

# OKAYAMA ECONOMIC REVIEW

NOVEMBER 2016

VOL.48 NO.2

## CONTENTS

### Articles

Taxpayer in the Consumption Tax Act in Japan:  
The Relationship between the Consumption Tax System  
and Tax-Exemption for Small-scale Enterprises  
..... Mikio Morishita ( 1 )

Consideration of the Relationship between Work Style and Organizational Justice:  
Applying questionnaire survey for non-regular employee in retail companies  
..... Atsushi Yogo ( 23 )

### Notes

Market-oriented Policies during the “Reform and Opening-up” of China  
..... Jian Teng ( 39 )

An Interview Transcript on GaN Research History  
with Dr. Herbert Paul Maruska (2)  
..... Daiji Fujii ( 55 )

J. H. Clapham, *An Economic History of Modern Britain, vol.II, Book 3,  
Free Trade and Steel, 1850-1886* (1st ed., 1932), Outline, Chap. 12  
..... Atsushi Ichinose ( 67 )

PUBLISHED BY

THE ECONOMIC ASSOCIATION OF OKAYAMA UNIVERSITY