

JOSAI INTERNATIONAL UNIVERSITY

BULLETIN

Faculty of Management
and Information Sciences

CONTENTS

〈Research Reports〉

The Growing Adoption and Social Consequences of the So-Called “Salary-Reduction Type”
Corporate Defined Contribution Pension Plan Takako Onishi (Kanamaru) 1

The Impact of the Trump Administration’s Second-Term America First Policy
on the Global Economy Mie Yoshioka 15

Accounting Treatment under the New Lease Accounting Katsuhiro Suzuki 27

〈Lecture〉

Rethinking the Corporate Inhabitant Tax under Tax Autonomy:
Lessons from Municipal Mergers Shohei Nagasawa 45

JOSAI INTERNATIONAL UNIVERSITY

1, Gumyo, Togane-shi
Chiba, 283 - 8555 Japan