

経済論集

THE JOURNAL OF ECONOMIC STUDIES

2023年3月

第66号

論文

相続税・贈与税と事業承継税制

..... 橋口 徹 1

我が国における将来を見据えた税制のあり方と事業承継税制

..... 橋口 徹 33

サーチ理論に基づく賃金格差の実証分析

..... 山上 俊彦 53

会計方法における貨幣価値計算の位置と意義

..... 足立 浩 75

農民工の呼称を捉え直す

— Z省 Y 学校の農民工子弟 40 名の進路選択を中心に —

..... 川村 潤子 103

THE JOURNAL OF ECONOMIC STUDIES

Number **66**

March 2023

Articles

- Inheritance tax and Gift tax and Tax system for the business succession
in Japan
..... Toru HASHIGUCHI 1
- The future-oriented way of the tax system in Japan and Tax system
for the business succession
..... Toru HASHIGUCHI 33
- Empirical Investigation of Wage Differentials Based on Search Theory
..... Toshihiko YAMAGAMI 53
- The Position and Meaning of Monetary Value Calculation
in Accounting Method
..... Hiroshi ADACHI 75
- Redefining Nongmin Gong as Migrant Workers in China:
Focusing on the Career choices of 40 Migrant Workers' Children
in School Y (at School Y in Province Z)
..... Junko KAWAMURA 103