

Title	裏表紙
Sub Title	
Author	
Publisher	慶應義塾大学出版会
Publication year	2020
Jtitle	三田商学研究 (Mita business review). Vol.63, No.3 (2020. 8)
JaLC DOI	
Abstract	
Notes	
Genre	
URL	<a href="https://koara.lib.keio.ac.jp/xoonips/modules/xoonips/detail.php?koara_id=AN00234698-20200800-0110">https://koara.lib.keio.ac.jp/xoonips/modules/xoonips/detail.php?koara_id=AN00234698-20200800-0110</a>

慶應義塾大学学術情報リポジトリ(KOARA)に掲載されているコンテンツの著作権は、それぞれの著作者、学会または出版社/発行者に帰属し、その権利は著作権法によって保護されています。引用にあたっては、著作権法を遵守してご利用ください。

The copyrights of content available on the Keio Associated Repository of Academic resources (KOARA) belong to the respective authors, academic societies, or publishers/issuers, and these rights are protected by the Japanese Copyright Act. When quoting the content, please follow the Japanese copyright act.

VOL. 63 NO. 3 AUGUST  
2020

# MITA BUSINESS REVIEW

The Society of Business and Commerce  
Keio University, Mita, Minato-ku, Tokyo

## Articles

- Susumu Tomooka; The Raison d'Être of the Argument about Accounting Entity..... 1*

- Takashi Nagami and Fumio Naito; EU Regulations on Statutory Audits:  
Background, Content and Implementation Status ..... 13*

- Susumu Tomooka; The Corona Shock and Accounting..... 35*

## Notes

- Chie Iguchi, Yoshikazu Sakamoto and Tetsuya Usui; The Evolution of MHI Vestas Offshore Wind  
A/S: Danish and Japanese Experiences..... 45*

## Materials

- Yutaka Hamaoka; A Survey on Research and Development 2019:  
Trend Analysis from 2007 to 2019 ..... 55*

- Eri Yokota and Yudai Onitsuka; A Survey of Corporate Planning Divisions  
in Japanese Companies..... 83*