## Contents

The Significance and Role of Artificial Intelligence for Smart Self Governance Takashi KOBAYASHI	1
Trust and Interdependency in SMEs: A Firm-Level Survey in Japanese Manufacturing Kazuo KADOKAWA	21
Declining Birthrate, Aging Population and Region Creation: Case of Isehara City (3) 	43
Design-married Innovation by Japanese Firms 	65
Co-Creation by Craftmanship: Case Study of aeru Inc. 	83
Dynamic Capabilities and Digital Transformation of Multinational Corporations: The Role of Temporary Clusters and Co-locations in Global Strategies during the Fourth Industrial Revolution 	95
Impact of differences in goodwill accounting treatment between Japanese accounting standards (JAS) and IFRS on profits: Case study of companies transited from Japanese Standards to IFRS voluntary application Shoko HISADA	
Co-evolution of management philosophy and organizational structure: Construction of hypothesis theory model 	141
Graphical Interpretation of the Improvement Approach by the Theory of Constraints Eiichiro YAGI	157