

No.17 March 2023



Journal of Accountancy, Economics and Law

School of Accountancy
Graduate School of Kansai University
Osaka, Japan



Journal of Accountancy,
Economics and Law

Articles

1 Shigetaka Nakamura

Cross-border Corporate Reorganizations and Non-discrimination Clauses
— Focusing on Two Protocols in Japanese Tax Treaties —

13 Katsuhiro Miyamoto

Economic Policies in Macroeconomy with Stock Market

JOURNAL
of
ACCOUNTANCY,
ECONOMICS and LAW
No.17

Editorial Board

Tetsuya Mishima

Satoshi Tomita

Kenji Shiba

This journal is published annually by
School of Accountancy,
Graduate School of Kansai University.
3-3-35 Yamate-cho, Suita-shi, OSAKA 564-8680, JAPAN

©2023 School of Accountancy, Graduate School of Kansai University