

短報

資金計算書の歴史的展開 --- 財務諸表体系における資金計算書の位置と資金概念について ---

須藤芳正

川崎医療福祉大学 医療福祉学部 医療福祉マネジメント学科

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The Historical Development of the Fund Statement: On the Position of the Whole System of Fund Statement in the Financial Statements and the Concept of Fund

Yoshimasa SUTOH

Department of Health Welfare Services Management Faculty of Medical Welfare Kurashiki, 701-0193, Japan

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