

Title	大阪大学経済学 59巻3号 裏表紙
Author(s)	
Citation	大阪大学経済学. 2009, 59(3), p. none
Version Type	VoR
URL	<a href="https://doi.org/10.18910/26571">https://doi.org/10.18910/26571</a>
rights	
Note	

*Osaka University Knowledge Archive : OUKA*

<https://ir.library.osaka-u.ac.jp/>

Osaka University

The Effect of Local Allocation Tax Grants on Japanese Local Expenditure: Difference between ‘Receiving Body’ and ‘Non-Receiving Body’ .....	Hideo Yunoue, Takashi Kuramoto and Ryo Ogawa	236
Dynamic Technical Efficiency Analysis of Third Sector Railway in Japan .....	Takashi Kuramoto	252
Increasing the Issuance of Public Bonds to Strengthen Fiscal Discipline of Local Governments .....	Noriaki Mizuno	271
The Development of Collaborative Research in the Optical Industry: Focused on the Activities of the Research Association on Optics Technologies .....	Minoru Sawai	281
What were the Management Problems of the Railroad Construction in the German-speaking Countries in the 1840s?.....	Ayumu Banzawa	298
Les Croix de Feu étaient-ils fascistes? -suite-.....	Yukiharu Takeoka	320
Legal Background and Appraisal Method of Probate Inventories in England .....	Yoshihiko Okabe	346
Data		
Memoir of Osaka University Talked by Emeritus Professor Masakazu Okubo .....	Toshimitsu Nakao, Masaki Kan and Takeshi Abe	357

#### Editorial Policy

The Osaka Daigaku Keizaigaku (English title, Osaka Economic Papers) is published quarterly by the Economic Society of Osaka University and distributed among the members of the Economic Society of Osaka University as well as among the general readership. The articles may be either in Japanese or in Western languages.

The Journal shall be under the editorial direction of an editorial board consisting of four members chosen from members of the Graduate School of Economics of Osaka University and the Osaka School of International Public Policy (OSIPP), Osaka University. The editorial board shall select items for publication from among the contributed materials and classify such items into the following categories : articles, notes, data, and book reviews.

Researchers who belong to the Graduate School of Economics of Osaka University or OSIPP may contribute their studies for publication to this journal. Those who do not belong to the Graduate School or OSIPP may also publish their papers in this journal, if the subject matter of their contribution is closely related to research being undertaken in the Graduate School of Economics of Osaka University or OSIPP.

大阪大学経済学 第59巻 第3号 (通巻188号)  
平成21年12月発行

編集兼発行人	〒560-0043	豊中市待兼山町1番7号	大阪大学経済学会	阿部 武司
印刷所	〒534-0024	大阪市都島区東野田町2-8-14	中島ビル4F	友野印刷株式会社 大阪営業所
発行所	〒560-0043	豊中市待兼山町1番7号	大阪大学大学院経済学研究科資料室内	大阪大学経済学会
			tel/fax	06-6850-5270
			振替	00940-2-19842

# OSAKA ECONOMIC PAPERS

Vol.59

No.3

December 2009

## In Honour of Dr. Shin Saito

---

Biography and Bibliography: Shin Saito .....	1
Articles	
The History of Public Accountability on Interstate Equalization Payments in Germany from 1950 to the Present: The Standard Law of Calculation Method since 2005 ..... Hideo Nakai, Hirofumi Ito and Shin Saito	15
On the Tax Reform in Japan .....	Hiroaki Hayashi 42
A Review of the Structure of Japanese Tax Revenues .....	Kyoji Hashimoto and Sunchung Oh 55
Tax Competition and Consumers' Mobility: Tax Competition in the Case with Tax on Mobile Unit Enjoying Public Services ..... Masatoshi Yamada	76
An Analysis of Factors Promoting Public-private Partnership of Local Governments ..... Naoto Yamauchi, Yu Ishida and Naoko Okuyama	84
Impacts of Population Aging on Public Education in Japan .....	Fumio Ohtake and Shinpei Sano 106
Analysis of Financial Structure of Operating Grants to National University Corporations ..... Nobuo Akai, Yoshihiro Nakamura and Wataru Senoh	131
Internal Revenue Allotment and Regional Disparities in the Philippines .....	Kenichi Sasaki 158
Regional Redistribution Policy and Welfare in a Two-region Endogenous Growth Model ..... Yutaro Murakami	168
The View of Research on Investment of "Maintenance and Update" of Infrastructure of Japan ..... Katsuhiko Kamba	184
Cost-benefit Analysis with Standard Error of Surplus and its Application to Public Kindergartens in Japan ..... Yuki Miyamoto and Mototsugu Fukushima	194
The Spatial Autocorrelation Verification of Long-term Care Insurance Facilities Provided by Local Governments in Japan .....	Yasuhiro Yamauchi 206
Governance and Housing Supply Public Corporation .....	Shigemichi Kanasaka 223
(continued)	

---