Contents

The International Development Co-operation in the 21st Century: Toward Creating	New
Norms	
Hiroko Ogawa	1
A Study on the Way of Working of Women and Children	
Toshio Kosaki	13
Company Characteristics and Adoption of Defined-Contribution Pension Plans in Japan	
Sayuri NISHIDA and Keiko MURAKAMI	27
Measuring the Tax Revenue Elasticity to Output in a Dynamic Stochastic Gen	eral
Equilibrium Model	
	43
Disneyization of Contemporary Consumer Society	
	63
Product Development Strategy with Universal Design: Creating Shared Value in the Med	dical
Device and Assistive Product Industry	
Kyoko Kameoka	83
A Study on Embedded Value Disclosure in Japanese Life Insurance Companies	
Ryosuke Nakamura and Kazuhiro Nishiyama	95
A Study on the Available for Sale Securities: A View Point of Comprehensive Income	
Saori Matsubara	113
Improvement of Multi-Objective System Using Theory of Constraints	
Eiichiro YAGI	131