

CENTER ON JAPANESE ECONOMY AND BUSINESS

---

日本経済経営研究所

Working Paper Series

May 2022, No. 383

# **Public Management Accounting in Japan: Case Study of the National Tax Agency in the Ministry of Finance**

Junya Ohnishi

This paper is available online at [www.gsb.columbia.edu/cjeb/research](http://www.gsb.columbia.edu/cjeb/research)

---

COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK

20220521

Public Management Accounting in Japan:  
Case Study of the National Tax Agency in the Ministry of Finance

Junya Ohnishi

June 10, 2022

**Abstract**

In the management accounting world, the so-called “Japanese Management Accounting” has been renowned, much like the Toyota Production System (TPS), target costing, and more. The main purpose behind these techniques’ development is the constraint of less capital. Turning our eyes to public sectors, Japanese governments, i.e., central and local governments, have both enormous debt and huge deficits. In the future, therefore, Japanese governments should instead employ harsh constraints under reduced budgets. Such limited resources would make the government more efficient and more effective. In this context, there are many possibilities within public sectors in Japan to utilize unique measures such as “Japanese Management Accounting.”

The essence of this paper is to challenge practices of public management accounting in Japan, especially focusing on the National Tax Agency (NTA) in the Ministry of Finance (MOF). Based on historical background, the agency has had the three sacred treasures, i.e., office workload measurement systems, continuous improvement (kaizen activities), and unification and simplification of documents (now known as the Information and Communication Technology (ICT)), all influenced by the Internal Revenue Service (IRS) in the U.S. Some management accounting techniques have also been introduced to these practices. After careful considerations, this paper will address certain findings regarding practices in the NTA, along with future challenges in public management accounting and public and fiscal administration.

*Keywords: public management accounting, the National Tax Agency (the NTA), Japanese Management Accounting, Influence by the U.S., office workload measurement system, continuous improvement, kaizen activity, Activity-Based Costing (ABC), Activity-Based Management (ABM), strategy map, management accounting technique*

## 1. Introduction

In the management accounting world, the so-called “Japanese Management Accounting” has been renowned, with its unique methods for efficiency and effectiveness such as the Toyota Production System (TPS), target costing, and the like. The main purpose behind these techniques’ development is the constraint of less capital<sup>1</sup>.

Turning our eyes to public sectors, the Japanese government has a huge debt: more in fact than 220% of Japan’s GDP. In the future, Japanese governments, i.e., central and local governments, should instead employ harsh constraints under reduced budgets. These limited resources would make the government more efficient and more effective. In this context, there are many possibilities in public sectors in Japan to utilize unique measures such as the so-called “Japanese Management Accounting.”

The essence of this paper<sup>2</sup> is to challenge practices of public management accounting in Japan, especially focusing on the National Tax Agency (NTA)<sup>3</sup> in the Ministry of Finance (MOF). Based on historical background, the agency has had the three sacred treasures, i.e., office workload measurement system, continuous improving (kaizen activity), and unification and simplification of documents (now known as the Information and Communication Technology (ICT)), all influenced by the Internal Revenue Service (IRS) in U.S. As well, due to these practices, Activity-Based Management (ABM) and strategy maps in Balanced Scorecard (BSC) have been introduced. After careful considerations, this paper will address certain findings such as the importance of leaderships in public organizations, such as the commissioner in the NTA, in addition to future challenges in public management accounting and public and fiscal administration.

The outline of this paper, following the Introduction in (1.), is; (2.) to explain briefly the development processes and to introduce unique points of management accounting in Japan; (3.) to describe the origins of management in the NTA which are influenced by the IRS in the U.S., including the three sacred treasures as noted above; (4.) to depict a trial of ABC in the NTA around the year 2000; in (4.), a trial of management accounting in the

---

<sup>1</sup> Traditionally, Japan has been under limited natural resources because of geographical conditions.

<sup>2</sup> I express special thanks to the seminar on management accounting at Tamagawa University, Tokyo. The conference examined an original version of this paper and gave kindly and useful remarks.

<sup>3</sup> The NTA is an external organization in the Ministry of Finance (MOF), which is in charge of the assessment and collection of national tax, with a staff numbering around 56,000.

Hiroshima Regional Tax Bureau from 2014 is explored, with the author's personal experience in these trials as one of the leading members. Lastly, in (6.), this paper describes current findings and future challenges in public management accounting and public and fiscal administration.

The methodology<sup>4</sup> of this paper is fundamentally based on case studies (Yin, 2009, Ch.1) across a span of more than 20 years. Constructive approach (Kasanen et al., 1993; Monden, 1997) and action research (Kaplan, 1998; Lewin, 1946; Miya, 2002; Matsuo, 2014) have been involved with these processes.

## **2. Brief Explanation about Development of Management Accounting in Japan**

Section 2 offers a brief explanation on the history of management accounting in Japan. It is quoted mainly from Ohnishi (2010, pp.30-39).

### **2-1. Before WW II**

The development of management accounting in Japan before World War II centered on costing and developed from bookkeeping to cost accounting. At the beginning of the Meiji-era (1868-1912), literature on bookkeeping was imported from the U.S. and England. In 1874, Mr. Yukichi Fukuzawa published "Choai no hou" (methodology of bookkeeping), translated from an American text book used in commercial schools, while the Ministry of Finance issued "Ginko boki seihou" (expatriation on bookkeeping in banks), as instructed by English professionals (Tatebe, 2003, p.38).

In 1911, scientific management by F. Taylor had been introduced in Japan and "Kagakuteki kanrihou no genri" (the essentials of the scientific management) was published. Theoretical and practical examinations on the scientific management kept pace with the U.S., and in the 1920s the specialized entity on management was established, as campaign for enlightenment had begun (Okano, 2006). Introduction of scientific management had taken on the Japanese influence of those days (Ippongi, 1992, pp.125-127). Later, all employees, including blue collar, participated in post-World War II activities such as quality control circle in Japan (Takahashi, 1994, pp.122-123).

The industrial rationalization movements spread to Japan in the latter half of 1920s (Tatebe, 2003, pp.133-137). In order to grasp numerable figures more precisely for business entities as one part of the movement, cost accounting received close attention. Under this movement, "Hyoujun genka no kenkyu" (examinations on standard costing) in 1931, "Genka

---

<sup>4</sup> Strictly speaking, methodologies in this paper are not correct in terms of academic definitions, but instead depict struggling practices by a government officer.

kaikeigaku” (cost accounting) in the first half of the 1930s and “Yosan tosei no kenkyu” (examinations on budgetary control) in 1930, were published by Yasube Hasegawa. Eventually the standard of cost accounting was established by the Ministry of Commerce and Industry in 1938.

During the War-time economy, the object of cost accounting had moved to price calculation in the procurement of military stores. The Army and the Navy enacted basic instructions of cost accounting in military supply factories (Aoki, 1959, p.37).

Throughout World War II, the lack of materials under an affluent money supply had provoked original unit-based calculation systems, i.e., accounting systems based on real goods, from monetary-based cost accounting systems. The monetary-based systems were calculated by production efficiency in monetary figures. However, those original unit-based calculation systems were compared to production efficiency by the volume of production factors (Okano, 2006, p.103).

## **2-2. Just After WWII**

Just after World War II, productivity focused more on in Europe and Japan, since the U.S. had encouraged productivity improvement in these countries. Management accounting in Japan restarted, translating introductions (Nishizawa, 2006, p.35) from the U.S., which provided the background of the productivity improvement movement.

Strong influences included the reports of the American Accounting Association (AAA) such as AAA (1966) in terms of guidance to academics and practices in Japan (Sakurai, 1981, p.77). Additionally, the reports of National Association of Accountants (NAA) in the U.S. were also translated and played important roles in the creation of management accounting in Japan (Nishizawa, 2006, pp.35-38).

The Japanese government took strong leadership to develop management accounting. For example, the Industrial Structure Council in the Ministry of International Trade and Industry (MITI), having published six reports, was central to the movement (Nishizawa, 2007).

Relating to standard costing, Nakanishi et al. (1953, Pre. p.3; p.27) pointed out that Japanese companies should have first taken efforts to implement original unit-based calculation systems, through material standards. Matsumoto et al. (1953, p.268; p.270) indicated that standardizing should have been thoroughly completed in materials and that the underdevelopment of scientific management initially required completion of controls.

At this stage, quality control needed to the primary focus. In quality control, the PDCA (Plan, Do, Check, Action) cycle was very important and even played a fatal role (Ohnishi=Fukumoto, 2016). The circle went back to W. A. Shewhart in 1939—Deming

(1950) introduced it in Japan as a quality control tool. Afterwards, Mizuno and Tomisawa (1959), influenced by J. M. Juran, indicated the PDCA cycle not only as a quality control tool, but also as a management tool. This discussion eventually developed into Total Quality Control (TQC), as seen below.

### **2-3. Development of so-called “Japanese Management Accounting”**

Primary after 1960s, an abundance of unique Japanese management accounting techniques was put into practice. These techniques composed the so-called “Japanese Management Accounting.” They involved target costing, cost improvement, Just-In-Time (JIT), Total Quality Control (TQC), Total Productive Maintenance (TPM), mini-profit center<sup>5</sup>, and internal capital systems (Hiki, 2007, p.58). As well, the Toyota Production System (TPS) is sometimes included in “Japanese Management Accounting.”<sup>6</sup>

Generally speaking, management accounting techniques involve not only accounting elements but also managerial and social elements (Makito, 2000). Research on “Japanese Management Accounting” can be difficult to understand in essence, only through discussion of all calculating aspects (Hiki, 2007, p.58).

Recently, management accounting research in Japan has focused more on the relationships between management principles, management philosophy, organizational climate and organizational culture (Hiki, 2007, p.71). Research has also paid more attention to the management of corporate reputations (Sakurai, 2008, and the like), plus management of intangibles (Ito, 2014, and the like).

Relating to the features of so-called “Japanese Management Accounting,” Tanaka (2000, pp.40-41) indicated the Three Points. The first signifies influences from theories and practices in foreign countries. In modern management accounting, U.S. influence has been overwhelming, mainly through the introduction of the Japanese government. The second is leading by manufacturing. In the U.S., management accounting is practiced by the finance department, located at the center of corporations. On the other hand, in Japan management accounting has been managed by the production departments. In fact, Tanaka (RT, 2000, p.111) pointed out that accounting systems depend deeply on production systems. The third point is the constraints of financial accounting and the connections between management accounting and financial accounting, which are very strong due to unchangeable Japanese

---

<sup>5</sup> The typical technique is amoeba management in Kyocera.

<sup>6</sup> TPS is a very complicated system which consists of many techniques, although some academics do not involve TPS in management accounting techniques. Here, the description follows Monden (2006) and the like.

Cost Accounting Standards.

Okano (2002, p.98) pointed out, “In the U.S. and Europe, the functions of accounting are understood positively, and visualizing producing operations are tried through the financial point of view. In Japan, there are common understandings to be unable to visualize producing operations and accounting systems try systematically to bring in information held by employees in operation lines.”

Obata (RT, 2000, p.115) indicated that the Japanese ways, compared with American methods based on practices of controllers, do not directly integrate controllers’ functions. Okano (2002, p.159) stated that the function of accounting in Japanese companies centers on coordination functions, and that planning functions and controlling functions are transferred to autonomous operation lines in factories. Japanese styles of management accounting thus differ significantly from management accounting centering on controllers in the U.S.

In the management accounting world, a lot of techniques have traveled across the Pacific Ocean between the U.S. and Japan. This section depicts three examples.

The first example is quality control. Deming’s introduction (as aforementioned) and Statistical Quality Control (SQC) through General Headquarters (GHQ) developed just after World War II into Total Quality Control (TQC) in Japan, including continuous improvement (Kaizen activities). Later, TQC in Japan evolved to Total Quality Management (TQM) in the U.S. (Fujimoto, 2001, p.370)<sup>7</sup>.

The second example is the Toyota Production System (TPS). The origins of TPS can be found in the Ford Production System (FPS) in the U.S.<sup>8</sup> Toyota, in the past, was distressed by reduced capital, a constraint, which led to TPS. Afterwards, TPS, which is a complicated system, was simplified to Lean Thinking and the like in the U.S. As well, they had spread not just in the U.S., but around the world.

The third example is Hoshin management in TQC, as mentioned in another working paper at CJEB<sup>9</sup>, Columbia Business School. Balanced Scorecard (BSC)<sup>10</sup> had, after 2008, involved Hoshin management as cascading processes or operation management (Kaplan and Norton, 2008, pp.132-135). BSC developed into a more perfected management tool, covering

---

<sup>7</sup> Fujimoto (2001, p.370) called “mutual learning processes between US companies and Japanese ones.”

<sup>8</sup> Ohno (1978, p.178) pointed out that if Henry Ford had lived, he would have invented the same methods as TPS.

<sup>9</sup> CJEB is the Center on Japanese Economy and Business.

<sup>10</sup> Some scholars insist on the similarity between Hoshin management and the first version BSC.

strategy management and operation management, through the absorption of Hoshin management.

#### **2-4. Implant of the ABC/ABM and the BSC**

After the book, “Relevance Lost” (Jonson and Kaplan, 1987), was published, management accounting in the U.S. changed to try to exploit new techniques. Activity-Based Costing (ABC) in the latter half of the 1980s and Balanced Scorecard (BSC) and Economic Value Added (EVA) in the 1990s were introduced in the U.S. After these movements, introductory research was conducted in Japan. Actually, a great deal of research has since been implemented, including action research (Kaplan, 1998) and survey research. There have been many analyses on introducing processes to organizations, which includes both facilitating and obstructing factors (Hiki, 2007, p.60).

Relating to the implant of ABC/Activity-Based Management (ABM), ABC for product strategy by costing in the latter half of 1980s had changed to ABM for cost reduction ten years later. At this turning point, Japanese attention to ABM became more vital (Sakurai, 2019, p.375), demonstrating the importance of the differences between the two systems.

At the same time, continuity as a management tool was also important, and managerial developments accumulated. Good examples were observed in implementing ABC in Japanese banks, which were mainly large institutions. The banks utilized ABC in around 1997, making the most of already-existing office workload measurement systems (Tanimori, 2019, pp.62-62).

In Japan, BSC is understood as a group<sup>11</sup>, as noted in another paper at CJEB. Sakurai (2019, p.637) stated that BSC had been recognized as “a system for strategy formulation and execution, and performance evaluation, while identifying various stakeholders,” and “BSC was proposed as a tool mainly for performance evaluation in 1992 when BSC was published at first. But, the processes to introduce business practices have made clearer the role of tools, which formulate and execute strategies, and improve quality of management.” Clearly, Sakurai understands that BSC has been changing over time.

Accordingly, Japanese companies are taking notice. In some Japanese companies, concerns regarding strategy maps and operation management might have been relatively stronger than merely performance evaluation.

---

<sup>11</sup> In the other CJEB paper, the BSC group developed in three stages, which ranged from “performance measurement system” to “strategic management system” and to “closed-loop management system.”



### 3. Origins of Management in the NTA

The National Tax Agency (NTA) belongs to the Ministry of Finance (MOF) in Japan. Moreover, the NTA is relevant to the Internal Revenue Service (IRS) in the U.S. This section explores the origins of management in the NTA, based mainly on Ohnishi (2021).

#### 3-1. Just After WWII

The NTA was established in 1949 just after the World War II as a relatively new agency in the Japanese government. At that time, the NTA suffered three hardships: a chaotic Japanese economy, a lack of well-experienced officers, and turmoil due to the changes of tax systems.

Regarding the first hardship, i.e., chaos of the Japanese economy caused by the War, the NTA (1952, p.3) pointed out, “Because of difficulties of the Japanese economy just after the War and steep aggravation of inflation<sup>12</sup>, living standards of people had been changing for the worse and the capacity of people to pay taxes had been declining. In spite of these situations, the government needed huge funds for resurgence of the economy and reconstruction of the nation, and then the government forced tax officers to collect taxes.”

The second hardship, a dearth of experienced officers due to the War, was characterized by the NTA (1952, p.3) thusly, “Talents of tax officers have been deteriorating from the war time to after the war. Massive scale employments<sup>13</sup> were accompanied with a fundamental weak point of lack of well-experienced officers<sup>14</sup>.”

The last hardship, turmoil by the changes of tax systems to assessment systems of tax, was described by the NTA (1952, p.3) as “Taxpayers did not have understanding of the assessment systems and the ability of bookkeeping, and noncooperative attitudes against tax officers.”

As a result, the relationship between the government and taxpayers deteriorated, resulting in mass demonstrations and many injury cases (NTA, 1952, p.4).

#### 3-2. Influences by the U.S.

---

<sup>12</sup> The wholesales' rising rate was 346.5% in 1946, 195.9% in 1947, 165.6% in 1948, 63.3% in 1949, and 18.2% in 1950. The tax burden rate went from 10.9% in 1946 to 28.5% in 1949, 2.6 times in only 3 years.

<sup>13</sup> The number of tax officers was 19,418 in 1945, 27,045 in 1946, 70,997 in 1947 and 73,607 in 1948.

<sup>14</sup> 80% of tax officers were younger than 30 years old and more than 70% of them had less than 3years' experiences as of January 1949.

In the aftermath of the World War II, the U.S. enjoyed vast influence. In this context, the Shoup Mission Report and the on-sight inspection by the first NTA commissioner to the U.S. in 1950<sup>15</sup> should be especially mentioned.

The Shoup Mission Report played a major role in the molding of tax systems in Japan. At the same time, the Appendix of the Report referred to the Japanese tax administration (Shoup, 1949, pp.48-50)<sup>16</sup>, designating three main points: efficient utilization of tax officers, unifications of documents, and improvements of facilities in tax offices. The last one is considered to be of lower priority today<sup>17</sup>. Next, this section mentions the first two points.

Shoup (1949, pp.48-50) pointed out that one of the challenges was inefficient management for current tax officers. For the more efficient allocation of the members, thorough job analyses were required. Through improvements in one part of office works, the number of officers could decrease. And for that, the number in another part of office works should increase. Job analyses have a close relationship with scientific management, with which these points are also connected.

And Shoup (1949, pp.48-50) also described that another point, that workflows and procedures in the office should be improved to deal efficiently with huge amounts of documents and materials that accompany modern tax systems, and that arrangements of documents should be more efficient, through standardizing forms with numbering, different colors and the like. These points are important even today and are connected with Information and Communication Technology (ICT), as is mentioned below.

In 1950, the first commissioner, Mr. Takahashi, and other members in the NTA went to the IRS for on-sight inspection. The commissioner described the most praiseworthy point as follows:

“In the U.S., distinctions in office works are very clear. For example, in tax offices internal workflows and external workflows are totally different, and in the internal office works, workflows are classified very precisely like assembly-line operations and machines are utilized thoroughly. The first impression looks like, not the office where tax officers are working in, but one big organization is working in one big factory” (NTA, 1950, p.14).

Relating to the role of the commissioner, Ohnishi (2021) emphasized that the

---

<sup>15</sup> There were a lot of influences by management theories in the U.S., as mentioned in Section 2-2.

<sup>16</sup> The report, including the Appendix, was written in English, however the original English version could not be found during my stay at Columbia. This part will be corrected, in the future, according to the original version.

<sup>17</sup> In those days, infrastructures in Japan were totally ruined.

positive leadership of the Commissioner contributed to improving efficiency and effectiveness in the NTA at that time, after thoroughly examining documents held in the National Tax College. This is connected with the implication in the last part of this paper.

### **3-3. Formation of the three Sacred Treasures**

In the early half of the 1950s, after the first commissioner's visit to the IRS, the fundamental systems of the NTA's management were formed. Features of the systems were put in order according to the three points from 1) to 3) (Ohnishi, 2021), which are referred to as the three sacred treasures<sup>18</sup> in this paper.

#### **1) Office workload measurement system (man-day management)**

The report of the commissioner's visit to the IRS stated that, in order to establish an efficient organization, allocation of office works and everyday-basis report systems of the achievements should be urgently required (NTA, 1952, p.8). This is the first document to refer to the importance of office workload measurements.

According to the IRS<sup>19</sup>, the IRS had implemented the Work, Production and Control (WP&C) systematically which is relevant to the office workload measurement system in the NTA. The system is recorded in hours and/or six-minute increments<sup>20</sup>. In the 1950s, before the start of the WP&C system, it might be rational to suppose the existence of a similar system in paper-basis.

At this time, it could not confirm the existence of the system which the NTA learned (as of 1950) during the commissioner's visit to the IRS. Both of the systems in the IRS and in the NTA are very similar, and the NTA had been influenced by the IRS at that time. Considering the above collectively, it could be said that the NTA did indeed learn some kind of IRS practices on the establishment of the office workload measurement system in the NTA.

Accurate evidence of the origin, from examination of documents at the National Tax

---

<sup>18</sup> The original meaning is the Japanese emperor's regalia, inherited from generation to generation. In the latter half of 1950s, the three sacred treasures were said to be an electric refrigerator, an electric washer, and a black-white television. In the 1960s, the new three sacred treasures were a color television, a cooler, and a car.

<sup>19</sup> The IRS and the Embassy of Japan to the U.S. kindly organized the meeting with Mr./Ms. Chelsey West, Mr./Ms. Elise Hellmuth, et al. in the IRS, on 9<sup>th</sup> May in 2022.

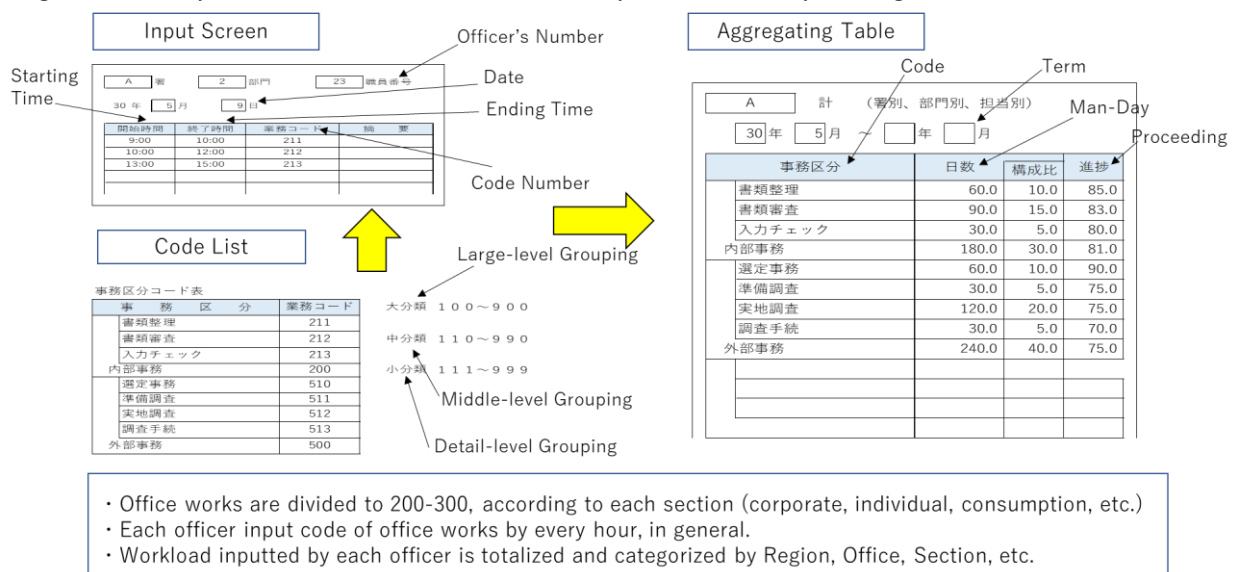
<sup>20</sup> As of the meeting, 60% of the officers in the IRS record this system. According to another meeting in 2003 between the IRS and the Cabinet Office in Japan, 80% of the officers in the IRS recorded this system with the same basis (Ohnishi, 2010, pp.199-200).

College in Japan, could not be discovered. But considering materials at that time, in around 1953 or 1954, the office workload measurement system seemed to be formed on a daily-basis (Ohnishi, 2021).

Soon after, the system transformed, becoming more precise. For example, in 1963 the Nagoya Regional Tax Bureau (RTB) altered the system to a half-day basis (Nagoya RTB, 1963). It is unclear exactly when the half-day basis spread nation-wide, but the system had been gradually enlarging to that degree. In around 2000, the half-day basis was generalized (Ohnishi, 2010, p.164). Thereafter, the one-hour basis systems steadily evolved, and at present, is generalized throughout Japan (Ohnishi, 2021).

The image of the office workload measurement system today is shown in Figure 1. This system is called “Man-day management,” because the fundamental unit is based on one day by one officer. Office works are divided into 200-300, according to each section (corporate, individual, consumption, etc.). Each officer inputs a code of office works by every hour, in general. Then workload inputted by each officer is totalized and categorized by Region, Office, Section, etc.

(Figure 1) Today's office workload measurement system (man-day management)



(Source) Ohnishi (2020, p.153) translated.

## 2) Continuous improvements (Kaizen activities)

In November, 1950, just after the commissioner's visit to the IRS, the NTA instigated continuous improvements, targets of which were set broadly from office workflows, procedures, and documentation forms to elicit avoidance, cost saving, facilities and the like (NTA, 1952, pp.34-35). Aiming at both spreading and completeness for more efficiency

before the start, the NTA published the periodicals, “Noritsu tsushin,” (communication on efficiency) for their employees. Furthermore, the NTA changed procedures several times, in order to activate more proposals from the employees (Ohnishi, 2021).

In 1963, the NTA changed its system to the new one, with more explicit purposes than before. For instance, the first purpose of the system was to secure office works quality and the second was to make the office works more efficient (NTA, 1964, p.20). These objectives remain is are effect now.

### 3) Unifications and simplifications of documentations (→utilization of ITC later on)

Complying with the Shoup (1949, pp.48-50), the NTA tried unifying and simplifying tax office documentations from 1952 (NTA, 1953, pp.69-71 and the like). In the concrete, standardizing forms with numbering, different colors and more. Also included were preparation for changes of writing, office machinery, simplifications, arrangements of hold documentations, and transferring authority to lower levels, etc. (NTA, 1956a, pp.55-56; NTA, 1956b, p.53). Having focused on a review of papers for several years, the NTA also changed its priority to mechanization of office works.

The references to machinery appeared frequently in the annual NTA report each year. The wording also changed to accommodate developments of Information and Communication Technology (ICT). On the other hand, with unification having progressed, references to the documentations became less frequent.

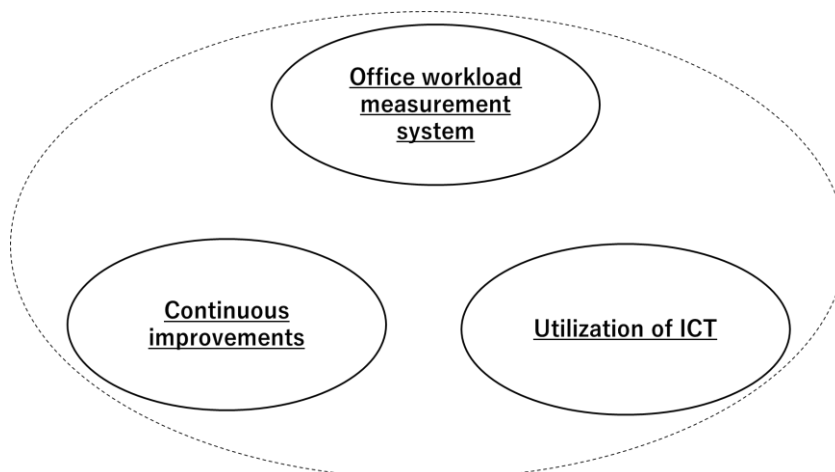
## 3-4. Considerations

The three sacred treasures, as mentioned in Section 3-3, are listed in Figure 2. As of the 1950s and 1960s, there was an office workload measurement system, alongside ongoing improvements and utilization of ICT (originally unifications and simplifications of documentation). The NTA reports always referred to each year’s continuous improvements and utilization of ICT. However, the reports did not refer to the office workload measurement system. On its own, a measurement system without other support is not thought to help improve efficiency by itself (Ohnishi, 2021).

The Shoup Mission Report (Shoup, 1949, pp.48-50) indicated that allocations of tax officers could have moved to outfield office works such as field examinations, etc., from inner office work (such as arrangements of documentations in tax offices). In those days, there was a fundamental principle that internal office work was streamlined through more efficient and on-sight examinations, more of which were then allocated. But, it still lacked the clear centering on workflow with relationships among the three sacred treasures, as illustrated in Figure 3. Rather, as in Figure 2, the three sacred treasures remained basically apart. Only

allocations from internal work to outside works, through utilization of ICT, might prove sentient, according to some NTA reports<sup>21</sup>.

(Figure 2) The Three Sacred Treasures



(Source) The author made.

#### 4. Trial of ABC in the NTA

The NTA tried Activity-Based Costing (ABC) internally from around 2000. At that time, the movements of New Public Management (NPM) were very popular in Japan, and some local governments had already tried ABC.

##### 4-1. New Public Management in Japan around 2000

NPM, wherein managerial methodologies are applied to public sectors in order to achieve more efficiency and revitalization, were promoted in Japan from the latter half of the 1990s. The Council on Economic and Fiscal Policy (CEFP) in the Cabinet Office (CAO) indicated three points in NPM: thorough introduction of competition principle, evaluation by performance/outcome, and separation between policy planning and policy execution (CEFP, 2001). For example, there are privatization, outsourcing, and Private Finance Initiative (PFI) as the competition principle, policy evaluation and improvement of public accounting as the evaluation, and the establishment of independent administrative agencies as the separation (Jinno, 2007).

In relation to public accounting and evaluation, it was reported that a lot of local

---

<sup>21</sup> According to the meeting on 9<sup>th</sup> May in 2022, the IRS is also implementing the continuous improvements and utilization of ICT. The IRS seems to consider the three tools to be apart.

governments tried ABC (Ohnishi, 2010, p.154). In a preceding case, ABC was tried in district centers in Yokaichi-shi (municipality) (Miyayori, 2000). At the same time, not only ABC but also Activity-Based Management (ABM) were undertaken in Kashiwa-shi (Sakurai ed., 2004, pp.297-311). Additionally, cases in metropolitan area libraries and in workplaces for the handicapped in Shizuoka-ken (prefecture) were reported (Minami, 2002). Later, a case of Ichikawa-shi was reported (Ichikawa-shi, 2007), while the last case mainly tried ABM, not ABC.

## **4-2. Trial of ABC in the NTA and Consequences**

The NTA examined the idea of ABC in 2000, and began ABC from the end of that same year. This ABC was executed based on the office workload measurement system and was called “Cost Analyses.” Its main purpose was not costing for services, but cost comparison in internal processes (Ohnishi, 2010, 177-178).

It should also be acknowledged that the relationship between ABC/ABM and the office workload measurement system reflects the same structure as ABC in some big banks from the end of 1990s, as well as the National Statics Center (NSTAC) around 2010. In the cases of the city banks, ABC was implemented based on the workload analyses already extant (Tanimori ed., 2019, pp.62-63). In the case of NSTAC, one of the independent administrative agencies, ABC/ABM was executed based on the “Kutema,” the then-current workload measurement system (Ohnishi ed., 2020, p.60).

This trial has continued for several years in the NTA. Regrettably, the ABC trial was aborted partway through completion. The reasons are thought to be heavy workload, which is generally one of the demerits in ABC, along with ambiguous purposes, more than costing and the lack of leadership.

## **4-3. Considerations**

This section refers to some considerations relating to the trial of ABC in the NTA. It also depicts some considerations relating to the three sacred treasures and workflow.

### **4-3-1. Relating to the Trial of ABC**

Relating to the trial of ABC in the NTA, I worked for one of the core members in the project team, from 2000 to July, 2001<sup>22</sup>, and I remember this project from its original stage.

---

<sup>22</sup> Generally speaking, the personnel rotation in the Ministry of Finance is every 1 or 2 years.

Although my reflections were written in Ohnishi (2010, pp.179-181)<sup>23</sup>, I would like to examine these points again here, in order to align this paper. This section focuses on four points.

As mentioned in Ohnishi (2010, pp.187-188 etc.), the team paid lesser or almost no attention to workflow than was desirable at that time. Among the three sacred treasures, workflow should be located at the center, as in Figure 3. Relationships among them will be depicted later.

In addition, Ohnishi (2010, pp.179-181) showed the three points as below. At first, it was over stricter calculation of typical costing. ABC tends to focus on allocation of costing too much, and to be used for outsourcing or restructuring. The aim in such cases is, intrinsically, more efficiency and effectiveness. Therefore, instead of ABC, ABM should be considered to improve business processes<sup>24</sup>. This is connected with the workflow above.

Secondly, a step-by-step approach might be more desirable than an overall one, as the project required. There are two reasons here. Viewed from the capacity of the project, some systems *should* be required. However, the capability of the organization, which improves its workflows, should have been grown little by little, taking more time.

Thirdly, internal trials could fail within the organization. At the early stage of the project, it can be difficult to see the results, in spite of too much workload, and this can sometimes cause serious situations.

#### **4-3-2. Relating to the Three Sacred Treasures and Workflow**

Based on the trial of ABC, relationships among the three sacred treasures and workflow are as shown in Figure 3. This section was ordered on the basis of Ohnishi (2010). As referenced by management accounting terminologies, workflow means standardizing, continuous improvement means one part of TQC, and office workload measurement system means ABM (Ohnishi, pp.187-193).

Focusing on workflow, on the relation between workflow and the office workload measurement system, workflow is always thought to be on the back of workload. In order to curtail workload, workflows should be considered for change. On the relation between workflow and utilization of ICT, when utilizing new ICT, it is believed that there is the

---

<sup>23</sup> After 2001, the Executive MBA in Scandinavian International Management Institute, Denmark (Copenhagen Business School at present), and the Doctoral Degree in Senshu University, Tokyo, by Ohnishi (2010) were added to my educational background.

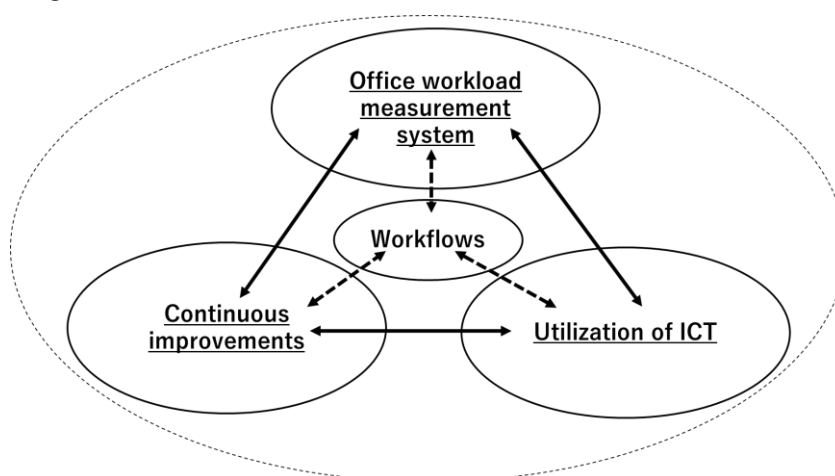
<sup>24</sup> Sakurai (2019, p.337) distinguishes between ABC which aims at product strategy and ABM which aims at process management.



necessity of creating new workflows or changing present workflows. And, on the relation between workflow and continuous improvement, continuous improvement means correction of workflow in order to stop reactions.

Looking at the relationships among the three sacred treasures, especially on that between office workload measurement system and utilization of ICT, it can be understood that the figures of benefit and cost information in workload occur clearly through utilization of ICT. On the relationship between utilization of ICT and continuous improvement, an introduction of new ITC means basically a new workflow, which is produced on a desk. The new workflow inevitably includes correcting a lot of redundant or meaningless processes (Muda). Then, corrections by continuous improvement should be required. What is more, utilization of ICT by bottom-up processes should also be required, such as Robotic Processes Automation (RPA) (Ohnishi and Umeda, 2019a). On the relationship between continuous improvement and office workload measurement systems, it is easy to understand the effect of improvement through figures of office workload, and is thus expected to encourage activities of continuous improvement.

(Figure 3) The Workflows and the Three Sacred Treasures



(Source) The author made.

## 5. Trial of Management Accounting Practices in Hiroshima RTB, NTA

From the latter half of 2014, the Hiroshima Regional Tax Bureau (RTB)<sup>25</sup>, where I had been the commissioner of RTB from July 2014 to July 2015, began to implement management accounting practices. Subsequently, the practices spread to other RTBs. This

<sup>25</sup> The Hiroshima RTB is responsible for 5 prefectures in the Chugoku region, with the number of officers totaling 3,200 at that time.

section depicts these trials.

From the mid-2010s, the Ministry of Internal Affairs and Communications (MIC) took leadership of the Business Process Re-engineering (BPR) in the Japanese government<sup>26</sup>. Currently, the government is making efforts to encourage the BPR.

### **5-1. Trial of Management Accounting Practices in Hiroshima RTB**

Details of the Hiroshima RTB trials were explained in Kashitani and PRI (2016, pp.62-84), Takemoto and Ohnishi (2018, pp.108-218), and Ohnishi ed. (2020, pp.151-225). This section sketches only their main points.

Principally, this trial is composed by standardizing, TQC, ABM, and strategy maps in terminologies of management accounting. Workflow, as seen in Figures 3 or 4, means standardizing. Continuous improvement means a part of TQC, relevant to Kaizen activity or QC circle activity. As well, office workload measurement system also corresponds to ABM.

In this trial, the first effort by the commissioner was activating continuous improvement, especially exploiting proposals for kaizen from front line officers. Leadership by the commissioner in the Hiroshima RTB was very effective at this stage.

Additionally, strategy map—one fatal part of BSC—was utilized for considering priority of office workload, as shown in Figure 4. This strategy map process followed the stages of ABM. The reason why strategy maps were so important was to show detailed priorities in office activities. Without strategy maps, it can be very tough to consider priority, for example, or which segment preceded which within on-sight examinations.

From the experience of the ABC trial as mentioned in Section 4-2, it was very difficult to continue the actions. Therefore, core members were selected from those persons who would remain in Hiroshima RTB in the future, and they played fatal roles in this trial. Moreover, the core members tried sweeping endeavors repeatedly and voluntarily (by themselves).

In those days, the Hiroshima RTB tried to collaborate with local tax offices in the local governments, sharing strategy maps with them and introducing ABM into their offices. These trials were imaged with Inter-Organizational Relationship (IOR), or inter-organizational management accounting. Some trials succeeded in the initial stages.

### **5-2. Consequences of the Trial**

The results of the trial were marvelous, with the Hiroshima RTB making huge progress in only one year. One example, which is easy to understand, is found in Figure 4,

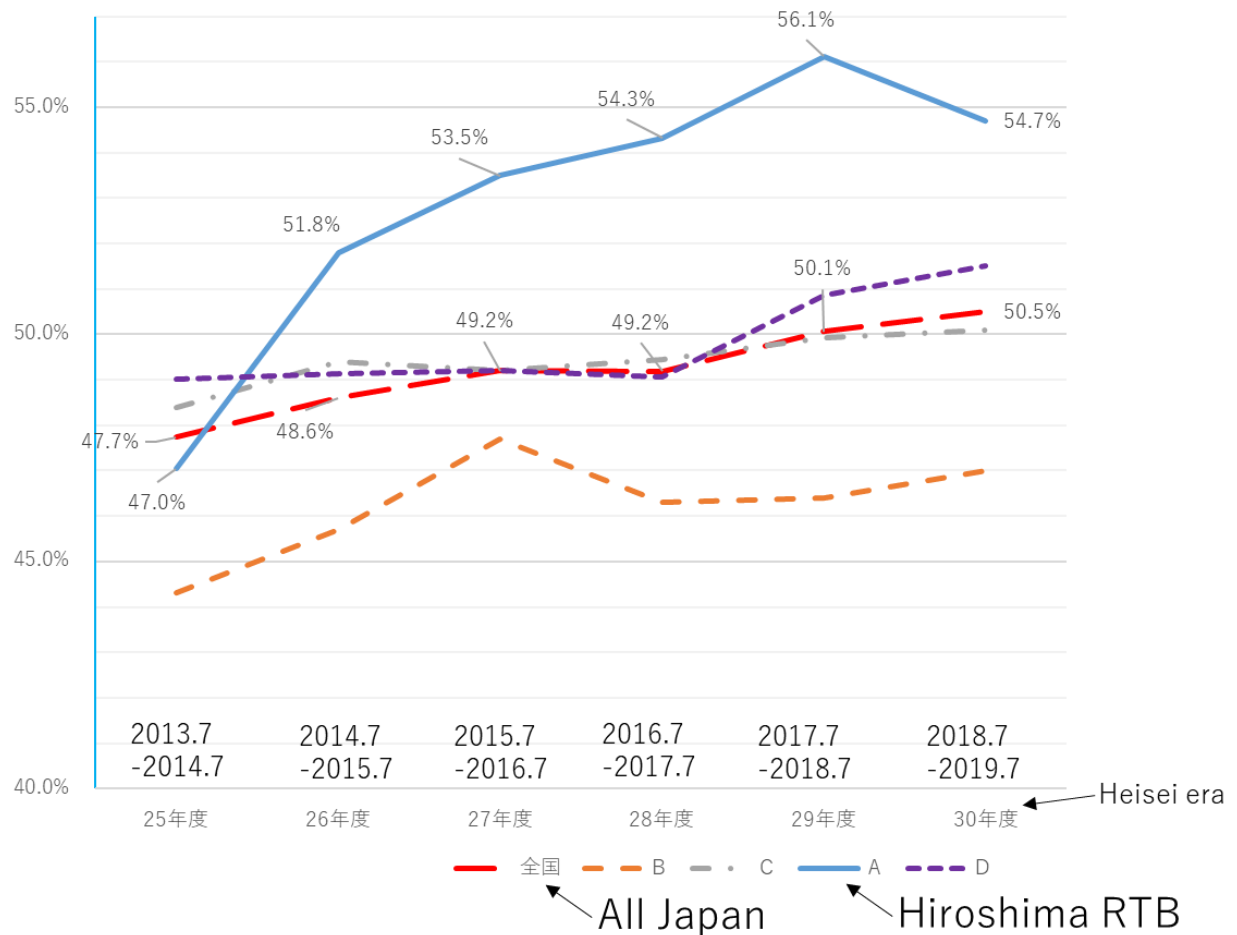
---

<sup>26</sup> The trial in the Hiroshima RTB was unrelated to the BPR through the MIC.

which shows comparisons between RTBs using the ratio of on-sight examination, which are mainly outside office works, in the corporate tax section. The trial in Hiroshima RTB began in July 2014. In that year, the RTB got 51.8%, compared with 47.0% in the previous year. And, as illustrated in Figure 4, in following years the RTB continued to record good results.

RTBs seems to increase the ratio totally. This tendency means that other RTBs can follow the lead of Hiroshima RTB. Specific proposals from front lines or directions of improvement are also visible vis-à-vis other RTBs. Among these RTBs, however, there are some that increase the ratio. Comparing these figures, including how to handle practices and leadership by the commissioners, might be very important.

(Figure 4) Comparisons between RTBs in the Ratio of On-sight Examination (Corporate Tax)



(Source) Ohnishi ed. (2020, p.176)

On the other hand, the ratio between Hiroshima RTBs decreased in 2018-2019. The

proposals from front lines numbered 434 in 2013-2014, 802 in 2014-2015, 861 in 2015-2016, 874 in 2016-2017, 653 in 2017-2018, and 541 in 2018-2019. Concerning the background of the ratios and the numbers, according to some information, the reason seems to be differences in the commissioners' leadership. There might be cause/effect relations, e.g., commissioners' leaderships → number of proposals → more efficient internal office works → higher ratio of on-sight examinations. The importance of leaderships by the commissioners is referenced below.

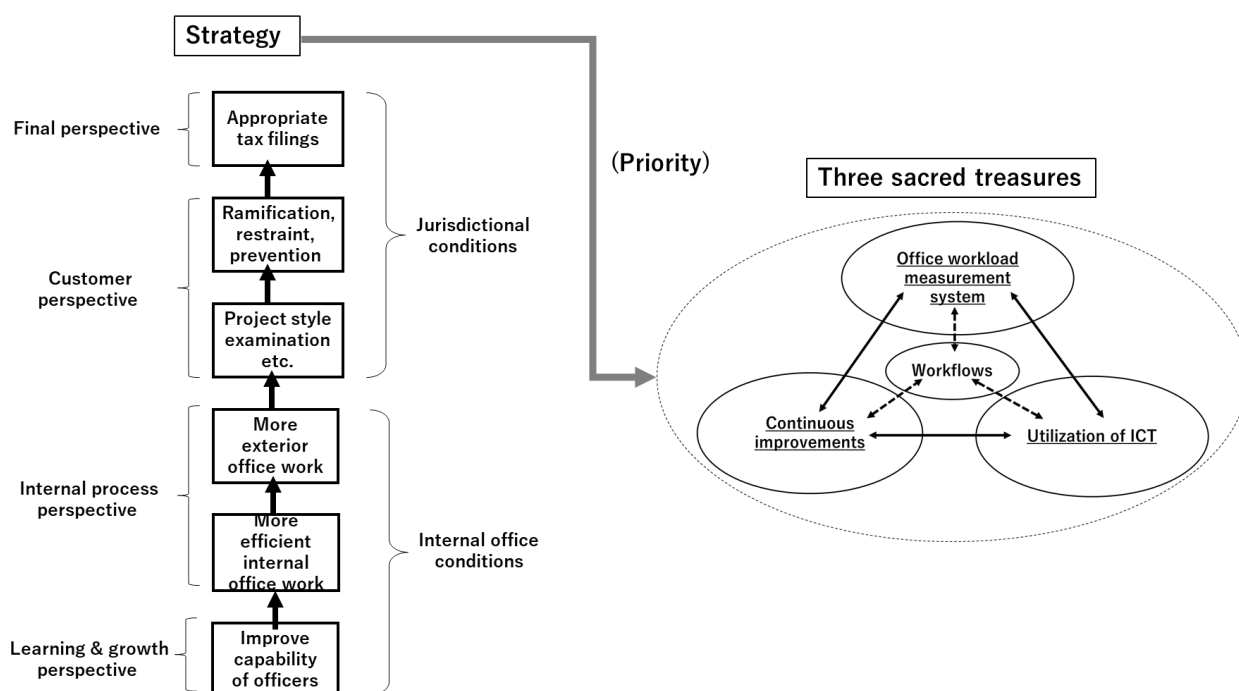
### **5-3. Considerations**

This section examines considerations of two points. First, one relates to the trial of management accounting practices at the Hiroshima RTB. The second explains the reason for and overview of public management accounting.

#### **5-3-1. Relating to Trial of Management Accounting Practices**

There is a particular problem that is difficult to understand: the priority of reduction or increase only through the three sacred treasures. Each office work segment accompanies either more or less in terms of meanings. An abstract direction to reduce internal office works and to increase on-sight examinations can result in confusion. Therefore, it is necessary to show bases for judgements, which indicate what curtails or what adds. From this point of view, organization strategies should be required. In the management accounting world, organization strategies are usually expressed in strategy maps as one part of BSC. In this case, the role of a strategy map is showed in Figure 5.

(Figure 5) Strategy and the Three Sacred Treasures



(Source) The author made.

In this case, the strategy map left a challenge known as a cascade. *Cascade* signifies objectives being set from the top level of management and on down. This strategy map therefore should have been cascaded properly at the next stage, but time<sup>27</sup> ran out after only one year.

One important insight, despite the details, was to plan which works would be increased, before decreasing any other specified works. This linkage resembles a billiard play, i.e., a chain-reaction succession of works. As shown, without prior planning, work-saving plans would vanish like mist.

Simultaneously, subjective norms for officers are very important. Such norms could motivate officers very effectively. Especially, “Respect among the honest, Fear among the dishonest,” a slogan introduced by Mr. Harold J. Moss in General Headquarters (GHQ) in 1949. Tax officers in the NTA have long been accustomed to this motto, and it could make them align in the same direction to effectively increase on-sight examinations.

Incentive actions for officers’ quota or budget allocation are also very important. “The more efforts to make, the more incentives to gain,” for example, is most effective. If an organization makes endeavors, the number of staff is decreased. In this case, though, who makes the efforts? Unfortunately, this situation happened in the Hiroshima RTB. From 2015,

<sup>27</sup> My term was only one year from July 2014 to July 2015.

just one year after beginning this trial, the NTA began to decrease the numbers of officers at the RTB. This signaled opposite messages to the frontline officers at the Hiroshima RTB; i.e., the more efforts, the less officers. The top management in the NTA at that time should have sincerely reflected on their conducts.

This is a very important point, when evaluating the same practices in the government as a whole, and authorities who assess and allocate budget or quotas in officers' numbers should consider these incentives. "Explain, or accept reduction," is a more appropriate attitude to such authorities, but making organizations explain how to manage with lesser resources, organizations, should result in those organizations, without good managements, reducing allocation of resources. As noted, authorities should seriously take considerations on this point.

Lastly, the most fatal challenge should be cited: leadership for managerial changes. Leadership should be taken within a longtime span and at top level management. Superficially, key persons might be commissioners in the RTBs, the reason being that such persons are near to the front line in tax offices and have broad views over internal silos. The essential challenge is how to make the commissioners pay more attentions to managerial changes. The answer lies in the leadership of the commissioner in the NTA. If the commissioner in the NTA focuses on managerial changes, everyone in the NTA (including the commissioners in the RTBs) would take after him/her. One of remaining key challenges is how to get the commissioner in the NTA to pay more attentions. The desired mechanism for this will be indicated in the last part of this paper.

### **5-3-2. Generalizing as Public Management Accounting**

It is desirable to copy practices, similar to those in the Hiroshima RTB, in other organizations. From this point of view, it should be required to generalize these practices as public management accounting<sup>28</sup>, although in the case of the three sacred treasures, it might be difficult to develop them (due to overly specific conditions) in other organizations.

Keeping policy execution organizations in the central government or local governments, independent administrative agencies, local public enterprises, etc. in mind<sup>29</sup>, management accounting techniques are put in order as Figure 6. This arrangement has been arranged to be easy for government officers to understand.

---

<sup>28</sup> After the trial of ABC, Ohnishi (2010) planned, to some extent, to generalize management accounting theories.

<sup>29</sup> In the case of policy planning sections, behavioral control and social control might be more important, as depicted in the other paper, CJEB.

The left group in the X axis is management accounting techniques listed in compact textbooks. The central group is techniques listed in detailed textbooks adding to the ones above. The left group and the central group present management accounting in the normal sense. The right group shows techniques which are centered on non-financial figures and are simple to utilize in public sectors. Here, all of them are located as public management accounting, or management accounting, in the broad sense.

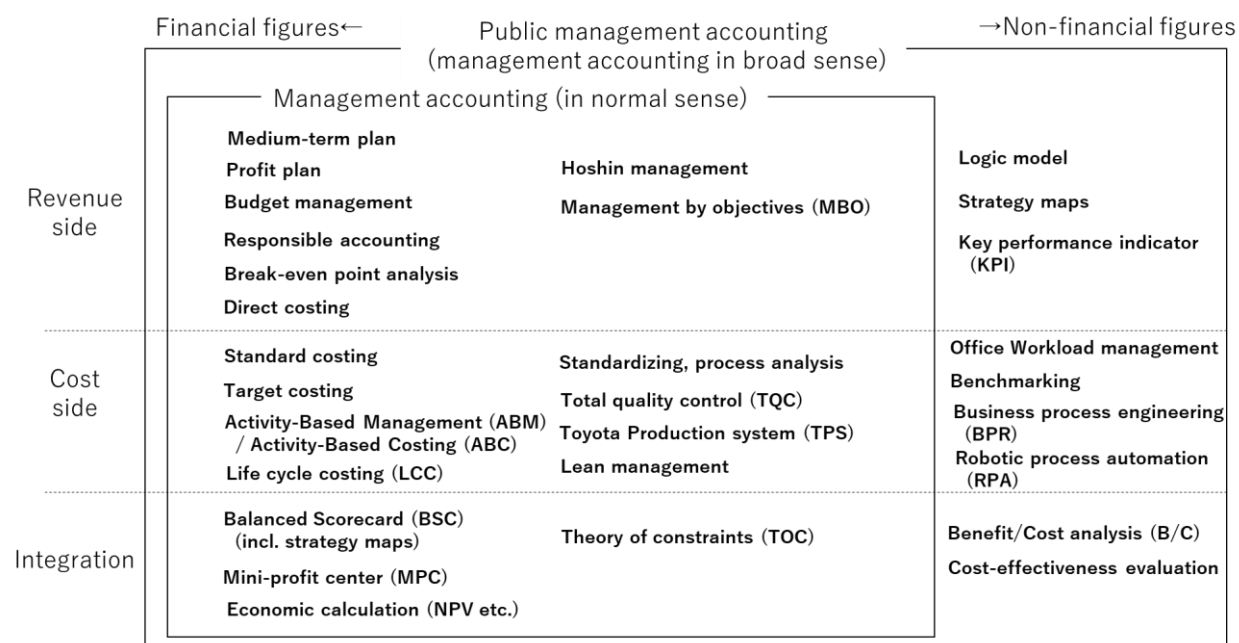
In the Y axis, segments of revenue side, cost side and integration are established for well-balanced considerations, since usually the cost side is given too much deliberation in public sectors. Generally speaking, there is a tendency only to reduce cost. These are segmented by the center of priority to either revenue side or cost side. Segmentations themselves help in understanding the overview of public management accounting for the present.

Ohnishi ed. (2020) explains not only these points, but the contents of public management accounting. More details are referred to in the same source.

Relating to Figure 6, the office workload measurement system was located in ABM trial at the Hiroshima RTB. But one shortcoming of ABM is also reflected in ABC, especially in terms of costing or calculation. Therefore, Kashitani and PRI (2016) named office workload management as a priority for ABM in this context. And Takemoto and Ohnishi (2018) and Ohnishi ed. (2020) shared the same opinion.

Finally, general public management accounting could be utilized to explain how to manage the organizations. Without such an explanation, it might be difficult to instruct the management method to others. Indeed, these words could be helpful for this purpose. For example, explanations for outside of the organization, or “visualizing to outside,” might be useful for gaining the understanding and collaborations of outsiders. And, explanations for officers within the organization, or “visualizing to inside,” could be useful for gaining the understanding and collaborations of employees (Ohnishi, 2010, pp.303-307; Ohnishi ed., 2020, pp.311-313).

(Figure 6) Public Management Accounting Techniques (Examples)



(Source) Ohnishi ed. (2020, p.17)

## 6. Summary

The last section of this paper depicts findings and future challenges. Each of the findings accompanies a specific task to solve in the future. Additionally, future challenges share certain topics in management accounting, with one serious arguing point in public administration and fiscal administration at the final part of this paper.

### 6-1. Findings

Findings are classified according to five points in this paper. These are 1) the influences of both the U.S. and Japanese development (i.e., continuous improvement), 2) the importance of connections between strategy and operation management, 3) the importance of commitment and leadership by those at the top, 4) the importance of visualizing through management accounting, and 5) the similar structure between so-called “Japanese Management Accounting” and public management accounting in Japan.

Primarily, the origins of management in the NTA were influenced by the U.S. as noted in Section 3-2. The three sacred treasures were formed, and the consequent continuous improvements—famous in Japanese management—were implemented from the beginning, as also described in Section 3-2. Workflows, as illustrated in Section 4-3-2, are located at the center of the three sacred treasures.

Relating to this finding, a specific task is observed. As shown in Section 2-3, in “Japanese Management Accounting,” there are clever devices to collect ideas from employees.



Management always tries to seriously consider this input. Persistent approaches from management sides are regular. In the management of the NTA, a very important concern is proposals from tax officers in front lines. However, approaches from management sides can also be insubstantial, and this tendency could spell the difference between success or failure.

Second, connections between strategy management and operation management, as shown in Section 5-3-1, are vital. Priority from the organizational strategy could direct which segment of office work to curtail or which to add in operation levels, as connecting both of them is a key issue. This point is related in my other paper to CJEB as part of the working paper series.

Here, a specific task is detected since connecting both of them concretely is difficult. As shown in Section 5-3-2, Hoshin management, especially its policy deployment, might be a good tool for this purpose (Ohnishi ed., 2020, pp.27-32). With thorough implementation as another issue, the ability to best connect and implement is crucial.

Third, commitment and leadership by the top, or the NTA commissioner, is the most essential point in continuity of specific management accounting practices, as shown in Section 5-3-1. To be concrete, the commissioners sometimes offer deep insights and strong leaderships. For example, one commissioner said recently that man-day management (office workload management) has been helping to resolve organizational issues, and its importance is frequently referenced internally whenever opportunity arises. In the process of acquiring commitment and leadership by the commissioner, superb management accounting practices are expected. However, there were some cases where the commissioners were uninterested in these kinds of discussions. In such cases, strong powers were used to reverse progress. The strength of this inertia was occasionally persistent and therefore could not be ignored. Altogether, the most important challenge is continuity of commitment and leadership by the top, i.e., the commissioner of the NTA. Again, commitment and leadership are subject to this continuity.

One more task remains. In order to secure commitment and leadership by the top, encouraging them to explain how to manage the organization (Ohnishi ed., 2020, pp.222-224), and this task is related to the point below.

Fourth, visualizing through management accounting is critical, especially in transparent public sectors without commercial secrets. Management accounting is an effective tool for explaining how to manage, as noted in Section 5-3-2, in defining explanations to outsiders, or “visualizing to outside,” and explanations to insiders, or “visualizing to inside.” These might be very useful for attaining comprehension and collaborations with outsiders and insiders, i.e., employees (Ohnishi, 2010, pp.303-307; Ohnishi ed., pp.311-313).

Furthermore, it might be more desirable that the authorities of budget allocation or staff quota management take the stance of “explain, or accept reduction” as mentioned in Section 5-3-1. Under strict allocations, some allowances are given to organizations that can explain how to manage rationally. Incentives also play important roles.

Here, a combination of the explanation from the top and “explain, or accept reduction” could be effective. This paper insists on this point, based on Japan’s current conditions below.

Lastly, Japanese companies which have strong constraints of lacking natural resources and scarce capitals in historical perspectives have developed “Japanese Management Accounting.” Japanese governments also have strong constraints, i.e., huge debt and deficits. Public sectors in Japan inevitably have to continue saving money in the long term, a structure that is almost the same as that of Japanese companies of the past. Therefore, management accounting, especially “Japanese Management Accounting” to save resources, might fit well with public sectors in Japan.

Accordingly, the most important measure might include future tax increases. Sooner or later, the Japanese government would, in any event, try tax increases. Towards this purpose, tax payers’ trust and confidence in the government should definitely be required. Thus, the government should show their efforts to make public sectors more efficient and more effective, using management accounting techniques as tools.

## **6-2. Future Challenges**

In closing, future challenges are listed. There are three challenges in management accounting, i.e., 1) “strategizing”, 2) utilization of project management, and 3) inter-organizational management accounting. At the very end, one challenge in public and fiscal administration is referred.

First, “strategizing” leads the way. As shown in my other paper to CJEB as part of the working paper series, Ito (2018) pointed out “strategizing” (Whittington, 1996; 2003; 2006; Johnson et al., 2003) as one of the challenging issues in management accounting. There are some possibilities that more flexible systems than the BSC (including strategy maps), could support “strategizing” more easily. In public management accounting, logic models might be added to strategy maps. “Strategizing” is also a challenge in public management accounting.

Second, utilization of project management figures prominently. Management accounting has traditionally enjoyed a close relationship with Total Quality Control (TQC) at operation levels. Recently, project management has been developing in operation levels as the Project Management Body of Knowledge (PMBOK) in the U.S. and as the Program and

Project Management for Enterprise Innovation (P2M) in Japan. In addition to TQC, how to involve project management with management accounting is today an urgent challenge today.

Third, inter-organizational management accounting is also future challenges (Ohnishi and Umeda, 2019b). To obtain stronger fiscal constraints in Japan, respective public organizations should collaborate with each other, for example, the NTA and local tax organizations in local governments. Although there are currently some relationships, more effective relations could be expected, using management accounting such as strategy maps. This issue is related to discussions of management control in the Inter-Organizational Relationship (IOR).

From the perspectives of public and fiscal administration, associations with politics are a challenging issue. The failure of the Planning Programming Budgeting Systems (PPBS) in the 1960s to 1970s arose from economical rationality which attempted to cover government budgets, i.e., the core of politics, as pointed out by Wildavsky (1964). From the PPBS, boundaries with politics have indeed been one of the challenging issues in public management accounting.

## References

- AAA (1966) *A Statement of Basic Accounting Theory* (Japanese translation 飯野利夫訳『基礎的会計理論』国元書房 1969)
- Aoki, S. (1959) *Modern Costing Theory* (in Japanese 青木茂男『近代原価計算論』税務経理協会)
- CEFP (2001) *Structural Reform of the Japanese Economy: Basic Policies for Macroeconomic Management*, CAO (in Japanese 経済財政諮問会議『今後の経済財政運営及び経済社会の構造改革に関する基本方針』内閣府)
- Deming, W. E. (1950) Give to Executives (in Japanese 「経営者にあたう」『品質管理』1(7), 日科技連)
- Fujimoto, T. (2001) *Introduction of Production Management I* (in Japanese 藤本隆宏『生産マネジメント入門 I』日本経済新聞社)
- Jinno, N. (2007) New Public Management (in Japanese 神野直彦『知恵蔵』朝日新聞社)
- Hiki, F. (2007) *Evolution of Management Accounting* (in Japanese 挽文子『管理会計の進化』森山書店)
- Ichikawa-shi (2007) Tackling by ABC in Ichikawa version (in Japanese 市川市「市川市版 ABC による取り組み」『地域政策研究』41, pp.41-47)
- Ito, K. (2014) *The Strategy Formulation and Execution using the Balanced Scorecard* (in Japanese 伊藤和憲『BSC による戦略の策定と実行』同文館出版)
- Ito, K. (2018) Expansion of Management Accounting and Practical Issues (in Japanese 伊藤和憲「管理会計の拡張と実務適応の課題」『管理会計学』26(2), pp.19-29)
- Johnson, H. T. and R. S. Kaplan (1987) *Relevance Lost* (Japanese translation 鳥居宏史訳『レバンス・ロスト』白桃書房 1992)
- Johnson, G., L. Melin and R. Whittington (2003) Micro Strategy and Strategizing: Towards an Activity-Based View, *Journal of Management Studies*, 40(1), pp.3-22.
- Kaplan, R. S. (1998) Innovation Action Research: Creating New Management Theory and Practice, *Journal of Management Accounting Research*, 10(1), pp.89-118.
- Kaplan, R. S. and D. P. Norton (2008) *The Execution Premium*, Harvard Business Press.
- Kasanen, E., K. Lukka and A. Siitonen (1993) The Constructive Approach in Management Accounting Research, *Journal of Management Accounting Research*, vol.5, Fall, pp.223-264.
- Kashitani, T. and Policy Research Institute (ed) (2016) *Management in Public Sectors* (in Japanese 樫谷隆夫編著・財務省財務総合政策研究所編『公共部門のマネジメント』同文館出版)
- Lewin, K. (1946) Action Research and Minority Problems, *Journal of Social Issues*, vol.4,

pp.34-46.

- Makito, T. (2000) Features and Developments abroad of Japanese Management Accounting (in Japanese 牧戸孝郎「日本的管理会計の特質と海外移転」『会計』157(3), pp.161-174)
- Matsuo, T. (2014) The Significance of the Action Research in Management Accounting (in Japanese 松尾貴巳「管理会計研究におけるアクションリサーチの意義と課題」『日本管理会計学会誌』22(2), pp.15-27)
- Matsumoto, M. et al. (1953) *Costing – Theory and Practice* (in Japanese 松本雅男ほか『原価管理－理論と実際』ダイヤモンド社)
- Minami, M. (2002) Explanation on Costing of Public Service (in Japanese 南学「解説 行政サービスの原価計算」『月刊自治フォーラム』512, pp.14-18)
- Miya, H. (2002) Research Methods in Introduction of Management Accounting System (in Japanese 三矢裕「管理会計システム導入の研究方法」『学習院大学経済論集』39(1), pp.61-68)
- Miyayori, H. (2000) More Efficiency in Public Administration using ABC (in Japanese 宮寄浩「活動基準原価計算を活用した行財政運営の効率化」『行政&ADP』36(1), pp.10-18)
- Mizuno, S. and H. Tomisawa (1959) Lecture on Control Diagram; Session 1 (in Japanese 「管理図講座 第1講 管理の考え方」『品質管理』10(1), pp.52-64)
- Monden, Y. (1997) Empirical Research Methodology of Managerial Accounting (in Japanese 門田安弘「管理会計の経験的研究方法序説」『関西大学商学論集』42(2), pp.345-364)
- Monden, Y. (2006) *Toyota Production System – Theory and Structure* (in Japanese 『トヨタプロダクションシステム－その理論と体系』ダイヤモンド社)
- Nagoya RTB (1963) Establishment of Daily Records in Income Section (in Japanese 名古屋国税局長事務連絡「直税事務日誌の制定について」『名古屋国税局訓令通達集 直税編 第1分冊』税務大学校租税資料室所蔵)
- Nakanishi, T. et al. (1953) *Costing for Management* (in Japanese 中西寅雄ほか『管理のための原価計算』白桃書房)
- Nishizawa, O. (2006) History of Management Accounting in Japan after WW II 1/2 (in Japanese 西澤脩「わが国戦後管理会計発達史(前編)」『LEC 会計大学院紀要』1, pp.35-50)
- Nishizawa, O. (2006) History of Management Accounting in Japan after WW II 2/2 (in Japanese 西澤脩「わが国戦後管理会計発達史(後編)」『LEC 会計大学院紀要』2, pp.13-30)
- NTA (1950) *What should we learn from U.S.?* (in Japanese 国税庁広報課『米国の税務から何を学ぶか』税務大学校租税資料室所蔵)
- NTA (1952) *NTA Annual Report* (in Japanese 国税庁『国税庁事業年報書 昭和24・25・26年度』税務大学校租税資料室所蔵)

- NTA (1953) *NTA Annual Report* (in Japanese 国税庁『国税庁事業年報書 昭和 27 年度』税務大学校租税資料室所蔵)
- NTA (1956a) *NTA Annual Report* (in Japanese 国税庁『国税庁事業年報書 昭和 29 年度』税務大学校租税資料室所蔵)
- NTA (1956b) *NTA Annual Report* (in Japanese 国税庁『国税庁事業年報書 昭和 30 年度』税務大学校租税資料室所蔵)
- NTA (1964) *NTA Annual Report* (in Japanese 国税庁『事務年報 昭和 37 年度』税務大学校租税資料室所蔵)
- Okano, H. (2002) *Development of Japanese Management Accounting* (in Japanese 岡野浩『日本の管理会計の展開』中央経済社)
- Okano, H. (2006) Introduction on History of Management Accounting in Japan (in Japanese 岡野浩「日本管理会計史研究序説」『経営研究』56(4), pp.99-113)
- Ohnishi, J. (2010) *Management Accounting in Public Organizations* (in Japanese 大西淳也『公的組織の管理会計』同文館出版)
- Ohnishi, J. ed. (2020) *Basis and Practice of Management Accounting in Public Sectors* (in Japanese 大西淳也編著『行政管理会計の基礎と実践』同文館出版)
- Ohnishi, J. (2021) Origins of Kaizen Activities and Workload Measurement System in the National Tax Agency (in Japanese 大西淳也「国税組織における事務改善提案と事務量把握の起源について」『PRI Research Paper』01)
- Ohnishi, J. and H. Umeda (2019a) Arrangement of Issues on RPA and Continuous Improvement (in Japanese 大西淳也・梅田宙「RPA と事務改善活動についての論点の整理」『PRI Discussion Paper』03)
- Ohnishi, J. and H. Umeda (2019b) Arrangement of Issues on Inter Organizational Management Accounting (in Japanese 大西淳也・梅田宙「組織間管理会計についての論点の整理」『PRI Discussion Paper』07)
- Ohnishi, J. and W. Fukumoto (2016) Arrangement of Issues on PDCA (in Japanese 大西淳也・福元渉「PDCA についての論点の整理」『PRI Discussion Paper』09)
- Ohno, T. (1978) *Toyota Production System* (in Japanese 大野耐一『トヨタ生産方式』ダイヤモンド社)
- Round Table (2000) Features and Developments abroad of Japanese Management Accounting (in Japanese 円卓討論「日本の管理会計の特質と海外移転」『会計』157(3), pp.107-137)
- Sakurai, M. (1981) *A.A.A. Standards of Cost and Management Accounting* (in Japanese 櫻井通晴訳著・青木茂男監修『A.A.A.原価・管理会計基準 増補版』中央経済社)
- Sakurai, M. ed. (2004) Basis of ABC and Case Study - revised ed. (in Japanese 櫻井通晴編著『ABC の基礎とケース・スタディ 改訂版』東洋経済新報社)

- Sakurai, M. (2008) *Reputation Management* (in Japanese 櫻井通晴『レピュテーション・マネジメント』中央経済社)
- Sakurai, M. (2019) *Management Accounting* (in Japanese 櫻井通晴『管理会計 第7版』同文館出版)
- Shoup (1949) *Report on Japanese Taxation by Shoup Mission – Appendix* (in Japanese 『シヤウプ使節団日本税制報告書 Vol.IV』)
- Takahashi, M. (1994) *Scientific Management and Japanese Companies* (in Japanese 『「科学的管理法」と日本企業』お茶の水書房)
- Tatebe, H. (2003) *History of Costing Theories in Japan* (in Japanese 建部宏明『日本原価計算理論形成史研究』同文館出版)
- Takemoto, R. and J. Ohnishi (2018) *Practice: Administrative Management* (in Japanese 竹本隆亮・大西淳也『実践・行政マネジメント』同文館出版)
- Tanaka, T. (2000) Japanese Management Accounting and Global Standard (in Japanese 「日本の管理会計とグローバル・スタンダード」『会計』157(3), pp.39-58)
- Tanimori, M. ed. (2019) *Business and Profit Management in Local Banks* (in Japanese 谷守正行編著『地域金融機関の経営・収益管理』中央経済社)
- Whittington, R. (1996) Strategy as Practice, *Long Range Planning*, 29(5), pp.731-735.
- Whittington, R. (2003) The Work of Strategizing and Organizing: for a practice perspective, *Strategic Organization*, 1(1), pp.117-125.
- Whittington, R. (2006) Completing the Practice Turn in Strategy Research, *Organization Studies*, 27(5), pp. 613-634.
- Wildavsky, A. (1964) *The Politics of the Budgetary Process*, Little Brown and Company.  
(Japanese translation 小島昭訳『予算編成の政治学』勁草書房 1972)
- Yin, R. K. (2009) *Case Study Research: Design and Methods*, Sage.