

# Chair                      Management & Information of Agricultural Enterprise

## 2.6.2                      Laboratory : Farm Managerial Information and Accounting

Member:	Professor	Shigeaki Oda
	Associate Professor	Bunyo Kagawa
	Doctor's program	4
	Master's Program	3
	Undergraduate	3
	Other	1

### **A. Research Activities (2010.4-2011.3)**

#### **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

- Translation to Japanese :Koki Yokotsuka, Shigeaki Oda, Koji Ochiai, Haruhiko Iba, Bunyo Kagawa, 'Wine -Aglobal Business', Showado, 2010.12

#### Original Papers(including book-reviews)

- Noriaki KAWASAKI, Tasuku NAGATANI<sup>1</sup>, Haruhiko IBA, Nobuko UEDA, Koji OCHIAI, Shigeaki ODA:An empirical analysis on the sustainable business of Regional Small Winery – From the viewpoint of product portfolio distributed by potential sources of grape –, Journal of The American Society for Enology and Viticulture, Japan Chapter, Vol.20, No.2, 2010.11

- Shigeaki Oda, Shosei Chinda: 'The Significance of Accounting Measurement in Agricultural Production: From a Viewpoint of the Structural Theory of Accounting Postulates', The Natural Resource Economics Review, No.16,2011.3

## **A-3.Off-campus activities 1**

### Membership in academic societies

- higeaki Oda : The Agricultural Economics Society of Japan, The Farm Management Society of Japan, The Association for Agricultural and Forestry Economics(director) , The American Society for Enology and Viticulture, Japan Chapter(director,the chief editor), Japanese Society of Agricultural Informatics(director), Japan Statistical Economics Society

- Bunyo Kagawa : The Association for Agricultural and Forestry Economics(director) , The Agricultural Economics Society of Japan, The Farm Management Society of Japan, The Agricultural Economics Society of Hokkaido, The Agricultural Economics Society of Touhoku, Japan Statistical Economics Society

## **A-3.Off-campus activities 2**

### 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(2010.4-2011.3)**

### **B-1.On-campus teaching**

#### a) Courses given

- Undergraduate level: Outline of Farm Managerial Information and Accounting Survey(Oda), Accounting for Farm Finance(Kagawa), Practice of Agricultural and Forestry Statistics(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: Nigata University(Agricultural Accounting), Yamanashi University(Management for Winery), Osaka University of Economics(Study of Information)
- Bunyo Kagawa: Nara Women's University(Practice of Social Statistics)

#### Open lectures, etc.

- Bunyo Kagawa: The 74th Farm Accounting and Management Lectures at Kyoto University (1st class)

### **B-3.Overseas teaching 1**

#### International students

- International students : Undergraduate 1 (Chaina) Master 1 (Chaina) Research Students 1 (Chaina) Auditing Students 1 (Taiwan)

## **C.Other Remarks**

- Shigeaki Oda: Agriculture, Forestry and Fisheries Councils of Osaka prefecture
- Bunyo Kagawa: Committee of Joyo City agricultural promotion conference

Special notes :

Japan Swimming Federation, Student Committee, West Japan Branch(vice chairman)