

# Taichi Kajiwara

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University of Kochi  
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## Present Position

Assistant Professor, Faculty of Cultural Studies, University of Kochi. 2015.4 to present.

## Previous Academic Position

Assistant Professor, Kochi Junior College. 2010.4-2015.3

Instructor (part-time), Faculty of Cultural Studies, University of Kochi. 2014.5-9

Visiting Scholar, Center for Japanese Studies, University of California, Berkeley. 2013.4-2014.3

Instructor (part-time), Kochi National College of Technology. 2012.4-9

Instructor (part-time), Fukuyama University, Faculty of Economics. 2009.4-2010.3

## Education

Ph.D. in Commerce, Graduate School of Commerce, Doshisha University. 2013.3

Master of Commerce, Graduate School of Commerce, Doshisha University. 2007.3

Bachelor of Business Administration, Faculty of Business Administration, Ryukoku University. 2005.3

## Doctoral Thesis

Kajiwara, T., "Intrinsic Value of Double-Entry System: Expected Return on Investment Based Classification of Accounts and Concept of Firm", Graduate School of Commerce, Doshisha University, March 2013, pp.1-143, in Japanese.

## Research Interests

Varieties of Return on Investment (ROI). Intrinsic value of Double-Entry System and Capital Cost.  
Presentation of Financial Statements. Accounting for Not-for-Profit Organizations.  
Accounting and Recordkeeping History. Accounting Education.

## Published Papers

Kajiwara, T., “New Definition of Sources and Applications: An Approach to the problem of the Financial Statement Presentation”, *Financial Accounting Research*, The Financial Accounting Research Association, No.10, May 2016, pp.27-54, in Japanese.

Kajiwara, T., “Preparing and Analysing the Statement of Accumulated Activities in Not-for-Profit Organization (NPO)”, *The Journal of Social Science, Kochi Junior College*, No.108, March 2016, pp.1-23, in Japanese.

Kajiwara, T., “ROI-Based Classification of Sources and Applications”, *The Doshisha Business Review*, Doshisha University, Vol.67, No.4, March 2016, pp.167-189, in Japanese.

Kajiwara, T., “A Study on Corporate Governance in the Specified Nonprofit Corporation (NPO)”, *The Journal of Social Science, Kochi Junior College*, No.106, March 2015, pp.43-74, in Japanese.

Kajiwara, T., “A Study on Investment Decision-Making Information for Community Development Financial Institutions (CDFI): Features of Rating System and Return on Investment (ROI) in Nonprofit Investment”, *The Journal of Social Science, Kochi Junior College*, No.104, March 2014, pp.31-50, in Japanese.

Kajiwara, T., “Resource Provider’s Expectation and Capital Cost in Not-for-Profit Organization: Relationship between Donor-Imposed Restriction and Social Return on Investment (SROI)”, *The Journal of Social Science, Kochi Junior College*, No.103, December 2013, pp.1-27, in Japanese.

Kajiwara, T., “Source Classification and Cost of Capital”, *The Journal of Social Science, Kochi Junior College*, No.101, December 2012, pp.1-25, in Japanese.

Kajiwara, T., “Application and Source View derived from Expected Return”, *The Journal of Social Science, Kochi Junior College*, No.100, March 2012, pp.85-116, in Japanese.

- Kajiwara, T., “Asset Retirement Obligations and Social Discourse of Nuclear Power’s Cost: Recognize of Nuclear Backend Project’s by Bads Accounting”, *Keizai kagaku Tsushin (Letters of Economic Science)*, No.126, September 2011, pp.62-69, in Japanese.
- Taguchi, S. and Kajiwara, T., “A Study on Behavioral Economics of Double-Entry System: Bounded Rationality and Rule-Based Behavior”, *The Doshisha Business Review*, Doshisha University, Vol62,No.1-2, July 2010, pp.71-98, in Japanese.
- Taguchi, S. and Kajiwara, T., “A Study on Economics of Double-Entry System”, *Nihon Boki Gakkai Nenpo (The Annual Report of the Accounting Theory, Education and Practice Association)*, Vol.24, July 2009, pp.119-127, in Japanese.
- Kajiwara, T., “Application Classification and Subjective Goodwill: Does Accounting Recognition Cover Managerial Expectations?”, *Doshisha Business Review of Graduate Students*, Doshisha University, September 2009, Vol.43,No.2, pp.56-81, in Japanese.
- Kajiwara, T., “Asset Classification and Business Activity”, *Doshisha Business Review of Graduate Students*, Doshisha University, Vol.43,No.1, March 2009, pp.74-101, in Japanese.
- Kajiwara, T., “Theory of Dual Recognition by Properties and Equities”, *Doshisha Business Review of Graduate Students*, Doshisha University, Vol.42,No.2, September 2008, pp.20-49, in Japanese.

### Chapters in Books

- Kajiwara, T., “Part.3, Chap. Revitalization of Local Community by Food Business” In Kochi Kenritsu Daigaku Bunka Gakubu [Faculty of Cultural Studies at University of Kochi] (ed.), *DaigakuTeki Kochi Guide: Kodawari no Arukikata*, Showado, March 2019, pp.229-239, in Japanese.
- Kajiwara, T., “Chap.10, Merchandise” “Chap.20, Tax” “Chap.24, Slip and Computerized Accounting” In Yabe, K. (ed.), *Bokigaku [Bookkeeping and Accounting] 2nd edition*, Zeimu keiri kyokai, November 2017, pp.142-165(Chap.10), pp.240-251(Chap.20), pp.300-319(Chap.24), in Japanese.
- Kajiwara, T., “Chap.6, Disclosure” In Yabe, K. (ed.), *Zaimuhoukokuron [Financial Reporting Theory]*, CHUOKEIZAI-SHA, Inc., March 2017, pp.98-109, in Japanese.

Kajiwara, T., “Chap.10, Merchandise” “Chap.20, Tax” “Chap.25, Slip and Computerized Accounting” In Yabe, K. (ed.), *Bokigaku [Bookkeeping and Accounting]*, Zeimu keiri kyokai, April 2016, pp.132-155(Chap.10), pp.228-237(Chap.20), pp.284-303(Chap.25), in Japanese.

Kajiwara, Taichi, “Part.1,Chap.7, Accounting Entity and Capability Theory: Theoretical Grounds of Extending Recognition in Accounting” “Part.2,Chap.6, Theory of Dual Recognition by Application and Source: Concept of Time and Earnings Cycle in Business Organizations” In Matsuwaki, M. and Harada, Y. et al. (eds.), *Shakai Kihan toshite no Kaikei [Accounting as Social Norm]*, Chikura-Shobo, May 2008, pp.151-175(Part.1, Chap.7), pp.297-316(Part.2, Chap.6), in Japanese.

### Book Reviews

Kajiwara, T., “Naozo Kobayashi, Tadashi Negishi and Nobuyuki Usui (eds.), *Legal Studies on Communities*, 2015, Shinnippon-Hoki”, *The Journal of Social Science, Kochi Junior College*, No.107, February 2016, pp.77-85, in Japanese.

Kajiwara, T., “Terumi Takita, *A Theory of Auditing*, 2014, Chuokeizaisha”, *The Journal of Social Science, Kochi Junior College*, No.105, December 2014, pp.53-73, in Japanese.

### Other Articles

Yasuhide, H., Yoshioka, I., Matsuwaki, Kotaro Yabe, K. and Kajiwara, T., “A Profile of Prof. Terumi Takita's Academic Achievements and Personality”, *The Doshisha Business Review*, Doshisha University, Vol.67, No.4, March 2016, pp.311-321, in Japanese.

Kajiwara, T., “Reportage of the 24th Annual Meeting of Japan Boki Association (Accounting Theory, Education, and Practice Association)”, *Kigyo Kaikei (Business Accounting)*, Vol.63, No.3, March 2011, pp.120-121, in Japanese.

### Discussion Paper

Kajiwara, T., “Does Systematic Recordkeeping Contribute to Human Development?”, *SSRN Working Paper Series*, March 2011, pp.1-6.

## Research Report

Hosoi, T. and Kajiwara, T., “Research Report on Reconstruction Efforts and the Role of Universities in Disaster-stricken Areas (3) : Some Reconstruction Efforts in Fukushima University”, *The Journal of Social Science, Kochi Junior College*, No.109, August 2017, pp.1-23, in Japanese.

Hosoi, T. and Kajiwara, T., “Research Report on Reconstruction Efforts and the Role of Universities in Disaster-stricken Areas (2) : Iwate Prefectural University and Some Reconstruction Efforts at Miyako and Kesenuma in the Tohoku Region”, *The Journal of Social Science, Kochi Junior College*, No.108, March 2016, pp.41-57, in Japanese.

## Presentations in Academic Conferences

Kotaro, K. and Kajiwara, T., “Accounting Structure in Profitability, Productivity and Pro-Forma Earnings”, at the 78th Annual Conference of Japan Accounting Association, Kobe Gakuin University, in Japan, September 8, 2019.

Kajiwara, T., “Redefinition of Sources and Applications”, at the 9th Annual Meeting of The Financial Accounting Research Association, Osaka Gakuin University, in Japan, September 9, 2015.

Kajiwara, T., “Return on Investment (ROI) Based Classification of Sources and Applications”, at the 74th Annual Meeting of Japan Accounting Association, Kobe University, in Japan, September 7, 2015.

Kajiwara, T., “Recordkeeping is Workable Technology for Human Development”, World Association for Political Economy, 6th Forum, University of Massachusetts at Amherst, in U.S.A, May 28-29, 2011.

Kajiwara, T. and Taguchi, S., “A Study on Behavioral Economics of Double-Entry System”, at the 24th Meeting of the Kansai Chapter of Japan Boki Association (Accounting Theory, Education, and Practice Association), Kagawa University, in Japan, August 30, 2008.

Taguchi, S. and Kajiwara, T., “A Study on Economics of Double-Entry System”, at the 24th Annual Meeting of Japan Boki Association (Accounting Theory, Education, and Practice Association), Shiga University, in Japan, May 31, 2008.