

OSAKA SANGYO UNIVERSITY

JOURNAL OF ECONOMICS

Vol. 18 No. 3

Jun 2017

<Articles>

- What the Engineers Studied in 19th Century UK University:
The case of *Oyatoi* railway engineers in Meiji Japan
..... HAYASHIDA Haruo (1)
- Local Government Finance and Municipal Bond Rating:
With Focus on the Transition from Rants and Ratings to R & I
..... OOHIGASHI Tatsuki (35)
- Social Inclusion by Means of Basic IncomeSAITO Ryuji (65)
- Characteristics of Tax Consciousness and Direction of
Tax Administration Systems
..... YOKOYAMA Naoko (79)

<Note>

- From the Co-evolution of Concurrence and Fragmentation to the
Co-evolution of Solidarity and Cooperation
—The Horizon that the Social Struggle
by Kansai Raw Concrete Industries have opened up SAITO Hideharu (103)
-

ACADEMIC SOCIETY OF
OSAKA SANGYO UNIVERSITY