

CONTENTS

Integration of Effectuation Process and Knowledge Creation and Knowledge Practice for Risks that are Difficult to Quantify —Utilization of a Knowledge Generation Process in the Subjective Risk Assessment Process— Mamoru Uehara	1
Quantitative Analysis Model Using the Halo Effect in Electronic-Word-of-Mouth —Analysis of Positive / Negative ratio of Word-of-Mouth and Purchase Intention— Mamoru Uehara	19
—Impact of New Standards on Revenue Recognition— Osamu Kasuya	35
The activity report of online dance classes —A note of fieldwork under the COVID-19 pandemic— Shuku Kanno	51
Toward the establishment of new B2B marketing theory with more explanatory power —From a Service Dominant Logic (SDL) perspective— Makoto Sawada	63