

2.6.2 Laboratory : Farm Managerial Information and Accounting

Member:	Professor	Shigeaki Oda
	Associate Professor	Bunyo Kagawa
	Doctor's program	3
	Master's Program	3

A. Research Activities (2009.4-2010.3)

A-1. Main Subjects

a) Research on management and accounting for agricultural corporations

There is a tendency of family farms in Japan to change into firms and corporate bodies. Central and local governments and groups have been encouraging it recently. However, in the academic circles, only research in institutions is advanced, while research in management and accounting is quite weak. Therefore, our section has been studying the importance and organization of agricultural corporations theoretically in the fields of business, financial accounting, and management accounting for several years. We also are doing many case studies all around Japan.

b) Study of farm services

Every farm business pursues its expansion and rationalization. Depending on farm services is one possible means. It includes various categories such as; consignment of productive operations, sales, purchases, and distribution, diagnosis and analysis of management and technique, bookkeeping, and booking analysis tax declaration, information gathering and its analysis, etc. There is no doubt that the need for farm services is increasing in Japan. Our section is studying the concept of farm services by basing on the theory of farm industrial institution, business theory, cost calculation theory, and theoretical cost-benefit analysis.

c) Research on information systems in farm management

In this highly information-oriented age, it is necessary for farm managers to gather, analyze, and utilize information efficiently. Apart from quantitative information related to accounting, technique, and marketing, managers require qualitative information concerning the business. They require both an internal information system on their businesses and an external information system within their regions. Our section is doing research on decision making, accounting information, information systems, and industrial organizations theoretically. We

are collecting and analyzing other researches information and case studies in this field in and out of Japan.

A-2.Publications and presentations

a) Publications

Books

- Shigeaki Oda & Ryuichi Masubuchi edt,"Agricultural Family Business Governance and Management ; a framework for career development in Agriculture",2009,Annual Academic Report of Farm Management of Japan No.7

Reviews

- Noriaki KAWASAKI, Haruhiko IBA, Koji OCHIAI, Nobuko UEDA, Shigeaki ODA,"Cultivation Contract for Wine Grapes and Promotion of Regional Agriculture",Journal of The American Society for Enology and Viticulture, Japan Chapter, Vol.20, No.3, 2009.11

b) Conference and seminar papers presented

- The Association for Agricultural and Forestry Economics, 1

A-3.Off-campus activities

Membership in academic societies

- Shigeaki Oda : The Agricultural Economics Society of Japan, The Farm Management Society of Japan, The Association for Agricultural and Forestry Economics(director) , American Society for Enology and Viticulture, Japan Chapter, Director, Japan Statistical Society, Japan Statistical Economics Society

- Bunyo Kagawa : The Association for Agricultural and Forestry Economics(director)

Research grants

1. Grants-in-aid for Scientific Research(KAKENHI)

- Grant-in-Aid for Scientific Research(C) : Bunyo Kagawa : A Research on Human Resources Development in Agriculture:A Framework for Career Cycle

B.Educational Activities(2009.4-2010.3)

B-1.On-campus teaching

a) Courses given

- Undergraduate level : Outline of Farm Managerial Information and Accounting Survey(Oda), Survey Method for Farm Management(Oda, Kagawa), Accounting for Farm Finance(Kagawa), Practice of Agricultural and Forestry Statistics(Kagawa), Monograph for Agricultural and Forestry Economy I (Oda), Monograph for Agricultural and Forestry Economy II (Kagawa), Seminar in Farm Managerial Information and Accounting I (Oda, Kagawa), Seminar in Farm Managerial Information and Accounting II (Oda, Kagawa), Seminar in Farm Managerial Information and Accounting III(Oda, Kagawa), Fundamental Practice for Farm Accounting(Oda, Kagawa), Training of Research Method I (Oda, Kagawa), Training of Research Method II (Oda, Kagawa)
- Graduate level : Farm Managerial Information and Accounting I · II (Oda), Methodology of Farm Accounting(Kagawa), Advanced Seminar on Farm Managerial Information and Accounting I · II (Oda, Kagawa)

B-2.Off-campus teaching etc.

Part-time lecturer

- Shigeaki Oda: Osaka Economic University(Outline of Information Processing Methods)
- Bunyo Kagawa: Nara Women's University(Practice of Social Statistics)

Open lectures, etc.

- Shigeaki Oda: The 73th Farm Accounting and Management Lectures at Kyoto University (1st class)
- Bunyo Kagawa: The 73th Farm Accounting and Management Lectures at Kyoto University (1st class)

B-3.Overseas teaching

International students

- International students : Master 1 (China)

C.Other Remarks

- Shigeaki Oda: The Council of Price Stabilization Policy in Kyoto Prefecture

- Bunyo Kagawa: Committee of Joyo City agricultural promotion conference