

# SHOKEI RONSO

The Annual Review of Economics, Business & Law

---

No. 29

January 1981

---

## CONTENTS

### ARTICLES

- The meanings of transformation of wages attached to  
age into wages attached to a post  
..... Masatoshi YOKOYAMA ..... 1
- A study of Marcell Schweizer's "Struktur und Funktion  
der Bilanz" (3)
- Examination of Schweizer's accounting conception —  
..... Yukishige HAGEYAMA ..... 23
- On "Flexibilitätsüberlegung in der Investitionsrechnung"
- The development with H. Jacob's theory —  
..... Akira IBUSHI ..... 47

### MATERIALES

- The legal development of the workers' self-management  
system in Yugoslavia (2)
- edited and translated by Yoshiyuki AMIYA ..... 67

---

Published  
by

Kagoshima Prefectural Junior College  
Kagoshima, Japan