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Professor Emeritus, The University of Tokyo

Professional Experiences:

- Professor, Faculty of Economics, Meiji-Gakuin University, 2003.4.~2012.3.
- Professor, Faculty of Economics, The University of Tokyo, 1984.4.~2003.3.
- Associate Professor, Faculty of Economics, The University of Tokyo, 1976.7.~1984.3.
- Associate Professor, Faculty of Economics, Musashi University, 1974.4.~1976.6.
- Assistant Professor, Faculty of Economics, Musashi University, 1973.4.~1974.3.

Other Professional Experiences:

- Chairman, Accounting Standards Board of Japan (ASBJ), 2001.7.~2007.3.
- President, Japan Accounting Association, 2006.9.~2009.9.

Selected Bibliography:

Books (in Japanese)

- Research in Accounting Standards*, Chuo-Keizai Publishing, 2009.
- Accounting Measurement and Disclosure*, University of Tokyo Press, 1999.
- Corporate Accounting: Income Determination and Financial Disclosure*, University of Tokyo Press, 1988.
- Studies in Asset Revaluation*, University of Tokyo Press, 1984.
- Theory of Accounting Measurement*, Moriyama Book Store, 1974.

Chapters in Books (in English)

- Japan: Postwar to Present, G. J. Previts, P. Walton, P. Walnizer ed., *A Global History of Accounting, Financial Reporting and Public Policy: Asia and Oceania*, Emerald Group Publishing Ltd., 2011.
- Significance of Convergence and the Role of IFRS in Japan, H-G. Bruns, R. H. Herz, H-J Neuburger, D. Tweedie ed., *Global Financial Reporting: Development, Application and Enforcement of IFRS*, Schäffer Poeschel, 2008.

Journal Articles (in English)

- Exploring the Relevance and Reliability of Fair Value Accounting, (with Yoshitaka Fukui), *Accounting, Economics and Law: A Convivium*, Ahead of print, 2020.
- On Understanding Mattessich and Ijiri: A Study of Accounting Thought by Nohora García, (with Yoshitaka Fukui), *Accounting, Economics and Law*, Ahead of print, 2019.
- Whither the Concept of Income?, (with Yoshitaka Fukui), *Accounting, Economics and Law: A Convivium*, Vol. 9, No. 1, 2019.
- Reconstructing Accounting Research: Beyond Theory without Data and Data without Theory, *Accounting, Economics and Law: A Convivium*, Ahead of print, 2019.
- The International Politics of IFRS Harmonization, *Accounting, Economics and Law: A Convivium*, Vol.3, No. 2, 2013.
- Accounting Standards and Global Convergence Revisited: Social Norms and Economic Concepts, *The Japanese Accounting Review*, Vol. 1, 2011.
- Asset Revaluation and Cost Basis: Capital Revaluation in Corporate Financial Reports, *Accounting Historians Journal*, Vol.10, No.1, 1983.

Journal Articles (in Japanese)

- From among more than 100 pieces:
- Accounting and Economic Nature of Goodwill, (1) and (2), (with Yoshitaka Fukui), *Kaikei (Accounting)*, Vol. 201, Nos. 3-4, 2022.
- Recognition and Derecognition of Goodwill, *Kaikei (Accounting)*, Vol. 199, No. 5, 2021.
- The Role of Nominal Accounts in Accounting Measurement, *Kaikei (Accounting)*, Vol. 198, No. 2, 2020.
- Accounting for Shareholder Transactions: Two Opposite Views, *Kaikei (Accounting)*, Vol. 196, No. 5, 2019.
- Economic Income vs. Accounting Profit: Windfall Gains and their Recycling, *Kaikei (Accounting)*, Vol. 172, No. 4, 2007.
- Income Determination based on the Release from Risk of Investments, *Kigyo-Kaikei*, Vol. 59, No.1, 2007. Rest omitted.