

関西学院大学大学院 経営戦略研究科

博士課程先端マネジメント専攻

2011年度 春学期入学試験

外国語（英語）問題

(注意事項)

- 監督者から試験開始の指示があるまで、問題用紙の内容は見ないでください。
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- 不正行為者は試験を無効とします。

<この問いの解答を別紙の解答用紙に記入しなさい。>

1. 次の英文のうち、『 』部分（次ページ）を日本語に訳しなさい。

The model of corporate governance which emerged in large Japanese companies in the period of sustained postwar growth that ended with the bursting of the "bubble" at the end of the 1980s was one which appeared to be highly stable, was rooted in specific national practices, and, notwithstanding its distinctiveness, was efficient in the sense of providing a framework for the growth of a corporate sector which was highly competitive in product market terms and successful in generating secure and well-paid employment for a sizable core of employees. This model came to be understood as the result of interaction between a number of complementary institutions. Capital markets were relatively illiquid, with extensive corporate cross-shareholdings, limited voice for external shareholders, and passive institutional investors (Sheard 1994). By contrast, there was a prominent role for mechanisms of so-called relational finance, such as bank-led monitoring, and internal financing channelled through group-level holding companies (Aoki 1994). Within the organizational structure of the "community firm" (Dore 1973; Inagami and Whittaker 2005) labor relations were arranged around lifetime employment, company unionism, and internal promotion of management. In various ways, finance and labor complemented each other to favor the emergence of firms which were strongly growth-orientated, and committed to generating internal capabilities over the longer term. Management had considerable autonomy within a system of "contingent governance" in which banks, holding companies, or, occasionally, government ministries might intervene at points of crisis (Aoki and Patrick 1994), but in which there was little experience of the continuous monitoring through capital-market mechanisms of the kind which were developing in the United States and Britain toward the end of this period, most notably through hostile takeover bids and the growing role within boards of external, independent directors.

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One of the most striking features of this model was its apparent lack of visible institutional support. Japan's corporate law during the middle decades of the twentieth century was contained in the Commercial Code of 1899, which had been based on the German civil law of the late nineteenth century. The Code was revised in 1950 under the influence of the policies of the General Headquarters (GHQ) of the Allied Occupation, thereby incorporating a number of elements drawn from the US corporate law of that time (West 2001). The Japanese joint stock company was one in which the ultimate governing body consisted of the shareholders in general meeting; they had the power to appoint and remove directors on a simple majority vote, and to pass special resolutions with a two-thirds majority. The board of directors was the organ vested with executive powers and the responsibility for running the company as a business. Thus the basic legal form of the Japanese firm was (and is) no different from that which prevailed in most other developed economies. It was only distinctive in a few respects. One of these was the institution of the statutory or corporate auditors. This body, which predated the 1950 reforms, was given the responsibility for overseeing the board's conduct of the company's business as well as various accounting matters, and could demand information from the board. The 1950 changes limited its supervisory powers to accounting issues, partly in order to emphasize the board's responsibility for overseeing management. In the mid-1970s, some of the powers of the corporate auditors were restored as a response to high-profile failures and scandals. The corporate auditors can be seen as playing a similar role to the supervisory board in the two-tier structure which is normal in German-origin systems. However, the Japanese structure was not, formally, a two-tier board as the German one was, and the powers of the Japanese auditors were much more limited than those of the German supervisory board. There was no provision for employee-nominated directors or auditors, or, more generally, for labor-management codetermination on German lines. There was also no equivalent in Japanese labor law to the legal support for employee voice through works councils which characterized the German model.



出典 : D.H.Whittaker and S.Deakin, *Corporate Governance and Managerial Reform in Japan*
Oxford University Press, 2009

<この問いの解答を別紙の解答用紙に記入しなさい。>

2. 次の英文を和訳しなさい。

Harmonization and Convergence

The word *harmonization* appears to mean different things to different people. Some view harmonization as the same as standardization. However, whereas standardization implies the elimination of alternatives in accounting for economic transactions and other events, harmonization refers to the reduction of alternatives while retaining a high degree of flexibility in accounting practices. Harmonization allows different countries to have different standards as long as the standards do not conflict. For example, prior to 2005, within the European Union harmonization program, if appropriate disclosures were made, companies were permitted to use different measurement methods: German companies could use historical cost for valuing assets, while Dutch companies could use replacement costs without violating the harmonization requirements.

Harmonization is a process that takes place over time. Accounting harmonization can be considered in two ways, namely, harmonization of accounting regulations or standards (also known as formal or de jure harmonization), and harmonization of accounting practices (also known as material or de facto harmonization). Harmonization of accounting practices is the ultimate goal of international harmonization efforts. Harmonization of standards may not necessarily lead to harmonization of accounting practices adopted by companies. For example, a recent study in China found that despite the Chinese government's efforts through legislation to ensure harmonization between Chinese GAAP and IASC GAAP, there was no evidence that such efforts eliminated or significantly reduced the differences that exist between earnings calculated under Chinese and IASC GAAP. Other factors such as differences in the quality of audits, enforcement mechanisms, culture, legal requirements, and socioeconomic and political systems may lead to noncomparable accounting numbers despite similar accounting standards. An empirical study conducted in 1996 to assess the impact of the IASC's harmonization efforts, focusing on the accounting practices of major companies based in France, Germany, Japan, the United Kingdom, and the United States, concluded that the impact had been quite modest. The study considered 26 major accounting measurement issues and found that in 14 cases harmonization had increased, but in 12 cases harmonization had decreased.

Convergence also is a process that takes place over a period of time. Unlike harmonization, convergence implies the adoption of one set of standards internationally. The IASB's main objective is to achieve international convergence with its standards, whereas the objective of its predecessor IASC was to work toward harmonizing accounting standards across countries. In other words, the efforts of the IASB are directed toward developing a high-quality set of standards for use internationally for financial reporting purposes (global standard setting). Convergence means reducing international differences in accounting standards by developing

high-quality standards in partnership with national standards-setters. This process applies to all national regimes.

Source: Douplik, T. and H. Perera, *International Accounting Second Edition*, McGraw-Hill/Irwin, New York, 2009.

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専門論文 問題
(マーケティング分野)

(注意事項)

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<この問いの解答を別紙の解答用紙に記入しなさい。>

次の3つの問題の中から2つを選んで回答しなさい。

1. 消費者関与の概念をブランド関与と製品関与に分けて、それぞれ説明しなさい。
2. プライベートブランドの存在意義を述べなさい。
3. 差別化戦略の視点から価格差別に関して議論しなさい。

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専門論文 問題
(行政経営分野)

(注意事項)

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<この問いの解答を別紙の解答用紙に記入しなさい。>

【問題】 次の4つの設問から2題を選択して論述しなさい。

【設問1】 公会計の概念フレームワークについて論述しなさい。

【設問2】 総務省方式基準モデルと改訂モデルを比較し、その相違を論述しなさい。

【設問3】 自治体における政策と組織の一致の必要性について論述しなさい。

【設問4】 NPM (New Public Management) のフレームワークについて論述しなさい。

Kwansei Gakuin University
Institute of Business and Accounting
Graduate Department of Advanced Management
(Ph.D.)

Entrance Examination
Spring Semester Entry 2011

Essay in Academic
Discipline
(Management)

Notes:

- Please do not look at the contents of the examination paper until the examination is started by the supervisor.
- Please complete all answers in English.
- Please follow the directions of the supervisor in all respects within the examination room.
- Nothing but writing implements, examination slip , and a watch may be placed on the desk. You are not permitted to use either writing implements or a watch that incorporate calculation or translation functions. Cancel the alarm function of your watch, and switch off your cell phone completely.
- Cheating in the examination will result in disqualification.

< Please write your answers for these questions in the attached papers. >

Select one question from the following three questions and answer it.

1. Explain "Resource-based View of the Firm" by comparing it with Michael Porter's Positioning Strategy.
2. Explain the meaning of a word of "Strategic" in the Strategic Human Resource Management.
3. Explain theoretical relations between Organizational Justice and Organizational Citizenship Behavior.