

**JOURNAL
OF
ATOMI UNIVERSITY
FACULTY OF MANAGEMENT**

No. 19

JANUARY 2015

Contents

Articles

- The Controversy on Value-Added Tax in the United States
– The American's Exceptional thought on Public Finance
..... Toshihiko AMANO (1)
- Fiction of the Kyoto Spa Company abused Yearning for Spa of the Kyoto
People and Disappointment of the Community
: a Essay for Founding New Theories of Tourism Sociology···Isao OGAWA (51)
- An Application to Optimal Swing-by Low Thrust Mission Trajectory
Generation Using The Hybrid Dynamic Programming Algorithm
..... Teruaki HANAOKA (73)
- Study on Natural Capital Account in Integrated Reporting
..... Masahiro MIYAZAKI (98)
- Nowcasting of Final Government Consumption of Prefectures
..... Nariyasu YAMASAWA (118)
- Oberammergau und Tourismus······ Tetsuo YAMADA (134)
- Importance of the storyteller in the study tour of the Great East Japan
Earthquake disaster area······ Sakiko, GAN (148)
- Une étude sur les effets de l'action paulienne······ Osamu SAIDA (157)
- Appraisal of the acquisitionprice of MBO by shareholder after record date
..... Satoko TAKAHASHI (175)
- Appraisal Remedy Case of the MBO ······· Satoko TAKAHASHI (185)
- Principle of shareholder equality and the appraisal of the acquisition prise
of shareholder after record date ······· Satoko TAKAHASHI (195)
- Diversification of the Organizational Form in Social Enterprises
..... Nobue KYO (206)
- Effects of Goodwill Non-amortization on Initial Measurements
in Accounting for Business Combinations······ Sho YAMASHITA (221)