

Editorial Preface

Special Issue on Systems and Service-Oriented Research in Japan and China

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As the guest editors of this volume of *International Journal of Systems and Service-Oriented Engineering*, we are proud to introduce the following four papers which present different interesting aspects of systems and service-oriented research conducted by scholars from universities from Japan.

These papers were presented at the International Conference on Business, Economics and Information Technology 2018 (ICBEIT 2018) on March 22 and 23 at i-Site Namba, Osaka, Japan. The conference was organized by the School of Business and Public Administration, University of Guam (Guam, USA), Economic Research Center, Graduate School of Economics, Nagoya University (Japan), Graduate School of Management, Ritsumeikan Asia Pacific University (Japan), and Graduate School of Economics, Osaka Prefecture University (Japan), and co-sponsored by the Society of Economics at the Osaka Prefecture University. Several conference papers were selected from a total of 51 conference papers and the authors were invited by the guest editors to submit their extended and enhanced papers for further review. The guest editors and the guest reviewers have reviewed all submissions and selected the following four articles to be included in this special issue.

The first paper, *Business Survival Inside and Outside of Chinese IT Clusters* (Wang & Jiang, 2018), presents a study on the geographical effect of industrial clusters on the business survival of information technology (IT) companies in China. Using the Cox Proportional Hazard Model (Cox, 1972), the authors examine factors that affect the business survival of IT companies inside and outside of IT clusters in the Binjiang district of Hangzhou, the Haidan district of Beijing, the Nanshan district of Shenzhen, and the Pudong district of Shanghai.

The second paper, *Japanese R&D Profitability: Industry Production Function Estimation Using Panel Data* (Yamada & Nakayama, 2018), examines the contribution of research and development (R&D) to profits by analyzing industry-level accounting panel data from eight industries in Japan from 1986 to 2012. In their study, the authors compare two different methods for eliminating endogeneity in the estimated production function: instrumental variables method and the utilization of the orthogonality between error terms and appropriately time-lagged explanatory variables. Their findings contribute to the managerial decision-making process on R&D strategy.

The third article, *An Analysis of the Internal Consistency of the New Accounting Standard for Virtual Currencies in Generally Accepted Japanese Accounting Principles: A Virtual Currency User Perspective* (Tsuji & Hiraiwa, 2018), examines the logically internal consistency of the accounting information for virtual currencies as addressed by the standard in the Generally Accepted Japanese Accounting Principles (J-GAAP), as well as between this standard and the International Financial Reporting Standard (IFRS). The authors suggest an appropriate approach of presenting virtual

currencies at their recoverable amount in the same manner that other monetary assets are presented according to J-GAAP.

The last article of this special issue is Survey of Motivation to Work among Non-regular Employees in the Food Services Companies: A Statistical Analysis Considering Length of Employment (Matsuki & Nakamura, 2018). Using data collected from the food service industry in Japan, the authors examine factors that affect non-regular employees' satisfaction and commitment to their organizations, offering insights to help the industry explore how to motivate their employees.

We hope that you will enjoy reading our special issue.

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Guest Editors

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