

# Contents

## Articles

- Reconsidering the Digital Divide in the Digital Transformation Era  
:How to Effective Construction of the Universal Broadband  
*Yoriko FUJII* 1
- Benefit of Dementia Supporters who Conduct Dementia Awareness Activities  
-Orange Project®, a volunteer group of university students who support  
dementia awareness activities  
*Aya YASUTAKE, Toshiki NISHIMORI, Naomi YAMAZAKI, Yoko TOWATARI  
Toru TAKASHIMA, Chiharu TANIGAWA, Naito YUTAKA, Takako SUGIMOTO* 11
- Reporting position and value relevance of comprehensive income information  
*Yuki YAMANISHI, Toyotaka NAKAGAWA* 21
- A Comparative Analysis of Child Policy in Cities  
*Tomohiro SEKI* 34
- ## Research Notes
- Outline of Personal Data Protection Law in Taiwan  
*Ueharai KOSEI* 54

The Fiscal Problem of Elementary School Consolidation and the Utilization of  
Closed School :In the Case of Small-Sized Mountainous Village  
*Kazushige KOIZUMI* 67

Promoting the use of public transportation in Uto City  
- Study of Good Practice by PUK students(2021) -  
*Shinsuke TAKAHAMA* 97

## **Case Study**

The Case of Negation of Liability to Refund Subsidies in a Period of Time that  
Standard of the Area in a Nursery Center is Unsatisfied.  
*Toshiki NISHIMORI* 110

## **Book review**

BOOK REVIEW  
: Silvio Gesell, Lehre über die frühe Geldreform und den Abbau des Staates  
*kiyotoshi KUMA* 123

**Contents** 149

**Regulations** 151

**Instructions for Contributors** 152