

高等研究所 第50回 月例研究会

【日 時】1 月 11 日(金) 10:30～12:00

【会 場】9 号館 5 階 第一会議室

【発表者】飯山 知保 准教授、Yuri Biondi 教授

1. 飯山 知保 准教授 (Tomoyasu Iiyama) : 10:30～11:10 (質疑応答含む)

「前近代～現代中国華北における“漢民族アイデンティティ”の形成」



「自分の曾祖母は自らをなに人だと考えていたんだろう？」という疑問を、現代日本人が抱くことはあまりないだろう。だが、世界の多くの国や地域において、これは大きな問題となりうる。国民国家の勃興とともに生成された近代的な“民族”は、人々の世界観

や自己認識に甚大な変化をもたらした。人々は“民族”の一員として生まれ、識別され、場合によってはその“民族”のために戦ってきた。しかし、こうした近代的民族概念が影響力を失ってきた現在、歴史的な課題は、いかにしてそれが前近代の社会を変容させたのか、どのようにして当時の人々に受容されたのか、そしてどうやって前近代的なアイデンティティが失われていったのかという、20 世紀の政治・社会的な営為を歴史的に理解することにある。本報告では、中国の漢民族生成に関する公式の言説を再検討し、それがいかに中国華北社会の民族概念を変化させたのかを紹介する。

“The Formation of “Han” Ethnic Identity in Pre-Modern and Modern North China”

In most cases, a Japanese person does not wonder about her/his grand-grand mother's ethnic identity.

But in majority of countries and regions around the world, the ethnic identity could present a major problem. The rise of nation states resulted in the formation of the modern ethnic categorization that profoundly transformed the identity of the citizens and their comprehensive worldview. People have been born and identified as a member of an ethnic entity, and according to the circumstances fought on behalf of it. Recently, with the influence of the modern ethnic identity waning, historians have sought to contextualize the rise of the modern ethnic identity in the history of the twentieth century: How did it transform the pre-modern society? How did contemporary people accept it? And how did they forget the pre-modern ethnic identity? In this presentation, I will reexamine the official narrative of the formation of Han Chinese ethnicity in north China and discuss how has the modern narrative reshaped the ethnic landscape.

2. Yuri Biondi 教授 : 11:20~12:00 (質疑応答含む)

“Accounting, Economics and Law of Entities: Implications for Control, Governance and Regulation”



Recent financial crises and scandals have focused attention on the system of governance and disclosure in a way many may never have imagined and few welcomed. Not only do reforms appear to be necessary to protect shareholders as well as other stakeholders, but also to develop a different

understanding of the relationship between the financial markets and the business firm. This paper criticises two daydreams concerning the firm - as a 'black-box' or an 'owner-entrepreneur' - and contrasts them to the idea of the firm as an enterprise entity. The latter implies a comprehensive approach that integrates economics, accounting, and law. The firm is then understood as a managed dynamic system, characterized by different structures of production: institutional, organizational or

epistemic (related to the place and role of institutions, internal organization, and knowledge within the firm). Accordingly, the accounting system is an integral part of this framework, one that demonstrates the joint implications of economic, accounting, and legal matters within the firm. In a business affair fraught with unfolding changes coupled with asymmetries of resources, access, control and information, the accounting system copes with the economic and monetary processes generated by the whole enterprise, by representing the enterprise capital (assets and liabilities) and income (revenues and costs). In this way, the accounting system allows this special process to exist and function autonomously from (and interactively with) financial holding of shareholders' claims traded on the Share Exchange.

*Reference: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1440871