

Abstracts

A study of taxation prepayment.

Toshiki Wakimoto

National taxes should be paid once the payable amount is confirmed. Even if the tax obligation is fulfilled, payments made before a confirmation will be deemed erroneous. Besides, if payment is set to a fixed period, it is not in permissible principle to make a payment before the beginning of that period, even if the national tax payment amount was confirmed. These “mispayments” will be refunded or allotted without delay (Articles 56 and 57 of the Act on General Rules for National Taxes). However, if certain requirements regarding the taxpayer’s convenience or the protection of national tax claims are met, the amount relating to the mispayment will also be regarded as payment, and along with the receipt of this amount, it can be said that this has certain rationality even if the payer cannot claim the refund. Therefore, the Act on General Rules for National Taxes defines such payment as “prepayment” and separates it from mispayment, and Article 59 of the same law stipulates that “national tax with a fixed tax amount but before the due date,” and “national tax in which it is recognized that the amount that has to be paid is recently determined and is certain,” indicate that if the taxpayer requests to prepay their national tax to the tax office chief, then that will be treated as a legitimate payment. In this study, after a taxpayer who has been subjected to a criminal investigation on suspicion of violating the Inheritance Tax Act submits an application for prepayment and pays (prepays) the tax, they state that the excluded property belongs to the taxpayer and is not inherited property and that the initial filing was not false under-reporting and that they had no intention of filing an amendment. The payment (prepayment) does not fall under the “national tax in which it is recognized that the amount that has to be paid is recently determined and is certain,” stipulated in Article 59, Paragraph 1, Item 2 of the Act on General Rules. The legal discussion of prepayment in this study is done based on the Tokyo District Court Decision dated October 28, 2016, regarding the refund request for the payment (prepayment).

Sustainability and Regional Impacts of Telecommuting

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This study attempted to quantify the sustainability of telecommuting for all occupations in Japan. Based on the telecommuting feasibility measure by Dingel and Neiman (2020), we added the intensity of communication involved in each occupation to evaluate sustainability of telecommuting. Using this sustainability measure, we analyzed the telecommuting potential of each prefecture in Japan.

Our results showed that, there exist some jobs which can be done from home, but lack sustainability from the perspective of productivity. This indicate that the contents and characteristics of each occupation should be deeply considered when introducing telecommuting. On the other hand, in considering telecommuting potential by region, we found few differences between “feasibility” and “sustainability.” Regions with high wage levels showed significant telecommuting potential.

Management Philosophy as a “Message”

— A New Perspectives on the Study of Management Philosophy —

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While studies of management philosophy have been accumulated for many years, it has been still controversial issues on definition and approach method. Preceding research has focused on issues related to functions and definitions of the “Management Philosophy,” though in recent years the scope of it has expanded to include research on penetration into members and relationships with management strategies. In particular, many studies in recent years has commonly been focused on the structuring of the content of the text and the diversification of expressions, on the premise of clarifying the management philosophy and disclosing it to the outside. One of the reasons seems that companies have begun to declare various policies along with their management philosophy on their homepages, etc., toward diversified stakeholders. This can be interpreted as responses to the recent trend of corporate responsibility, that is, the increasing demand for disclosure of ESG information, which is non-financial information.

Originally, the function of management philosophy is to show the beliefs and philosophies of managers and companies, to control themselves and to control the inside, and to appeal these beliefs and philosophies to the outside at the same time. However, the purpose of the management philosophy in recent years seems to change sending a “message” for social demands rather than to show beliefs and philosophies to external stakeholders.

The purpose of this paper is an attempt to reconsider the management philosophy from the viewpoint of “message” based on the actual situation of the management philosophy. We would like to reexamine the role of the management philosophy focusing on the relationship between each stakeholder and the company. The final goal of this research is to present a new theory of management philosophy based on the dynamism of “relationship between companies and society.” This paper is positioned as a preparatory study for that purpose.