

アメリカ会計学会賞(歴史部門) 「Hourglass賞」を受賞

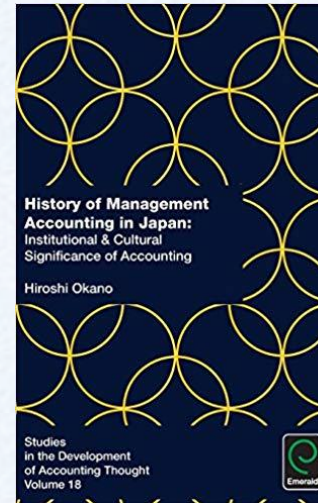
【受賞者】 都市研究プラザ・経営学研究科 岡野 浩 教授



2018年8月5日(日)、都市研究プラザ(経営学研究科併任) 岡野 浩教授が、アメリカ会計学会賞(歴史部門)「Hourglass賞」を受賞しました。

岡野 浩教授
Jennifer Reynolds-Moehrle教授
(President, Academy of
Accounting Historians section of
the American Accounting
Association)

著書の「History of
Management Accounting in
Japan: Institutional & Cultural
Significance of Accounting」が
評価され
今回の受賞にいたりました。



9009 Town Center Parkway
Lakewood Ranch, FL 34202
P: 941.921.7747 | F: 941.923.4093
E: info@aaahq.org



Re: Academy of Accounting Historians Hourglass Award

To whom it may concern:

Each year the Academy of Accounting Historians section presents the Hourglass Award to an individual who has made a demonstrable and significant contribution to knowledge through research and publication in accounting history. This year's award is given to Professor Hiroshi Okano of Osaka City University in honor of his body of research regarding the historical, social, and organizational aspects of management accounting. Most notably for this award is his sole authored book, "History of Management Accounting in Japan: Institutional & Cultural Significance of Accounting", published in 2015 and winner of the Emerald Group Publishing Award for Excellence in 2016 as an Outstanding Author Contribution to Accounting & Finance. In the preface to this work, the following observations are made by Dr. Bill Black, now editor of the Accounting Historians Journal:

"That there is a distinctive Japanese-style or approach to manufacturing management is commonly accepted; the corollary proposition that there is also a Japanese-style or approach to cost accounting is seldom considered, at least in the professional literature. For a process to succeed and an enterprise to thrive, the information available as the basis for management decision making must reflect the essential features of the process, and accordingly Japanese-style cost accounting is a key component in the Japanese manufacturing management environment. Understanding *Gentani* (standard usage per unit) as applied in Japanese companies is just one of the lessons provided in this volume. Professor Okano provides a welcome exploration of the history and development of the culturally distinctive Japanese-style cost accounting environment and its conceptual connections with more familiar (Western) approaches to cost identification, classification, summarization and reporting. In particular, his discussion of cost invisibility highlights major cultural differences between Western views of the world and the subtlety required to support manufacturing organizations built around Japanese perspectives. The case studies and experiences of the author discussed in this volume also highlight the management and accounting challenges faced by Japanese and other businesses as they expand on the scale of their operations to sustain global enterprises."

We are honored to have Professor Okano join us in Washington DC in August 2018 to receive this prestigious award. . . Congratulations Professor Okano!

Jennifer Reynolds-Moehrle,
President, Academy of Accounting Historians section
of the American Accounting Association