

REVIEW OF COMMERCE AND BUSINESS

[Articles]

- Zur Abgrenzung von kleinen und mittleren Unternehmen
in Deutschland und Japan ————— Hideo Kubota/Hermann Witte 1
- The Characteristics of Japanese Management and its Review ————— Yuuki Yoshinaga 15
- A Study on The Fixed Assets and Depreciation
—In a Way of Thinking on Professor R. S. Gynther's Theory— ————— Kouki Yamatani 47
- Promotion Strategy for Small Manufacturers in Japan ————— Hisayoshi Yamamoto 65
- Introduction to Micro Marketing ————— Jitsuo Saito 89
- Consuming Story in the Tourist Industry ————— Kyoichi Murakami 115
- The Strength Plan of Market Competitiveness in the Business Service ————— Tei Shin Gou 135

[Note]

- Tarô Tujimura's Essay of Landscape of Tourism Areas ————— Hideji Yokoyama 151
- Measurement Theory for Liabilities by L. Lorensen (Part II) ————— Masaru Tanaka 169

[Annual Report]

- Annual Report 2004 ————— Editors 185
Sadakazu Ishihara/Tomoya Matsuo