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<Career>

1989 Bachelor of Economics, Nihon University, Tokyo, Japan

1991 Master of Economics in Public Finance, Nihon University, Tokyo, Japan

1994 Master of Business Administration in Accounting, Yokohama City University, Yokohama, Japan

1997 Ph.D candidate of Business Administration in Accounting, Yokohama City University, Yokohama, Japan

1997 Research Associate, University of Shizuoka, Shizuoka, Japan

1998 Visiting Faculty, Simon Fraser University, BC, Canada

1999 Assistant professor, University of Shizuoka, Shizuoka, Japan

2011 Deputy Director of Center for Health Service Management Studies in University of Shizuoka, Shizuoka, Japan

2012 Visiting Researcher, University of Helsinki, CRADLE, Helsinki, Finland

<Research topics>

Management control system in non-profit organization

Governance and Accountability in Public sector

Regional innovation systems and start-ups

< Selected Recent Publication since 2013>

Journal Articles

Empowerment Accounting for Local Government in Japan, *The Annals of Japan Academy of Management*, Vol.22, pp.70-75, 2013.

Principle in Hospital Management Accounting, *ShakaiHokenJyunpo*, No.2512, pp.26-30, 2012.

Regional Vitalization through participation in local budgetary process reform-A Model of Communication between Resident and Local Government for Joint Management, *Journal of The Japan Association of regional Development and Vitalization*, Vol.3, pp.3-10, (with Naoki Ogawa), 2012.

Paper Presentation and Conference Proceedings

Budgetary reform and Assembly reform through participation in Local government , *The Japan Association of regional Development and Vitalization*, at annual meeting, (with Naoki Ogawa), Takasaki University of Economics, Takasaki , Japan July, 2013.

Voluntary budgeting process reform for resident participation in Japan, *third International Conference on Local Government* , (with Naoki Ogawa), Khon Kaen University , Khon Kaen , Thailand, November 2012.

Comparative research on Hospital system reform in Japanese local government, *The Japan Association of regional Development and Vitalization*, at annual meeting, (with Zaiken Nishida and Hiroki Yamada), Kochi Institute of Technology, Kochi, Japan July, 2012.

Accounting, Empowerment, and Innovation, Japan Academy of Management, at 22nd annual meeting, August , 2012.

The Japan Association of regional Development and Vitalization, at annual meeting, (with Naoki Ogawa), Kochi Institute of Technology, Kochi, Japan July, 2012.

Book Chapters

Regional innovation System: Review on the relationship in corporation and region , in Kikuchi, Kanayama, Sekioka and Ohta(eds), *Corporate Governance and Management Behavior*, Tokyo: BunshinDo, 2012.