals important differences. It is crucial for anyone interested in international investments, trade, and economics to understand Japanese financial reporting practices and how they differ from the United States practices. While a few comparative works on Japan and U.S. financial reporting are available, they rarely give the reader an in-depth understanding of the similarities and differences between the United States and Japan. In this volume, a Japanese and U.S. editor have collaborated to bring an understanding of Japanese accounting practices, perspectives, and their implications to the English speaking audience.

About the Author SHYAM SUNDER is James L. Frank Professor of Accounting, Economics and Finance at Yale University. He has published extensively and has served as a consultant to major corporations, United States government. He is a founder of the Economic Science Association and served as Director of Research for the American Accounting Association. His award winning book, *Theory of Accounting and Control* has been translated into Japanese and Korean. HIDETOSHI YAMAJI is Professor of Finance and Accounting at the Research Institute for Economics and Business Administration at Kobe University. He has been a visiting scholar at the University of Illinois at Urbana-Champaign and is the author of 14 books including *The Japanese Stock Market* (Praeger, 1988).