

OSAKA SANGYO UNIVERSITY

JOURNAL OF ECONOMICS

Vol. 14 No. 2

March 2013

<Articles>

- The Beginning of Taxation on Depreciable Assets in Japan :
In Relation to Revaluation of Assets as Mentioned in the Shoup Recommendation
..... TOTANI Hiroyuki (1)
- Compliance Costs of Income Tax and Consumption Tax
..... YOKOYAMA Naoko (19)
- Morel's Death
..... HAYASHIDA Haruo (35)
- Human Rights Universality Debate Hindering Universal Progress of Human Rights
..... KUBO Makoto (61)
- The Effect of Regression Dependent Background Risk on Asset Prices
..... OSAKI Yusuke (85)
- Empirical Tests of Consumption Capital Asset Pricing Model for Japan
..... FUJII Yoichiro (95)
- <Note>
- Emacs as Execution Environment of Programs
..... ITOH Makoto (111)
- Conflict between Economic Freedom and Social Democratic Rights in the EU:
Debates Concerning the Viking Case, ECJ Preliminary Rulings, and
Monti II Regulation
..... HONDA Masako (121)
-

ACADEMIC SOCIETY OF OSAKA
SANGYO UNIVERSITY