

CONTENTS

[Biographical Sketches of Retiring Professors]

Professor Etsuo Ohta	i
Professor Tadashi Mori	iii

[Articles]

Reorganization of Municipalities and “Reform” of their Financial Systems	Akira Yamada	1
Der Werdensprozeß der Lehre des deutschen Rechnungswesens und die Lehre von Heinrich Nicklisch	Tetsuhiko Mori	17
A Study on the Sibling Relationships of the Elderly People in Japan and the U.S.A. :An Analysis of the Data of NSFH87·88 and NFR98	Masashi Adachi	39
An Essay on ‘Social Case in Living’	Kimio Yoshimura	53
A Study of the Idea and the Practices at the “Aiko-en”	Takimura Masato Komatsu Yuko	57
The Collection of the Public Elementary School Fee of the Country in the Republic of China	Asakura Mika	77
Ocarina Lessons as Lifelong Education (2)	Itsumi Kato	95
The Challenges of Academic Writing for Japanese University Students	Sean Daniel Gaffney	113
The Occasions (Le Occasioni) or The Meeting Point Between Hopkins and Montale	Lala Ferrini	129
Edited with an Introduction by Kunio Shimane		
[Other]		
Editorial Regulations		139
List of Contributors		141