

Abstracts

The complication of SDGs-related concepts and rules, and current initiative in Japan

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According to the eighth UN secretary-general, Ban Ki-moon, the Millennium Development Goals (MDGs), adopted at the United Nations Millennium Summit in New York in September 2000, aimed at the realisation of a better world to meet the expectations of billions of people. However, despite the efforts of the government of each nation, the MDGs remained unfamiliar to most people throughout the period covered by this initiative, which ended in 2015. The MDGs were followed by the Sustainable Development Goals (SDGs) adopted at the UN Summit held in September 2015. The SDGs incorporated various issues that had been raised after the formulation of the MDGs, increasing the number of goals and making them more wide-ranging. The term ‘SDGs’ was initially unfamiliar to most people, but it is now widely known, at least in Japan, because of the subsequent natural disasters, conflicts, climate change, and the Japanese government’s public relations and media campaigns.

Nevertheless, the term is often confused with corporate social responsibility (CSR) investment and environmental, social, and corporate governance (ESG) investment, which have existed for some time. In addition, the SDGs also intertwine with various international rules and regulations. The concepts of CSR and ESG investments are now incorporated in the SDGs for the most part, while international rules and regulations are less likely to conflict with the SDGs since they are often established with these in mind.

Thus, this study clarifies such a delicate relationship among these rules and regulations. With regard to private-sector companies, the main subject of the author’s research, the study clarifies how the concept of the SDGs is incorporated in the Companies Act, the Corporate Governance Code, and other rules.

How the initiatives Japan implemented in 2023 with respect to the SDGs are being evaluated internationally, such as the education sector, which is highly rated, is also discussed. Then, as an issue to be linked to joint studies, this study raises how to achieve the goals established for these areas from the perspectives of law, accounting, and taxation concerning areas where evaluations are low.

Impact of Digital Taylorism on Employee Management

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In recent years, two events have significantly reshaped the working environment within Japanese companies: the COVID-19 pandemic and the enactment of legislation related to work style reform. These two events are expected to synergistically impact the working environment. Teleworking has seen a rapid surge during the coronavirus pandemic, and the trend of working remotely has been propelled by the restrictions on commuting to curb infections. As a result, employees are working out of the office environment, away from the physical supervision of their supervisors. Even clerical workers are increasingly being required to work independently, much like salespeople. The concept of Digital Taylorism has emerged as a focal point in the management of office workers amidst this shift toward teleworking. While an extensive body of research on Digital Taylorism exists in Europe and the U.S., there is little focus on the subject in the Japanese context. This paper provides an overview of Digital Taylorism and examines its impact on telework.