

# CONTENTS

A Study on the Practicing CSR in Pharmaceutical Company : with a Central Focus on Integrated Reporting .....	Takashi Aoki ...	1
Cheap Talk and Efficiency .....	Ryosuke Ishii ...	19
Deceleration of International Convergence of Accounting Standards and the Current Situation in Japan .....	Masayuki Ishikawa ...	25
A Study of the Decision-Making Process of Investors in Evaluating Corporate Social Responsibility : A Method for Estimating the Weight of Evaluation Elements in SRI .....	Mamoru Uehara ...	41
Clue to the Creation for Theory of Action in Marketing Channels : From the Viewpoint of Austrian Economics .....	Hideki Ohtsuka ...	61
Commoditization and Customer Value .....	Kousou Fu ...	79
Legitimacy of Business Accounting Council .....	Junta Mori ...	93