VOLUNTARISTICS REVIEW 2.3 (2017) 1–68

BRILL

BRP

brill.com/brp

The State of Nonprofit Sector Research in Japan: A Literature Review*

Aya Okada (**Corresponding Author*)
Associate Professor
Kanazawa University Institute of Liberal Arts and Sciences
aokada@staff.kanazawa-u.ac.jp

Yu Ishida
Associate Professor
Miyagi University Faculty of Project Design
ishiday@myu.ac.jp

Takako Nakajima
Lecturer
Osaka University of Commerce Faculty of Business Administration
nakajima@daishodai.ac.jp

Yasuhiko Kotagiri
Associate Professor
Tokushima University Faculty of Integrated Arts and Sciences
yas-kot@tokushima-u.ac.jp

Abstract

Despite a long history, the organized field of research on voluntaristics in Japan has emerged only in the past two decades. This article presents a comprehensive review of voluntaristics research in Japan through an overview of past studies and recent hot topics. Nonprofit sector and voluntary action research, now termed voluntaristics (Smith, 2016), is reviewed here using four approaches: organizational, economic, employment, and charitable giving. Discussion of recent changes in the political-legal environment

* We thank Professor David Smith Horton (Research and Emeritus Professor of Sociology, Boston College, USA) and Professor Hironori Tarumi (Hokkai-Gakuen University, Japan, and President of JANPORA) for their valuable comments on an earlier version of this article.

 | DOI 10.1163/24054933-12340017

for nonprofit agencies and associations as well as of collaboration among nonprofits, governments, and businesses are presented. The article also covers some of the key topics in recent years, including rising social movements and advocacy, social impact bonds, social capital, and information and communication technologies (ICT) and social media.

In discussing the emergence, expansion, and diversification of nonprofit research in Japan, the article makes two main arguments. First, we argue that studies of voluntaristics are rather recent in Japan, still in pursuit of their own originality. Second, we argue that nonprofit research in Japan is constantly looking for an ideal relationship with practice. Research appears to have *not fully* caught up with the changing landscape of nonprofits in action, and research has not been able to guide practice into the best next steps. The article highlights characteristics of nonprofit sector research in Japan as well as suggesting key questions for future research.

Keywords

Japan – Asia – nonprofit research – nonprofit sector – civil society – nonprofit organizations – voluntary agencies – voluntary associations – voluntary actions – research-practice relationship

1 Introduction

Prosocial behavior has had a long tradition in Japanese society. The earliest origin of such behaviors to help those in need were observed among Buddhist priests and monks as early as 593 AD (Fujiwara, 2006). Temples were founded for the purpose of providing medical treatment and welfare to orphans and elderly (Fujiwara, 2006). As years passed by, helping others with close kinship and shared communities became quite common, and neighborhood associations (*chōnaikai*) as well as self-help groups such as *gonin gumi* were important parts of people's everyday lives. During the Edo period in the 17th and 18th centuries, space for public discussion and associational life opened up although with some constraints (Garon, 2003). These developments set the stage for proliferation of voluntaristics with Meiji Restoration of 1868, when Japan joined the world as a modern state (Osaka Voluntary Action Center Research for Voluntarism Institute et al., 2014).

Despite this long history, the organized field of research on voluntaristics in Japan has emerged only in the past two decades. This paper presents a comprehensive review of voluntaristics research in Japan through an overview of

past studies and recent hot topics. In this paper, we approach voluntaristics in Japan with a broad perspective, encompassing what is known as nonprofit studies, civil society studies, philanthropy studies, and third sector studies (Smith, 2016). There are multiple terms used to refer to domains of voluntaristics in Japan: *shimin shakai* (civil society), *NPO* or *hieiri soshiki* (nonprofit organizations), *NGO* or *hiseifu soshiki* (nongovernmental organizations), *borantia soshiki* (volunteer organizations), *shimin shakai soshiki* (civil society organizations). As is the case with aspects of voluntaristics in English, the list can go much longer (cf., Smith, Stebbins, & Dover, 2006). Instead of confining ourselves to narrow definition of one of these terms, we incorporate all related fields of study and relevant terms within the scope of this paper.

The state of nonprofit research in Japan will be discussed in eight sections. Following this introduction, the second section will discuss the emergence, expansion, and diversification of research on voluntaristics, mainly focusing on academic societies, journals, and published articles. The third section briefly reviews the nonprofit sector in Japan. Introduced are studies that capture the sector from organizational, economic, workforce, and giving perspectives. In discussing the organizational approach, we describe different types of voluntary organizations active in Japan. We also introduce academic efforts to capture how much of a contribution the sector makes in the Japanese economy as well as the Japanese labor market, introducing the most recent and comprehensive survey conducted in Japan. This section will also discuss the state of nonprofit research in volunteering and fundraising. The fourth section shifts attention to recent developments in political and legal climates surrounding the sector. The fifth section reviews key scholarly works on collaboration among the nonprofit, public, and private/business sector. The sixth section presents research on social movement organizations, activism, and advocacy. We then present three "hot topics" of nonprofit sector research in Japan today: social impact bonds, social capital, and ICTs and social media.

The article ends with a brief conclusion that summarizes two arguments we make through these several sections. First, we argue that studies of voluntaristics are rather recent in Japan, still in pursuit of their own originality. Research in Japan began by examining theories that emerged in North America and Europe, and moved on to empirical analyses of practice. However, there is only limited data-oriented, evidence-based scientific research, and the field has not yet succeeded in systematic reorganization of findings and insights into coherent theories. Second, we argue that nonprofit research in Japan is constantly looking for an ideal relationship with practice. Research appears to have *not fully* caught up with changing landscape of nonprofits in action, and research has not been able to guide practice into the best next steps. In all sections, we

discuss diverse facets of nonprofit sector research through the lens of the research–practice relationship.

2 Emergence, Expansion, and Diversification of Nonprofit Research

Research on voluntaristics in Japan began to be active in the early 1990s. Founding of the Japan NPO Research Association or JANPORA (*Nihon NPO Gakkai*) in 1999 as the first academic society on studies of voluntaristics marks an important milestone.

Attention to voluntaristics—both at the individual level and the organizational level—increased with a magnitude 7.3 earthquake that hit the city of Kobe and surrounding cities in 1995. This was first massive natural disaster that struck modernized cities in Japan. The Great Hanshin-Awaji Earthquake, better known as the Kobe Earthquake in English, claimed 6,434 lives and left more than 43,000 people injured. Given the needs of the affected victims, people made financial contributions, sent goods, and offered their time and energy to volunteer. These prosocial behaviors caught so much attention in the Japanese society that the year 1995 came to be called *borantia gannen* (Year of Volunteers) in Japan. January 17, the exact date of the earthquake, was established as the "Day of Disaster Prevention and Volunteers." The 1995 Kobe Earthquake created a momentum for voluntaristics to rise to the fore in the Japanese society (Homma & Deguchi, 1995).

The social environment surrounding voluntary organizations rapidly became favorable post-Kobe. The first legislation specifically for nonprofit organizations, named the Act on Promotion of Specified Nonprofit Activities (*Tokutei Hieiri Katsudo Hōjin Hō*), was enacted in 1998. The system for public-interest corporations (*Kōeki hōjin*) went through a major reform between 2000 and 2008, after being unchanged for approximately 100 years. The accounting system for specified nonprofit corporations (*Tokutei hieiri katsudō hōjin*) was revised in 2012 to ensure further accountability. In addition to these important institutional changes, the society witnessed yet another boost of voluntaristic behaviors in response to the triple disasters of an earthquake, a tsunami, and a nuclear accident that struck northeastern Japan in 2011.

Academic research on voluntaristics advanced side by side with such developments. Scholars documented the changing state of the sector, asking new questions and seeking new challenges. Researchers from diverse disciplines showed an interest in studying voluntaristics, leading to the expansion and diversification of academic efforts. Below, we review this trend from three perspectives: academic societies, journals, and published articles.

a *Academic Societies* (*Professional Associations*)

Key associations in the study of voluntaristics in Japan were founded during the 1990s. Japan NPO Research Association or JANPORA (*Nihon NPO Gakkai*) was founded in 1999 and began holding annual conferences. Today, there are approximately 700 individual members, 40% of whom are academics (e.g., university faculty), 17% students, 17% nonprofit practitioners, 8% from the private sector, 3% from think tanks, and 8% from public sector (JANPORA, 2016). The association is highly interdisciplinary, attracting scholars from economics, political science, sociology, management, and other fields, as well as practitioners and professionals working in applied fields related to voluntaristics.

Another association closely related to voluntaristics is the Association for Research on NPOBP (Nonprofit Organizations for the Benefit of the Public or *Hieiri Hōjin Kenkyu Gakkai*), founded in 1997 (Science Council of Japan, Japan Science Support Foundation, Japan Science and Technology Agency, 2017a).

While there is a strong focus on organizational governance, particularly on accounting and financial audit, this association is also highly interdisciplinary, attracting scholars studying law, accounting, management, economics, and other related disciplines.

Other Japanese academic societies focused on volunteering also were founded in the late 1990s. The International Society of Volunteer Studies in Japan (*Kokusai Borantia Gakkai*) was founded in 1999 (Science Council of Japan, Japan Science Support Foundation, Japan Science and Technology Agency, 2017b), and The Japan Society for Studies of Voluntary Activities (*Nihon Borantia Gakkai*) was also established in the same year but terminated its activities in 2015 (Nakamura, 2015).

Also active are academic societies in related disciplines with an indirect focus on voluntaristics. These include the Public Policy Studies Association JAPAN (*Nihon Kōkyo Seisaku Gakkai*) founded in 1996 (Public Policy Studies Association JAPAN, 2017), and the Society of Public Economic Utilities (*Kōeki Jigyo Gakkai*) founded in 1949 (Society of Public Economic Utilities, n.d.a).

b *Journals*

These academic associations have published various scholarly works on voluntaristics. The Japan NPO Research Association (JANPORA) began publishing *The Nonprofit Review* in 2001. To date, a total of 16 volumes with 24 issues have been published (JANPORA, 2017a). The Association for Research on NPOBP (2017, *Hieiri Hōjin Kenkyu Gakkai*) publishes the *Journal of Association for Research on NPOBP* (*Hieiri Hōjin Kenkyu Gakkai-shi*).

Other relevant journals include the *Journal of Volunteer Studies* of The International Society of Volunteer Studies in Japan (International Society of

Volunteer Studies in Japan (*Kokusai Borantia Gakkai*), n.d.) and the *Journal of Public Economic Utilities* of the Society of Public Economic Utilities (Society of Public Economic Utilities (*Kōeki Jigyō Gakkai*), n.d.b). According to Sawamura (2006), who reviewed these journals from the perspective of management studies, the latter had published an article on nonprofit organizations in Japan as early as 1990.

c *Published Articles*

Reviewing articles on voluntaristics published in these journals reveals the diversity of topics studied. In this section, we will take a closer look at 111 articles published in *The Nonprofit Review* (including research papers and research notes). The journal has regularly published three to eleven articles per issue. The authors, as with the demography of JANPORA members, are quite interdisciplinary and reflect a mix of academics and practitioners.

Some trends emerge through a close examination of articles published in *The Nonprofit Review.* First, we find that the research focus has shifted from abroad to domestic phenomena as years passed by. Among all articles, some 21 discussed nonprofit sector phenomena abroad, while four compared Japan with other contexts. Of these 25 articles, nineteen were published in earlier issues, from volumes one through five. We see that nonprofit research in earlier years was more outward-oriented. The same trend was reflected in location of affiliated institutions of the author(s). While roughly 90% of the authors were based in Japan (Kotagiri, 2014a), papers produced by authors based abroad appeared mainly in earlier volumes.

To capture the trends of studies on voluntaristics, Sakurai et al. (2010) conducted a meta-analysis of articles on voluntaristics published in *The Nonprofit Review, Voluntas*, and *Nonprofit and Voluntary Sector Quarterly* (*NVSQ*). Their work focused on terms/words used in titles, keywords, and abstracts of these journal articles. The study found several interesting characteristics of scholarly works in Japan. First, research in Japan tended to have nonprofit organizations as the unit of analysis. Many articles studied nonprofit organizations, governments, and private firms, more than taking a macro perspective to understand the sector in relation to the public and private sectors, or to explore institutional settings. Second, articles in *The Nonprofit Review* often shed light on topics that had captured less attention in *Voluntas* and *NVSQ*: community currency, environment, intermediary organizations, empowerment, and dialogue. Third, articles in Japan paid limited attention to volunteering, although such research has been beginning to increase after 2010 (Kotagiri, 2014a). Finally, compared with articles published in *NVSQ*, studies in Japan make little reference to efficiency and effectiveness.

These developments in academic societies, journals, and articles since the 1990s set the stage for further studies on voluntaristics in Japan. Scholarly attention to nonprofits and voluntary action is today reflected in an increasing number of related courses taught in higher education. Interest in voluntaristics is much higher among undergraduate and graduate students today. The four authors of this article, scattered across Japan, teach undergraduate and graduate courses closely related to voluntaristics in their respective universities in Japan. Research on voluntaristics indeed has taken root in Japan, especially since 2000.

3 Overview of the Nonprofit Sector

In 1991, the Dutch journalist Karel van Wolferen wrote in the *New York Times* that "'Civil society'—the part of the body politic outside the active government and power system—is virtually unknown in Japan" (Wolferen, 1991). While others do not write as extremely as Wolferen, it appears that most scholars agree that civil society in Japan is smaller and weaker than nonprofit sector phenomena in many Western contexts.

Explorations to systematically understand the nonprofit sector in Japan began in 1990 as part of The Johns Hopkins Comparative Non-Profit Research Project. Following the first working paper (Amenomori, 1993), papers by Amenomori (1997a, 1997b), and Yamamoto (1998) were published. The project set the stage for further exploration of civil society and the nonprofit sector in Japan.

The dominant view in studies that followed tended to capture the sector in a dichotomous manner. For example, Yamauchi et al. (1999) characterized the Japanese nonprofit sector as bifurcated. The sector consists of legally well-defined, well-recognized nonprofit corporations and grassroots groups. While the size of the former is fairly large, supervised under the central and local governments with strong discretionary power, while the latter has a fragile revenue structure. Osborne (2003) presented a similar view where the sector consists of "older, more institutionalized" organizations "heavily incorporated into the state" and "newer 'grassroots'" groups that are "very much the product of local communities and are independent from the government" (p. 8). Pekkanen (2006) also captured Japanese civil society with a dualistic perspective, but with more focus on its functions. For Pekkanen, Japan has a "dual civil society," which consists of many small groups that organize the people at the local level to serve public service, and a few large professionalized groups that shape public debates and influence public policy.

Studies have tried to explain why this is so. The conventional explanation has been the political institutional argument that the state had a considerable effect on the shape and scope of civil society (Pekkanen, 2006). Studies argue that the legal framework, funding, and regulations affected how civil society in Japan emerged and expanded, and that most of such legal political contexts were unfavorable for the sector (Kawashima, 2001). In some cases, the government had used civil society organizations for their purposes, by contracting out public services to these organizations (Tanaka, 2006).

Others take on a more positive view and highlight advancement of civil society in Japan. Documentation of history is one example, as represented in Imada (2006) and Osaka Voluntary Action Center Research for Voluntarism Institute et al. (2014). The latter is a chronological chart from the Meiji era covering 140 years. Kage (2011) also looked into the history and argued for the effect of prewar structures of participation and mobilization during the World War II on civil society in Japan. Reimann (2010) focused on the advantages of late-comers, arguing that political globalization and activism from "above" the state had tremendous effect on the emergence of international NGOs in Japan. It was the international political opportunities, international norms and socialization of the state, and transnational diffusion of ideas among activists that led to recent rise of NGOs in Japan.

Today, efforts are being made to take a closer look at the nonprofit sector and civil society in Japan. A wide range of studies has attempted to capture the size and scope of the voluntary sector with multiple approaches. Below, we highlight four approaches that take different viewpoints: the organizational approach, economic approach, workforce approach, and charitable giving approach.

a *Organizational Approach*

One of the conventional ways to capture the Japanese civil society has been to focus on different types of organizations that comprise the sector. This is often done by looking at organizations with different legal categories. Table 1 presents a comprehensive list of available legal categories in Japan, along with underlying legislation, permitting standards, and granted tax treatments. Categories often studied in nonprofit sector research include: *general incorporated foundations/associations*, and *specified nonprofit corporations*. As shown in the table, governing laws for organizations in these categories were enacted in the late 1990s and thereafter. The NPOs involved tend to be nonprofit associations, "a relatively formally structured nonprofit group that depends mainly on volunteer members for participation and activity and that primarily

seeks member benefits, even if it may also see some public benefits" (Smith, Stebbins, & Dover, 2006, p. 23).

On the other hand, the history of nonprofit agencies in Japan is quite long. These refer to "nonprofit organization providing a public benefit. Such agencies usually operate with paid staff, though some are small, volunteer-run nonprofit groups. Generally speaking, then, the nonprofit agency relies on staff to accomplish its goals rather than members of service program volunteers" (ibid., p. 155). In Japan, legislation underpinning *social welfare corporations, medical corporations, religious corporations, incorporated education institutions* were enacted as long ago as 1950. Legal underpinnings for *public interest incorporated foundations/associations* were originally adopted in 1896 and enacted in 1898, and have recently undergone a drastic legal reform in 2008. The reform aimed to facilitate and develop *societies of mutual assistance*, where government and civil society closely work together (see Section 4, 5 and 7 of this article).

Another important part of the Japanese civil society is grassroots associations that operate without legal status. Key organizations in this category are neighborhood associations (*chōnaikai* or *chōkai*) and community associations/residents' associations or community associations (*jichikai*). The Local Autonomy Act (Act No. 67 of 1947, *chihō jichitai hō*) legally prescribes these organizations as "local community organizations (*chien ni yoru dantai*)" in Article 260–2, paragraph 1. They are defined as organizations comprised of people sharing a residential community, coming together for activities and communication at local level such as managing space, cleaning the community, and organizing local festivals.

As of 2015, the total number of "local community organizations" as defined by the Local Autonomy Act is 298,700 (Ministry of Internal Affairs and Communication, 2015). The figure increased by 4,341 in 2008 (Tsujinaka et al., 2009). The most recent statistic shows that Japan has an average of 2.4 grassroots associations per 1,000 people. The figure varies from 0.7 associations in Tokyo Prefecture (population density: 6,169 people per km^2) to 9.6 in Shimane Prefecture (104 people per km^2). The variations at prefectural level do not depend only on population density, as Okayama Prefecture has 5.8 associations per 1,000 people (270 people per km^2) and Gunma Prefecture has 1.5 associations per 1,000 people (310 per km^2).

While the organizational approach provides a big picture of the nonprofit sector in Japan, there are several shortcomings. First of all, there is the difficulty of collecting information. Numbers of organizations are stated by different authorities and reports, usually depending on administrative bodies. Also

TABLE 1 *Legal Categories for Voluntary Organizations in Japan*

Legal categories in English	In Japanese	Year of Enactment	Governing law	Permitting
Public Interest Incorporated Foundation	*Kōeki zaidan hōjin*	2008	Three PIC Acts (Law Nos. 48-50 in 2006)	Public interest approval
Public Interest Incorporated Association	*Kōeki shadan hōjin*			Public interest approval
General Incorporated Foundation	*Ippan zaidan hōjin*			Registration
General Incorporated Association	*Ippan shadan hōjin*			Registration
Specified Nonprofit Corporation	*NPO hōjin* (*Tokutei hieiri katsudō hōjin*)	1998	Act on Promotion of Specified Non-profit Activities	Certification
Approved Specified Nonprofit Corporation	*Nintei NPO hōjin*	2001		Approval
Pre-approved Specified Nonprofit Corporation	*Tokurei nintei NPO hōjin* (*Renamed from Karinintei NPO hōjin in 2016*)	2001		Approval
Social Welfare Corporation	*Shakai fukushi hōjin*	1951	Social Welfare Act	Permission
Medical Corporation	*Iryō hōjin*	1950	Medical Care Act	Permission
Religious Corporation	*Shukyo hōjin*	1951	Religious Corporations Act	Certification
Incorporated Educational Institution	*Gakkou hōjin*	1950	Private Schools Act	Permission
Approved Territorial Assembly	*Ninka chien dantai*	1991	Local Autonomy Act 260 (2)	Permission

NOTE: *1 Deemed donations mean corporations are allowed to get certain amount of tax write-offs *2 Donation tax deduction for Approved Territorial Assembly is not clear stated in the law. However, organizations.

*3 This list shows a part of incorporated nonprofit organizations, and there are some exceptional

SOURCE: MINISTRY OF FINANCE, GOVERNMENT OF JAPAN (N.D.), PEKKANEN AND SIMON (2003),

standard	Administrating body (National)	(Local)	Extant groups	As of	Deemed donation*1	Tax deduction for donations
(*Kōeki nintei*)	Cabinet office	Prefecture	5,320	2016/10/29	*Yes*	*Yes*
(*Kōeki nintei*)	Cabinet office	Prefecture	4,153	2016/10/29		
(*Tōki*)	–	–	6,687	2016/10/29	*No*	*No*
(*Tōki*)	–	–	40,281	2016/10/29		
(*Ninshō*)	–	Prefecture, City designated by cabinet order	51,197	2016/8/31	*No*	*No*
(*Nintei*)	–	Prefecture, City designated by cabinet order	(795)	2016/10/21	*Yes*	*Yes*
(*Nintei*)	–	Prefecture, City designated by cabinet order	(154)	2016/10/21	*No*	*Yes*
(*Ninka*)	Ministry of Health, Labor and Welfare	Prefecture, City	20,727	2016/10/29	*Yes*	*Yes*
(*Ninka*)	Ministry of Health, Labor and Welfare (up to 2019/3/1)	Prefecture	51,958	2016/3/31	*No*	*No*
(*Ninshō*)	Ministry of Education, Culture, Sports, Science and Technology	Prefecture	181,810	2014/12/32	*Yes*	*No*
(*Ninka*)	Ministry of Education, Culture, Sports, Science and Technology	Prefecture	16,381	2015/5/1	*Yes*	*Yes*
(*Ninka*)	–	Local government	44,008	2013/4/1	*Yes**2	*Yes**2

based on tax laws.

the Law 260 (2) line 16 states that this association is recognized similarly as Public Interest Incorporated

cases for deemed donations and donation tax deductions other than this list.

AND OTHER ADMINISTRATIVE OFFICIAL MATERIALS.

available are databases of voluntary organizations, each covering different set of organizations. The Cabinet Office provides an open access database called *Specified Nonprofit Corporation Portal Site* (https://www.npo-homepage.go.jp/npoportal/). The Japan NPO Center also provides an online database of *specified nonprofit corporations* called *NPO hiroba* (https://www.npo-hiroba.or.jp/). This database updates its data as new organizations register with administrative ministries. *Non-Profit Organizations Database System* (NOPODAS) (http://nopodas.com/) is a database on *public interest corporations*, and *CANPAN Fields* of CANPAN Center (http://fields.canpan.info/organization/) covers diverse types of voluntary organizations. The latter is supported by the Japan Foundation. The second shortcoming of the organizations approach is that it cannot capture smaller grassroots organizations that operate without legal status, nor social movement organizations that are often loosely connected.

b *Economic Approach*

Another way to capture the size and prominence of the nonprofit sector in a society is to look at how much it accounts for within the economy. As an earlier attempt by Yamauchi et al. (1999) reported that the sector is a USD 214 billion industry. This accounted for 4.5% of the country's gross domestic product (GDP). More recently, the Economic and Social Research Institute (2009) estimated the economic production of Japanese NPOs as about 4.9% of GDP annually.

More recent attempts using the economic approach to capture the sector include the use of NPISHs or Non-profit institutions serving households (Yamauchi, 2016). The Economic Statistics Branch of the United Nations Statistics Division (UNSD) provides statistics of National Accounts aggregates of all UN Members States and other territories in the world. This System of National Accounts (SNA) was developed to comprehend and compare the development of economic accounts of member countries (United Nations, 2003). These SNA satellite accounts include non-profit institutions serving households (NPISHs) data. The final consumption expenditure of NPISHs consists of the expenditure incurred by resident NPISHs on individual consumption goods and services. While SNA does not provide a comprehensive picture of nonprofit institutions, it does show how nonprofit institutions share its activities and allocate its expenditures associated with other sectors. These data can be employed as the indirect indicator that reflects the size and scale of the nonprofit sector of respective countries. Figures 1 and 2 present the trend of NPISHs data. Production of Japanese nonprofits increased from 1% in 1994 to 1.4% in 2016. There are discussions on its limitation as a comparative index to capture the nonprofit sector at national level (Tsujinaka & Mori, 2010; Yamauchi & Matsunaga, 2004).

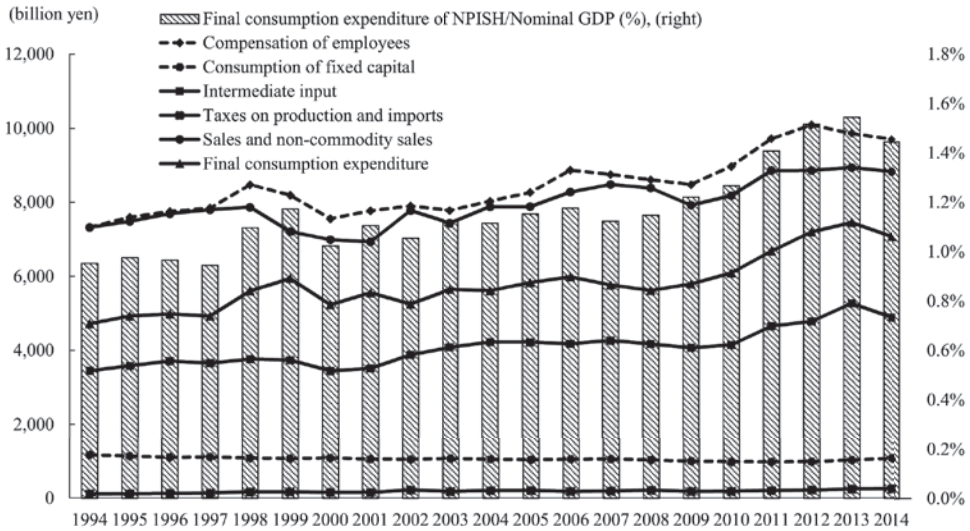

FIGURE 1 *Final consumption expenditure of NPISHs in Japan.*
SOURCE: NAKAJIMA (2016), USING DATA FROM THE CABINET OFFICE, GOVERNMENT OF JAPAN.

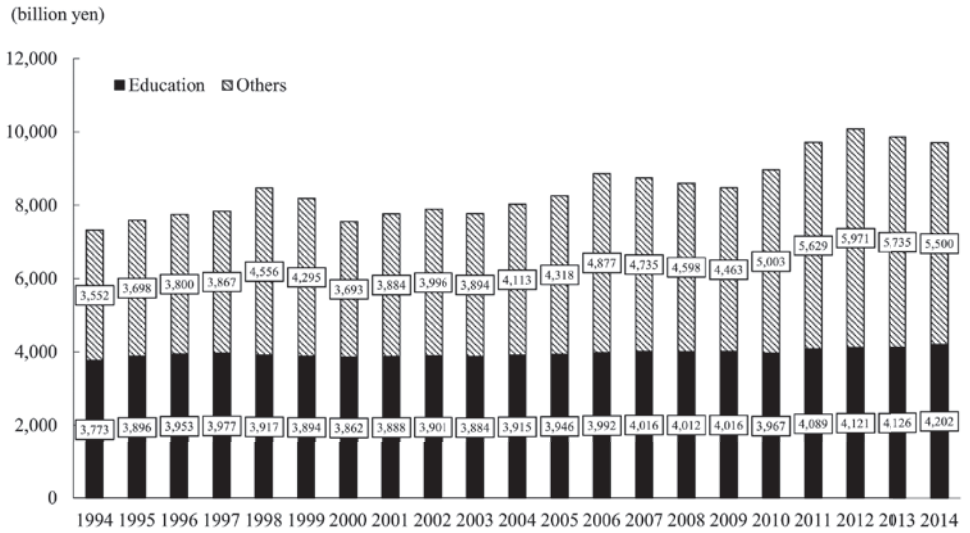

FIGURE 2 *Compensation of employees in final consumption expenditure of NPISHs in Japan.*
SOURCE: NAKAJIMA (2016) USING DATA FROM THE CABINET OFFICE, GOVERNMENT OF JAPAN.

An economic grasp of the nonprofit sector in Japan shows that it is a sizable sector. Given its importance in the Japanese economy, the sector simply cannot be ignored.

c *Workforce Approach*

Ever since the enactment of the NPO Law in 1998, the number of *specified nonprofit corporations* (also known as *nonprofit corporations*) has been increasing every year. As of April 2017, there are over 51,000 *nonprofit corporations*. In 2004, when around 15,000 of them had been certified, the Japan Institute for Labor Policy and Training estimated that over 100,000 paid employees work for *specified nonprofit corporations* (JILPT, 2004). Conventionally, the labor market for the nonprofit sector has been considered to be different from that of the private sector. The key to understanding nonprofit organizations as a place to work is to examine the demography of those employed, the way they work, and differences from private firms.

This section reviews diverse facets of employment issues in the nonprofit sector. We shed light particularly on *specified nonprofit corporations* which many people regard as the most typical "nonprofit organizations," given the social value of their production. We review the current state as well as trends of recent research.

i Nonprofits as Places of Work

Expectations for *specified nonprofit corporations* as new places to work other than private firms (as well as conventional nonprofit organizations, such as schools, religious corporations, social welfare corporations) heightened during the 2000s. This was a time when people strongly became aware of urgent social and economic issues in Japan, such as the decline of population and the decline of and low economic development. Those in Japan referred to the nonprofit sectors in the United States and some European countries that had attracted people to work, and began to regard the emerging nonprofit sector as a potential place to work. However, survey results on *specified nonprofit corporations* at the time presented a reality quite the contrary to such expectations. For example, a survey conducted by the Japan Institute for Labour Policy and Training (JILPT) in 2004 revealed that salary of full time staff of *specified nonprofit corporation* was no different from "hourly wage" of a private firm in general. The survey also showed high percentage of volunteers as well as high percentage of irregular employees even among paid staff. The study argued that *specified nonprofit corporations* are similar to small businesses when compared to companies in general (JILPT, 2004). Revealed was the vulnerability of employment base among nonprofit corporations.

With the growth of *specified nonprofit corporations*, the employment base is beginning to change. Another quantitative survey on working situations of paid staff and volunteers in *specified nonprofit corporation* across Japan, conducted by JILPT in 2015, revealed the recent state of employment among *specified nonprofit corporation*. There was an increase in the number of staff employed at *specified nonprofit corporation*, and the average of total number of staff in an organization was approximately 45, where 20% of them were paid staff (JILPT, 2015). The figure had almost doubled from ten years ago. The threshold for *specified nonprofit corporation* to employ paid staff was an annual income of 5 million Japanese Yen, and an increase of one "regular employee" led to an increase of annual income by 10 million Yen.

Second, one characteristic in the demography of *specified nonprofit corporations* staff is the large number of those in middle age and elderly. Retirees work in about half of *specified nonprofit corporations*. They tend to be male, and the average age of beginning to work with nonprofits was 53. This may indicate that retirees aim to work as volunteers. On the other hand, paid staff such as "regular employees" and "irregular employees" tend to be female, beginning their work at a younger age.

Third, the average annual salary of "regular employees" in *specified nonprofit corporations* was considerably lower than those of the general labor market. However, salaries have increased when compared with data from ten years ago. In particular, their salaries tend to rise as the financial size of *specified nonprofit corporations* expand. On the other hand, hourly wages of "irregular employees" are no different from that of the market in general.

Fourth, recruiting personnel is an urgent issue among *specified nonprofit corporations*. Studies have found that organizations already with paid staff are looking to increase the number of such staff. Young manpower is wanted regardless of organizational size, and "searching for and nurturing successors" is a challenge in thinking about human resources for the future.

The number of *specified nonprofit corporations* have grown considerably in the past ten years, and are gradually expanding as places to work. At the same time, employment environments and their quality have improved. Nonetheless, the sector is in the process of developing. Mobility or career crossover between the private sector and *specified nonprofit corporation*—observed frequently in the United States and European societies—is still limited in Japan.

Research on Nonprofits and Employment

There are limited studies analyzing the employment environment and working situations of *specified nonprofit corporations* as well as other types of nonprofit organizations in Japan. Its theoretical position and analytic framework

are vague. However, in recent years, researchers are beginning to study employment and work. A series of research outcomes based on aforementioned survey of JILPT in 2015 have been published (JILPT, 2016). First, Yamauchi (2016) estimated the scale of labor market of *specified nonprofit corporations*. While the number of organizations in this legal category outweighs *incorporated educational institutions, social welfare corporations*, and *public interest corporations*, the study considers *specified nonprofit corporations* as one sector and attempts to capture its labor market size. Estimations are made using number of paid staff, their salaries, and the number of corporations, as well as proxy variables on volunteers. The result estimated an added value of 892.1 billion Japanese Yen, generated by paid staff and volunteers of *specified nonprofit corporations*. This is larger than the economic scale of "mobile telecommunication industry" or "damage insurance industry" in Japan, implying the economic presence of the nonprofit sector in the society.

One major concern in understanding employment is to think about why the number of paid staff working in *specified nonprofit corporations* increases. Ono (2016) explored factors that determine the number of paid staff. The results showed that increase of paid staff is observed in regions with small population, and that there are more irregular employees in regions with high market wage. The number of paid employees tends to be high when the *specified nonprofit corporation* is a recipient of subsidies from or under contract with the local government. Ono (2016) argues that while the wage level of the entire *specified nonprofit corporation* remains lower than the private sector, general wages may be close to nonprofit wages in regions with low market wages, and therefore people may choose nonprofits as a place to work.

Ma (2016) analyzed the wage structure of *specified nonprofit corporations*. In general, years of continuous employment affect the wage function of permanent employees in a company. However, this study found that there is no statistically significant relationship between years of employment and wage. On the other hand, the study examined the impact of age and gender on wage. Salaries are higher when age of an employee is higher, and if this employee is a male. Ma argues that while the wage profile tends to be males and regular employees, the gender gap in wages is much smaller than that of private companies.

What factors influence people to decide whether to continue to work with nonprofit organizations? In case of private sector, wage is often the biggest factor to leave or to change workplace. However, as mentioned above, the wage factor does not intervene in the case of nonprofit organizations. Even for paid staff, wage was only one of the many other factors. Whether to continue or not depends on factors other than wage. Moriyama (2016) looked into this and explored factors that affect continuous activities with *specified nonprofit*

corporations among young generations. The study found that while wage has no relationship with whether to continue to work as staff or volunteers, those with strong "sympathy to mission/objectives of activities" of the organization tend to have stronger willingness to continue. Moriyama proposes that to encourage continuous activities among young generations and those in middle age, giving a role closely related with the organization's mission is more important than allocating individual tasks.

As we saw, research on nonprofit employment in Japan has made gradual but solid progress. Studies that have analyzed differences from the general labor market revealed the state of employment of nonprofit staff and volunteers, as well as unique employment mechanisms of the nonprofit sector.

Nonprofit Employment and the Great East Japan Earthquake of 2011

The Great East Japan Earthquake of 2011 is an important event in analyzing recent employment issues of *specified nonprofit corporations* in Japan. Several nonprofits are engaged in the reconstruction process, and the disaster has had considerable influence on nonprofits' employment environment. Studies have looked into relationships between the disaster and nonprofit employment.

Urasaka (2016) sheds light on the change in awareness and the way staff of *specified nonprofit corporations* work before and after the Great East Japan Earthquake. The study explores whether an inflow of diverse resources to nonprofit organizations in reconstruction process has caused a structural change in employment environment. Specifically, the study conducts factor analysis of continuous employment of paid staff in *specified nonprofit corporations*. Analysis found that those with intention to continue to work were younger and people directly affected by the disaster. The findings show that both longitudinal growth and the impact of the disaster may influence the way people work and what people think.

Ishida (2016) focused on the relationship between finance and employment of *specified nonprofit corporations* engaged in relief activities in response to the Great East Japan Earthquake. In most *specified nonprofit corporations* active in disaster-affected regions, annual income expanded for three years after the disaster, and the level of employment was higher than the national figure. In particular, among organizations that were founded after the disaster, the main source of funding was external resources, such as subsidies and grants. Ishida pointed out that in past disaster experiences, a considerable amount of funds for reconstruction projects flowed into nonprofit organizations in the process of disaster reconstruction for a short term, while employment temporarily expanded with such flows of external funding. He points to the risk of unstable employment once the organizations face shortages of funds.

Kotagiri (2016a) also analyzed the impact of implementing disaster relief activities on employment in *specified nonprofit corporations*. The results showed that the number of formal staff and volunteers may increase among nonprofits engaged in relief activities, while others may experience a declining trend. This shows higher mobility of human resources with relief activities, implying the impact of influx of external resources triggered by special demand from the disaster on nonprofits' employment environment.

The nonprofit sector in Japan has grown substantially in the past ten years. However, we have limited understanding of public awareness and the employment environment of people who work in the sector, and how those have changed over time. There is an urgent need to discuss the possibility of Japanese nonprofit sector developing into something close to American or European labor market as well as desirable institutional designs.

ii Volunteers

Another important way to approach the nonprofit sector is to look at volunteering. Volunteers, indeed, are an important part of the labor force in the nonprofit sector. In an earlier study, Yamauchi et al. (1999) found that 21.4% of Japanese citizens contributed their time to nonprofit organizations. This translated into 700,000 full-time equivalent (FTE) employees. New data are being collected annually by Japan Fundraising Association (2015).

The word "volunteer" is not old, but still young in Japan. Today, the word "volunteer" in English has settled as "*borantia*" in Japanese language, the sound of which resembles English. The word "*borantia*" became popular right after January 17, 1995 when the mega-earthquake struck Kobe, one of the major cities in Japan for the first time after Japan had become modernized. People came out to help others in affected areas.

Traditionally, volunteering has had a place in the lives of Japanese people. However, people usually do not realize that what they do could be called *volunteering. Shakai hōshi*, literally translated as *social contribution*, is one of the words used. Until the mid-1990s, an official national survey on social life of Japanese citizens—held every five years since 1976—used this term in the questionnaire. Today, the terminology has been changed to *volunteering behavior.* The latest survey conducted by the Ministry of Internal Affairs and Communication (MIC) in 2011 revealed that 26.3% of the respondents had volunteered during the past twelve months (MIC, 2012). The percentage was larger for those between ages 20 and 50, while it was lower for those younger than 20 and over 50. Regarding the fields of activities, more Japanese participated in activities related to disaster recovery and children.

The year 2011 was when the Great East Earthquake brought about severe damage in a wide area of northern Japan. The incident brought over four

million volunteers, producing around three times more volunteers compared to the previous survey in 2006 (ibid.). About 5% of people between 35 and 55 joined the activities for disaster assistance. The most frequent length of volunteering activities was one to four days per year.

As mentioned in the prior section, an increasing number of civic organizations are being founded across Japan with the introduction of a new legal status: *specified nonprofit corporations* and *general incorporated foundations/associations*. Organizations that operate under these legal statuses must behave as a management agency, therefore being expected to manage their volunteers as well. Practitioners need to learn volunteer management strategies for stimulating motivation and recruitment. However, volunteer management has not been a popular topic for research in Japan. For example, very few articles in the aforementioned *The Nonprofit Review*, a journal of Japan NPO Research Association, focus on this topic to study the Japanese case.

In the context of disaster relief and recovery, nonprofit organizations at the site face the urgent need to respond quickly, including volunteer management. Specifically, *social welfare corporations* are often one of the first responders at the site, expected by the legal system to take the initiative in setting up volunteer centers. They are expected to accept volunteers coming from outside the affected regions, organize them, and to dispatch them to places in need. Although the response framework for *social welfare corporations* and other nonprofit organizations has been revised, based on past experience, disaster always brings totally unexpected situations. There is a need to study volunteer management in individual cases and to propose improvements to prepare for the next disaster.

In thinking about the future workforce for the nonprofit sector, raising younger generations as volunteers is an important task. According to the Japan Society for the Promotion of Science (2015), 34.8% of the universities located in Japan have student volunteers. Most universities—among both public and private ones—have under 50 student volunteers. Some 7.3% of the universities have more than 100. Compared to the survey conducted three years before, fields of activities have diversified among student volunteers. In addition, 35.4% of universities in Japan offer courses on volunteering. Education on volunteering is also being introduced in primary and secondary education (Cabinet Office, 2016a, p. 69; Sato, 2010).

d *Charitable Giving Approach*

Another approach to understanding the voluntary sector in Japan is to focus on financial contributions. While philanthropy and fundraising in Japan have a long and rich history (Onishi, 2007; Imada, 2003a, 2003b), such giving is comparatively less active than in Western countries (Ouchi, 2004). For example,

the total amount of giving in Japan per GDP in 2014 was 0.2%, much smaller than the 0.6% of the United Kingdom and 1.5% of the United States (Japan Fundraising Association, 2015).

Based on earlier attempts to grasp the scope of "giving market" in Japan (Matsubara & Todoroki, 2003), efforts to longitudinally capture the trend of giving in Japan began in the late 2000s. In 2009, the Japan Fundraising Association began conducting an annual survey to understand the scale of donations and philanthropy in Japan (Figure 3). The amount of donation in Japan—including both individual and corporate—expanded from 1.09 trillion Yen (USD 10.3 billion) in 2009 to 1.37 trillion Yen (USD 12.95 billion) in 2012 (Japan Fundraising Association, 2015).[1] While no survey for individual giving was conducted for FY2013, the 2014 survey found an estimated 740.9 billion Yen (USD 7 billion). Total number of people who made financial contributions was 44.1 million, accounting for 43.6% of the Japanese population over age 15, while it was 37.66 million and 34.0% in 2009 (ibid.).

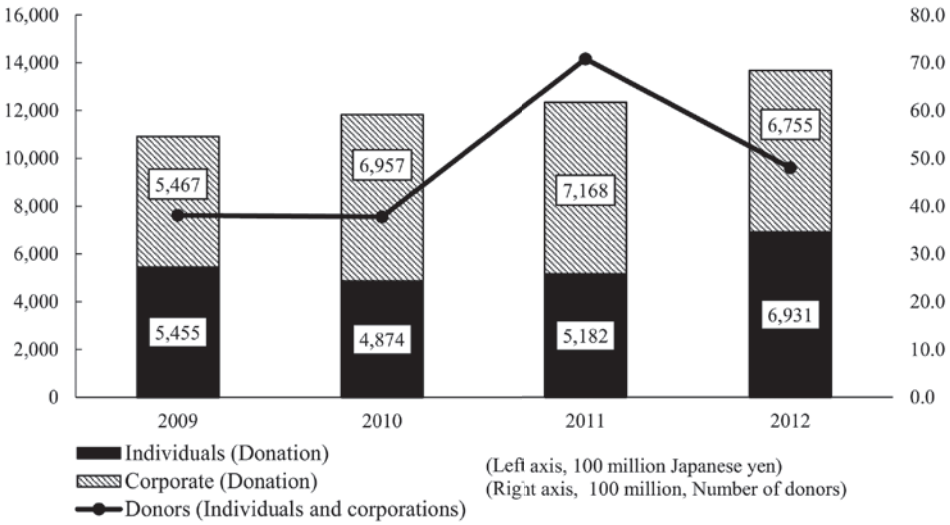

FIGURE 3 *Total amount of estimated giving and number of donors in Japan.*
SOURCE: JAPAN FUNDRAISING ASSOCIATION (2015).

1 The Japan Fundraising Association (2015) calculated the amount with an average exchange rate in 2014 as USD 1 = 105.8 Japanese yen.

In addition to individual and corporate giving, a total of 312.9 billion yen (USD 29.6 billion) was paid as membership fees to voluntary organizations in 2014 (ibid.).

Japanese philanthropy is strongly fostered by both the public and private sectors. When a series of disasters—an earthquake, tsunami, and nuclear accident—struck northeastern Japan in March 2011, considerable donations were collected through a rather unique system called *Gienkin*. Directly translated as "relief money," this was the main channel people used to give for disaster response. A collected *Gienkin* was equally distributed to those affected by the disaster in the form of cash through national and local government. The total amount of *Gienkin* was 361.8 billion Yen (USD 3.42 billion) for the 2011 disaster. This was over twice the amount of *Gienkin* collected and distributed at the time of the Great Hanshin-Awaji Earthquake or Kobe Earthquake of 1995—179.1 billion Yen (USD 1.70 billion) (ibid.).

In 2012, several drastic tax reforms were implemented to further enhance individual and corporate giving. Donations for authorized specific public interest corporations, such as *public interest incorporated associations* or *public interest incorporated corporations*, and *approved specified nonprofit corporations* became eligible for deduction from taxable income.[2] Additionally, the deduction from income tax is allowed for donations to organizations that passed "Public Support Test" (PST). The test is proof that the organization is sufficiently supported by citizens as engaged in activities of public interest.[3]

However, the effect of tax reforms to date appears to be limited. Surprisingly, 90.7% of donors did not apply for tax refund and 45.6% didn't know that they can file tax returns for certain type of donations (Cabinet Office, 2017a). The governmental assumption that tax returns would be a positive incentive for donors did not seem to be accurate. In fact, donors appear to prefer other incentives. For example, 51.5% of individuals who made a donation within a year looked for "transparency in the use of donation" (Japan Fundraising Association, 2015). Some 81.1% of respondents in another survey looked for "information on activities that the donations will be used for" (Cabinet Office, 2017a). Nonprofit organizations and fundraisers must examine what donors are looking for and adjust their fundraising strategies (Cabinet Office, 2016c; Tatefuku & Iwaki, 2015; Onishi, 2007, 2005).

2 Deduction from taxable income is calculated to amount donated minus 2,000 Yen, with the limitation up to 40% of income.

3 Deduction from income tax is calculated to (amount donated minus 2,000 Yen) × 40%, with the limitation up to 25% of income tax.

i Professionalization of Fundraising

To enhance giving in Japan, the Japan Fundraising Association was established in 2009 with a vision to create a society where 10 trillion Japanese Yen are given "with good intentions" (Japan Fundraising Association, 2016). The founder, Masataka Uo, has published a book (2009) and since 2010, the Association has hosted annual conferences for practitioners engaged in fundraising. Drastic increase of participants show rising interest, with over 1,400 participants at the most recent gathering in March 2017. Among the participants were not only managers and staff from the nonprofit sector, but also from for-profit sectors and social enterprise. Teachers, students, and researchers also participate in these annual conferences.

The Japan Fundraising Association has played a major role in establishing "fundraiser" as a profession in Japan. The Association provides both long-term and short-term courses and training on fundraising, and certifies those who pass an examination as "certified fundraiser" and "associate certified fundraiser." Nearly 1,000 people have received the training and today identify themselves as certified fundraisers.

Given the professionalization of fundraisers and fundraising in Japan, a group of researchers conducted an original survey in 2016. As part of Research Project on Fundraising in Nonprofit Sector, Nakajima (2017) analyzed responses from over 1,700 organizations. Some 29.4% of responding organizations had fundraisers, and in 24% of them, representatives of the board played the role of fundraiser. This survey shows the struggles that nonprofits in Japan face in trying to manage fundraising with limited number of staff while reducing fundraising cost. The report also introduces successful fundraising cases utilizing strategies on information, social media, and other techniques.

ii Recent Topics

There are a few recent developments in Japan that may further boost charitable giving in Japanese society. The first is new legislation favorable to the nonprofit sector. In December 2016, the Diet passed new legislation (Law No. 101 in 2016) that enables the government to utilize money in dormant bank accounts to support nonprofit organizations after January 2019 (Cabinet Office, n.d.b). An estimated 50 to 60 billion Japanese yen are in these bank accounts. The law opens up the possibility to distribute the money to nonprofit organizations working to serve public interest. These goals may include promoting welfare, eradicating poverty among children, supporting youth, and revitalizing communities. While the key lies in developing a transparent scheme to fairly distribute the money, there are rising expectations that this new law will enhance funding sources for the nonprofit sector.

Second, nonprofit practitioners are very much interested in donations from death bequests. Several surveys report that senior people in Japan are highly interested in philanthropy, donations, and public interest activities (Cabinet Office, 2013; Japan Fundraising Association, 2015). 20% of those over age 40 are willing to donate by bequest for social activities (Japan Fundraising Association, 2011). The Japan Legacy Gift Association was established in November 2016 to match people interested in leaving a bequest and nonprofit organizations willing to receive the legacy.

The third recent development is a hometown tax payment known as *Furusato nouzei*. Taxpayers may allocate some of their residential taxes to other municipalities as donations. The amount is eligible to be deducted from taxable income in the same manner as donations made to *public incorporate corporations*. Local governments receiving donations can offer gifts to appreciate and to compensate for the contribution. This system of hometown tax payment has attracted much attention from people willing to donate to local governments (Japan Fundraising Association, 2015; Nishimura et al., 2017). The initial aim of this system was to rebalance tax incomes between governments in urban and rural areas. However, because the costs of some gifts were over 70% of the amount given, the Ministry of Internal Affairs and Communications released a statement on April 3, 2017 that local governments must not send gifts that cost over 30% of the amount of donations.

Crowd-funding is another accelerator for expanding the donation market in Japan. Fundraising using crowd-funding websites have been booming in Japan since 2009 when "Japan Giving" (formerly called Just Giving, Japan) launched the country's first online crowd-funding service. Just as Kickstarter was rapidly accepted by donors in the United States, several online crowd-funding services such as Readyfor, CAMPFIRE, and Motion Gallery began intermediary services for fundraising (Sato et al., 2016).

The Great East Japan Earthquake of 2011 occurred after these new fundraising movements were established. Donations to support disaster-affected people and regions were made, by not only as *Gienkin*, a cash distribution through government, but also as *Shienkin*, a donation directly given to voluntary organizations engaged in disaster relief activities. These new initiatives are expected to encourage giving among individuals and corporations, and to expand the donation market in Japan.

e *Summary*

As reviewed in this section, research has captured the nonprofit sector in Japan from multiple perspectives. Our unit of analysis has been quite comprehensive, from organizations, money, and people, to time devoted. It is interesting

to note that the drive to capture the big picture of the sector came from initiatives to compare sectors cross-nationally. Also worth noting is that while earlier attempts took the "snapshot" approach and captured the sector at a certain point in time, more recent work has taken a longitudinal approach. Such development enables both scholars and practitioners of voluntaristics to enhance understanding of the state of nonprofit sector in Japan.

4 Political and Legal Changes for Nonprofit Agencies and Associations

Nonprofit organizations in Japan have operated under diverse categories, each with respective legal regulations, managed by respective ministries (Nakajima, 2016, 2015; Yamauchi et al., 2010). The number of nonprofit organizations estimates over 422,000, covering different types of legal agencies and associations (Nakajima, 2016). From the perspective of international comparison, complexity of nonprofit organizations in Japan have been discussed in detail in previous studies (Pekkanen and Simon, 2003; Salamon and Anheier, 1997; Amenomori, 1997a).

Because there is no single charitable classification for nonprofit organizations in Japan, the legal framework is complicated (see Section 3, particularly Table 1). Researchers must refer to classifications of legal entities under respective legal frameworks. A major legal reform took place between 2008 and 2013 targeting one of the key Japanese nonprofit agencies and associations: *public interest corporations*. The process of this reform demonstrated an important change in public policy because the respective law—the first law for private nonprofit activities in the history of Japan—had been unchanged since its enactment in 1898, a little over 100 years. Reforms included legal institutional changes as well as high tax allowance for public interest activities.

This section begins with an overview of recent public policies for the nonprofit sector in Japan, reviewing the background of recent policy objectives. The following section will discuss legal reforms for public interest activities, with reference to the latest surveys released in the Japanese language.

a *Recent Developments*

Recent public policies for the Japanese nonprofit sector are explained here with two concepts: "*New Public Commons*" and "*Co-assistances*" or "*Mutual Assistance*." Two major factors encouraged the government to facilitate public and societal change to foster a *co-assistance society*: rapid declining birthrate

and an aging population. To cope with the changes, the Japanese Government has urged building a society not only supported by the public sector, but also by people and groups from the private and nonprofit sectors.

The Act on Promotion of Specified Non-profit Activities (also known as the NPO Law) was enacted in 1998 to foster the voluntary social activities by citizens. As of end of June 2017, there are 51,629 registered *specified nonprofit corporations* in Japan (Cabinet Office, n.d.a., see Figure 4). The NPO Law allows people to establish *specified nonprofit corporations* only with certification (*ninshō*) by the local government. Furthermore, *approved* and *pre-approved specified nonprofit corporations* granted approval (*nintei*) are allowed to have a charitable status for donations. This law was established after the Great Hanshin-Awaji Earthquake or the 1995 Kobe Earthquake, an incident toward which voluntary organizations made important contributions for disaster relief. The incident encouraged the government to initiate reconstruction of the society under the idea of "*New Public Commons.*" The NPO Law recognized the important role these organizations play in society, and aims to enhance development of nonprofit activities. In this section, we first provide an overview of the recent political climate surrounding nonprofit organizations in Japan today. We also present related data and details for various types of nonprofit agencies and associations in Japan.

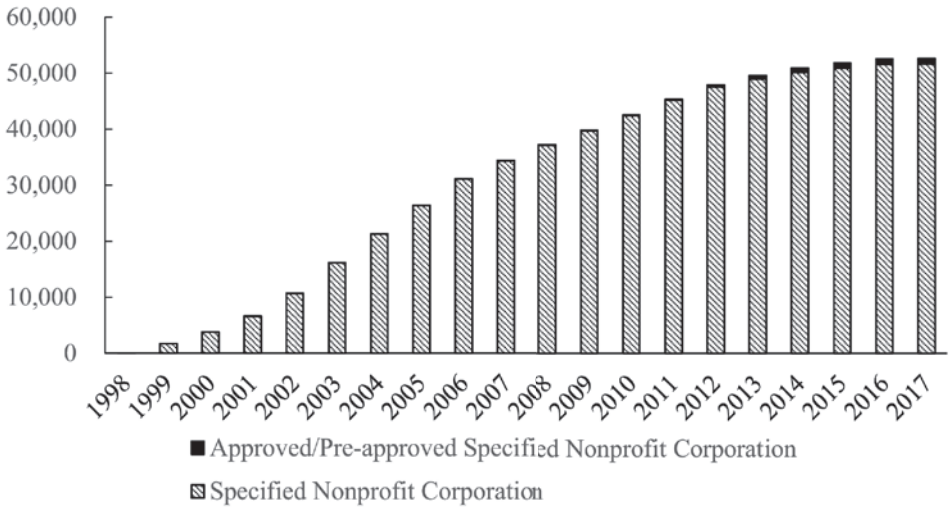

FIGURE 4 *Trend in number of specified nonprofit corporations.*
NOTE: Statistic for 2017 is as of the end of June.
SOURCE: CABINET OFFICE (N.D.A).

i New Public Commons

In 2009, former Prime Minister Yukio Hatoyama made a speech at the Diet on the "*New Public Commons.*" He stated the necessity for the public sector to co-work with the private sector to solve social issues. He explained this with the idea of *new public commons*, where people serve each other with a new set of values. Bureaucracy is not the only actor to support people, but also individuals in the local community involved in activities such as education, child-rearing, community-building, crime and disaster prevention, medical care, and welfare. Such efforts ought to be supported by the entire society (Prime Minister of Japan and His Cabinet, 2009).

Naoto Kan became Japan's next Prime Minister in 2010. Kan also stated the importance of building the society under the "*New Public Commons*" with civil society organizations. He noted at his first speech at the Diet that the government would support efforts of local people who take action in the spirit of mutual aid (Prime Minister of Japan and His Cabinet, 2010).

Just three months after Kan took office, a large earthquake and tsunami hit regions in northeastern Japan on March 11, 2011. Known as the Great East Japan Earthquake, the disaster claimed more than 15,000 lives, leaving over 2,500 still missing as of March 2017 (National Police Agency, 2016, 2017). Just as the Great Hanshin-Awaji Earthquake of 1995 encouraged enactment of the NPO Law, this unpreceded disaster encouraged speedy changes in public policy for *Mutual Assistance*, leading to reforms of donation tax and other important legal reforms.

ii Society of Mutual Assistance

These political developments then shifted to the idea named *Society of Mutual Assistance* under the following Cabinet, led by Prime Minister Shinzo Abe from the Liberal Democratic Party (*Jiyuuminshuto*), who took office in December 2012. In April 2013, Abe launched the Council for Promotion of the Society of Mutual Assistance under the Cabinet Office (Cabinet Office, 2015a). In response to urgent social issues, such as rapidly aging society, declining population, welfare and medical support, and disaster assistance, the Council called for *Society of Mutual Assistance.* This was defined as "society built up by all, where new 'ties' are established, while various values and wills of individuals are respected" (Council for Promotion of the Society of Mutual Assistance, 2015). The Council had three political purposes: 1) creating networks for mutual assistance activities in local communities, 2) vitalizing local communities with regional financial institutions, enterprises and other entities, and 3) promoting volunteer activities, donations, and flow of funds in the community

(Cabinet Office, 2015b. Proposed paths to realize these three are described in Table 2, Section 7b).

Former cabinets led by Prime Minister Hatoyama and Kan were under the power of Democratic Party (former *Minshuto*, renamed to *Minshinto* in 2016). Even after the change in administration, the Japanese Government continued the national effort to build society of the mutual assistance. The Council for Promotion of the Society of Mutual Assistance (2015) under the Cabinet Office requests eight specific categories of actors to be in charge.[4]

b *State of Nonprofit Agencies and Associations*

i Legal Reform for Public Interest Corporations (PICs)

One of the major institutional legal reforms in recent years for public interest incorporations and associations under the Public Interest Corporations (PICs) standards took place in 2006. Legislatures related to *public interest corporations* were drastically reformed in December 2008, since the original law enacted in 1898 (Civil Code or *Minpo*). Three new laws were enacted in 2006, and put into effect in 2008 (Law Nos. 48–50 of 2006, called the three PICs Acts).

The three Acts for new PICs are: 1) Act for "General Corporations" (Act on General Incorporated Associations and General Incorporated Associations, Act No. 48 of 2006) stipulating establishment and governance of General Corporations; 2) Act on Authorization of "Public Interest Corporations" (Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations, Act No. 49 of 2006) stipulating criteria and requirements for both authorization and regulation of public interest corporations,; and 3) Act on "Transition" (Act on Concerning Special Measures for Enforcement, Act No. 50 of 2006) stipulating procedures for transition from former system for *civil code corporations* to the new system (Public Interest Commission, n.d.; Deguchi, 2016). These acts came to be called the "Three PICs Acts."

This reform aims to promote public interest activities by the private sector. The original law allowed these *public interest corporations* to be established with permission (*kyoka*) from respective ministries granted with the power to make administrative decisions. This system has been criticized to restrict the autonomy of civil society without clear permission standards (Pekkanen, 2006). The new PICs system disaggregates the former system of one category of *public interest corporation* into four different corporations and 23 kinds of

4 They are: 1) local residents, 2) community-based organizations, 3) nonprofit organizations, etc., 4) companies, 5) social enterprises, 6) regional financial institutions, 7) educational institutions, and 8) governments.

public interest activities. Abolishing the system of permission from ministries, this reform is believed to bring about a more favorable environment for the nonprofit sector.

ii New Corporations for PICs Standards

Corporations today are classified into four types. General corporations, named *general incorporated associations* and *general incorporated foundations*, may be founded by registration only (see Table 1). To become public interest incorporated associations or public interest incorporated foundations, organizations must acquire *Kōeki nintei*, an authorization process by the Public Interest Commission, in addition to meeting the PICs standards. The Commission is organized at the level of local government and its members are widely solicited from experts of activities related to public interest.

Members of corporations usually refer to those who make annual payments. Members join the general meeting for associations, or the board of councilors for foundations to elect board of directors and auditors (Public Interest Commission, n.d.). The Act on Authorization of Public Interest Incorporated Associations and Public Interest Incorporated Foundations (Act No. 49 of 2006) states the standards for authorization of *public interest corporations* (line 5). This line mainly stipulates two important standards for its public interest and ability of governance. For example, whether the organization's principal objective is to operate the business for public interest purposes (line 5, no. 1), and whether the organization has an accounting base and technical capability necessary to operate the business for public interest purposes (line 5, no. 2).

Public interest corporations must pass a "Public Support Test" (PST) that determine whether the organization has gained social support. Organizations that pass the test may enjoy high tax incentives under the PICs standards. These corporations must have adequate ability on institutional management such as governance, auditing for finance transparency, and ethics for public interest activities.[5]

Former corporations permitted under the Civil Code were mandated by law to apply within transition period of five years, given that the new PICs Acts were enacted between December 1, 2000 and November 30, 2013. All

5 PST requires the corporations to fulfill one of the following two conditions. First, the corporation must have received an annual average of donations worth 3,000 Yen or more from over 100 people in five years. Second, the total amount of donations that the corporation receives must account for 20% or more of its total annual revenue. The first condition was moderated by the tax reform of 2016 for corporations whose annual expenditure for public interest activities were less than 100 million Yen.

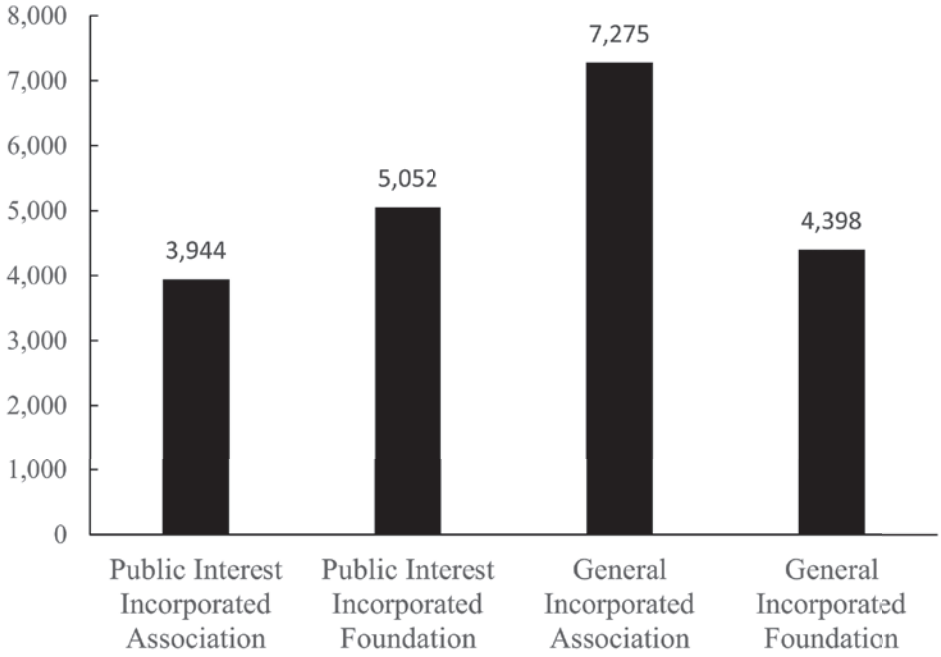

FIGURE 5 *Number of public interest corporations and general corporations as of April 1, 2016.* SOURCE: CABINET OFFICE, GOVERNMENT OF JAPAN (2016B).

corporations were required to submit the application to either become new *general incorporated corporations* or *public interest corporations*. If the application did not meet the deadline, such corporations would be by law deemed to be dissolved (Public Interest Commission, n.d.).

A total of 24,317 corporations permitted for establishment by the former system under Civil Code were transformed into new corporations on December 1, 2000. The number has changed since then to reach 20,680 by the end of 2015 (see Figure 5), while 3,637 have dissolved. Once the transition period terminated, the number of *public interest corporations* increased drastically.

iii Recent Tax Reform

Tax reform also took place along with changes in political and legal contexts. Tax treatments differ by legal categories of nonprofit agencies and associations.

Public interest incorporated associations and *public interest incorporated foundations* are allowed the highest tax treatment. In addition to categories described in Table 1, authorized public interest activities and activities legally recognized as public interest are also tax-exempt even if incomes come from the

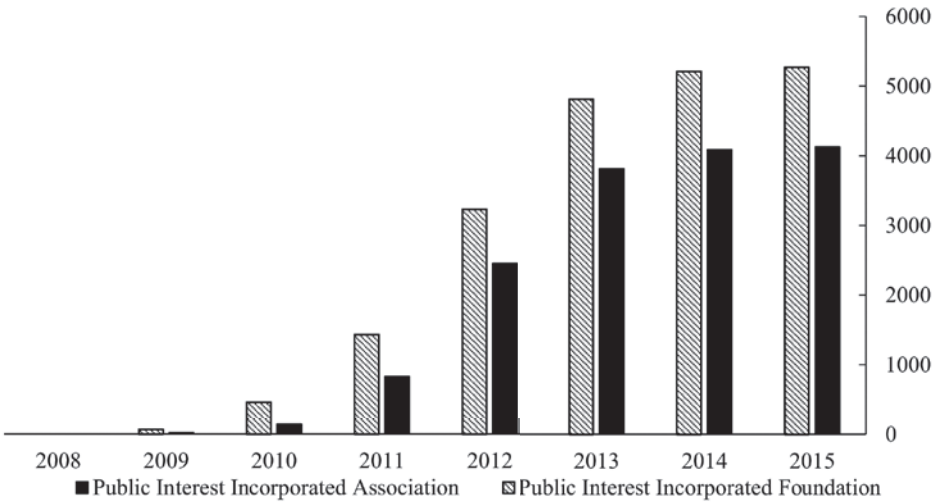

FIGURE 6 *Number of public interest corporations (2008–15).*
SOURCE: CABINET OFFICE, GOVERNMENT OF JAPAN (2015C).

34 specified for-profit activities stated in the corporation income tax law. Other corporations, such as *approved specified nonprofit corporations* in the category of *specified nonprofit corporations* are taxable in case they have incomes from the stated 34 specified for-profit activities. Deemed donations mean corporations are allowed to get a certain amount of tax write-offs based on tax laws. *Public interest corporations* may write off the amount larger than either 50% of income, or the amount necessary for public interest activities (Cabinet Office, n.d.a).

General incorporated foundations and *general incorporated associations* are new corporation types based on the three PIC Acts (Law Nos. 48–50 in 2006), enacted in 2008. All corporations were required to submit applications either to become a new general incorporated corporation or a public interest corporation. Otherwise they would be dissolved (Public Interest Commission, n.d.).

New corporations—*general incorporated foundations* or *general incorporated associations*—have two types of taxable treatments. Those recognized as a "type of nonprofit" are allowed partial tax exemption.

5 Collaborations: Nonprofits, Governments, and Businesses

Since the late 1990s, governmental bodies in Japan, particularly at the local level, have been active in establishing collaborative relationships with businesses

and nonprofit agencies. Most local governments have been keen to contract their services out to businesses and nonprofits. In response to financial crises, some local governments have used this to reduce the cost of social services. In contrast, other local governments have engaged in collaborations with businesses and nonprofits with the aim of introducing a participatory and democratic type of governance. Under such collaborations, local governments tend to recognize businesses and nonprofits as inter-dependent and equal partners in dealing with social problems, improving the quality of public services, and encouraging community involvement (Tsukamoto and Nishimura, 2006).

This phenomenon is characterized as the era of collaboration and partnership. These collaborations marshal talent and resources from previously unconnected sources and can define and implement creative solutions to complex social problems (Dorado et al., 2009). In particular, cross-sector collaborations have become more important in public governance in dealing with diverse social problems. There is a need to comprehend the mechanism of such collaborations.

Research on cross-sector collaboration in Japan may be characterized by its diversity of disciplines and fragmentation of theoretical frameworks (Kotagiri, 2014b). For example, we lack clear, standardized definitions of terminologies such as *partnerships*, c*o-productions*, and c*ollaborations*. The literature on cross-sector collaboration faces conceptual and methodological challenges. Recent research, however, has converged on three theoretical perspectives studying differences in collaborations: collaborative process development, evaluation of contract culture, and definition of nonprofit–business relations. This section reviews these three issues and provides an overview of cross-sector collaborations in Japan.

a *Collaborative Process Development*

Collaboration is "a process through which parties who see different aspects of a problem can constructively explore their differences and search for solutions that go beyond their own limited vision of what is possible" (Gray, 1989). In this context, the process is an important aspect of collaborations. The collaborative processes have attracted attention from scholars in multiple disciplines, including political science, public administration, and public management. Kojima and Hiramoto (2011) is one of the few examples. This study developed the "collaborative windows model," in which the collaborative activists move toward a multi-stakeholder solution to a problem due to a combination of common issues, policy initiatives, organization drivers, and external social/economic/political factors. In this model, promoting functions of a collaborative system are epitomized in the concept "collaborative activist."

Similarly, Inou (2010) introduced a concept called "public domain" to analyze and transact the situation of public administration, which should be created by cross-boundary collaboration. The collaboration theory shows that an administrative organization is the core sector in public domain, and its growth process can be developed through three periods if the organization of "public domain" functions effectively. The three periods of transition points are: formative period, growth deepening period, and advanced trustworthy period.

Takebata (2011) placed more emphasis on the formation process of collaboration. This case study analyzes the nonprofit organization's advocacy function in the psychiatric field. The case reveals the following three points. First, the "collaborative project" of local government and nonprofits is institutionalized, based on one plan proposal of nonprofits, and the process itself was a manifestation of accountability of this nonprofit. Second, institutionalization of one local advocacy function brought a certain amount of improvement to policy and practice of that field at the prefecture level. Third, it is necessary for advocacy nonprofits to achieve accountability for the significance of the institutional result, not only to the local government commissioning the project, but also to politicians and citizens in general.

These approaches highlight the importance of process to the nature of collaborations. The approach facilitates our understanding of the structure of collaborations.

b *Evaluation of the Contract Culture*

The past two decades have seen a proliferation of cross-sector collaborations in Japan. Nonetheless, most collaborations are implemented in the form of contracts, the frameworks of which are established with the top-down approaches of local governments. Nonprofits are embedded in such a contractual regime, and are more and more reliant on government funding. For example, Ushiro (2015) pointed out that the dependency of nonprofits on government funding has increased remarkably. This Japanese third-sector survey, conducted as part of a project at Research Institute of Economy, Trade, and Industry (RIETI) revealed that 75.5% of the total income of civil society organizations comes from government contracts and grants, 7.8% from business contracts and grants, and 16.6% from other sources (Percentage do not equal 100% due to rounding). Compared to results of the previous survey conducted in 2012, government funding as a source of income had increased by 14.5 percentage points in just two years.

Tsukamoto and Nishimura (2006) noted that the advent of the "contract culture"' has had a direct impact upon relationships between nonprofit organizations and government bodies in Japan. Morris (1999) explained the term

contract culture: "The increased amount of service provision by charities, together with the shift from grant-aid to contract payment, has prompted the emergence of the so-called 'contract culture'" (p. 1).

In this context, through supplying public services, nonprofit organizations may develop connections with governments, and often face critical situations concerning autonomy. Kawahara (2010) analyzed the crisis in autonomy of nonprofit organizations in such situations. How do they manage to retain their autonomy? The study suggested different types of crises in autonomy among nonprofit organizations in close connection with local government: 1) autonomy crisis in decision-making and 2) crisis over identity and mission of nonprofit organizations. Kawahara argued that defining their own identity and mission makes it easier for nonprofit organizations to retain their autonomy in making decisions in critical situations. Baba (2007) focused on contract culture, and argued that some Japanese nonprofits are becoming cheap subcontractors for the government, working on the basis of extremely low contract fees that the government provides. Based on a case study, the study found that contract fees from the government covered only 50 to 70% of the full cost. As wage rates are not considered appropriate for the service, some project costs were not covered. Overhead costs, necessary to maintain the organization, were not included in the government estimates.

On the other hand, Sakamoto (2015) suggested a positive influence of contract culture on nonprofits. The study analyzed how nonprofits interact with central and local governments by introducing data from a survey of the Japanese nonprofit sector. One of the main findings was that the legal status of corporation matters, and it could determine organizational capacities and interaction patterns with government. Another key finding was that governmental support including grants and subsides do not impede the vitality of third sector organizations. Instead, it could be beneficial for further development of the Japanese nonprofit sector.

Several authors have analyzed contract culture in Japan. What has been lacking in most of this work is an examination of the relationship between contract culture and the organizational structure of nonprofit organizations. Therefore, current studies underway examine whether and how contract culture influences nonprofits.

c *Definition of Nonprofit-Business Relations*

Companies in Japan began undertaking corporate philanthropic activities in earnest in the 1990s. With increasing interest in corporate social responsibility (CSR) during the 2000s, companies began to consider such activities as one of their management matters. Today, many adopt original and

ingenious approaches to a diverse range of initiatives, often conducted from the perspective of creating new social value for sustainable development of society. The Japan Business Federation (2016) conducted a *Survey on Corporate Philanthropic Activities* targeting Japanese companies and found that total expenditure for corporate philanthropic activities amounted to 180.4 billion Japanese Yen, and the average expenditure per company has increased for three consecutive years.

As these data show, the Japanese business sector is increasing its focus on CSR, and the number of collaborations between businesses and nonprofit organizations has expanded. Yachida and Dohi (2014) discussed three types of collaboration between businesses and nonprofits: charity, project support, and collaboration. These collaboration types bring about advantages to both enterprises and nonprofits, complementing respective insufficiencies. Yokoyama (2012) also discussed relationships between companies and nonprofits, the significance and issues of corporate philanthropy, and how corporate philanthropy relates to the commercial activities of companies.

As these studies show, corporate philanthropy initiated with cooperation between companies and nonprofits has a major impact on society. It is a new form of collaboration with the potential to stimulate the growth of both business and the nonprofit sector.

d *Future Research Tasks*

Partners from different sectors bring distinctive advantages to a collaborative endeavor. Public sector partners, for example, may hold particular mandates or powers, which enable them to target "wicked issues." Private sector partners may possess the ability to maximize value for money and thus deliver outcomes at lower cost. Nonprofits are often credited with greater capacity to communicate with excluded groups, which could, in turn, enhance the equity of service outcomes (Andrews and Entwistle, 2010). In Japan, however, there are few studies examining whether these collaborative benefits are actually realized. Also, because there is no common understanding of how collaborations should be developed, managed, and/or used, challenges in comprehending collaborative benefits realization are obvious. These deficiencies call for an established theoretical foundation.

6 Social Movements and Advocacy

While they are an important aspect of civil society, social movement organizations have received limited attention among scholars studying voluntaristics.

Social movements and activism have had the tendency to be studied in the field of sociology. Nonprofit studies, for example, appear to focus on more firmly organized forms of groups and less on loosely connected social movement organizations that dissolve once goals are met. However, scholars in voluntaristics are increasing their interest in social movements and advocacy, especially with the recent cases of anti-globalism and anti-nuclear activism.

This section first reviews what has been the conventional argument of "weak" activism in Japan. We then highlight academic works on social movements and activism conducted on particular social issues. We also present emerging scholarly interest in discussions around politics, advocacy, and nonprofits.

a *"Weak" Activism?*

In his 2006 book, Robert Pekkanen characterized Japanese civil society as "members without advocates." He argued that "Japan has a civil society with networks of association that support social capital and effective government without sustaining a professionalized advocacy community that can contribute new policy ideas or challenge current policies" (Pekkanen, 2006, p. 159). Many scholars agree that activism in Japan is not as strong as in other societies. Voluntary organizations appear to be rather reluctant to stand up and speak out on social issues, and people seem to have little interest in contentious politics. As introduced in Yamamoto (2017), only 1.4% of Japanese respondents had participated in boycotts, 3.6% in demonstrations, and 3.5% in strikes. The percentage of the population with experience of activism is certainly limited (Yamada, 2016, using the World Value Survey 2014–16).

That is not to say that activism did/does not exist in Japan. One reason behind the conventional understanding of "weak" activism may be that social movements in Japan have not been constantly active, instead going through ups and downs. According to Yamamoto (2017), social movements in Japan have experienced two peaks. The first peak was in 1960 when protests took place over national security concerns. The Socialist Party, Communist Party, laborers, students, and citizens fought against revision of the Treaty of Mutual Cooperation and Security between the United States and Japan. The second peak came around 1968–9. Student protests were organized against universities, the anti-Vietnam movement emerged, and another series of protests on national security issues broke out. Other than these peaks, social movements in Japan have remained rather quiet.

Violent images produced from social movements at their peak—particularly from student movements in the late 1960s—have led the Japanese people to have negative views of activism (Ando, 2013). People tend to have worries

about the chaos that social movements may bring about—more so than expectations to achieve key goals (Yamamoto, 2017).

b *Academic Works on Particular Social Issues*

Studies on social movements and activism on certain social issues began to be published during the 2000s and thereafter. Among the 111 articles published in all issues of *The Nonprofit Review* (see Section 2 for details of this journal), at least seven are closely related to social movements and advocacy. It is worth noting that six of them were published after 2007.

These studies tend to highlight specific social issues, namely, the environment, international cooperation, and community development. Environment has been the topic of protests and lawsuits since the 1960s. As one consequence of rapid industrialization, Japan began to face serious pollution problems. A symbol of such problems is the four major, pollution-related diseases: Itai-itai disease, Minamata disease, Niigata Minamata disease, and Yokkaichi Asthma. Hasegawa (2004) argued that anti-pollution lawsuits that took place in response contributed to influencing the public sphere to form public opinion and social agreements. Protests of residents to protect worsening living environment began to take place in the 1970s, but interestingly, environmental activism lost its momentum during period of low growth after the oil shock. As Pharr (2003) notes in contrasting environmental activism in the United States and Japan, "Although 1,500 to 3,000 citizens' groups had organized to press for pollution control by the early 1970s, most of them had faded from the scene by the 1980s" (p. 328). In response to the global trend toward sustainable development, a new set of environmental advocacy NGOs began to emerge in the 1990s. Reimann (2010) analyzed the mechanisms behind such a development, arguing for the effects of international norms and the socialization process.

Another social issue that captured academic interest is international cooperation. A series of relevant books and papers have been published since the 2000s. In exploring the successful advocacy work of the International Campaign to Ban Landmines, Mekata (2000) documented the experience in Japan, highlighting the key role civil society organizations played in Japan's ratification of Ottawa Convention or convention on the Prohibition of Anti-Personnel Mines. Hirata (2002) analyzed the process of policy-making in foreign aid, highlighting the role played by NGOs in developing Japan's aid policies. Takayanagi (2014) is also an analysis of voluntary organizations in foreign aid. He discusses in detail the role civil society organizations and NGOs play in shifting and diffusing norms to governmental policy making, with a particular focus on discussions around aid effects. NGO advocacy is also listed among chapters in a textbook on international cooperation (Matsumoto, 2004).

Community building or *machi-zukuri* is another social issue that has captured much scholarly attention. Studies have documented and analyzed the process of residents standing up to protect or to improve their living environment through civil society organizations, neighborhood organizations, and/or residents' associations (Hashimoto, 2007; Fujii et al., 2007). The process of raising voices and protesting against authorities for community development is also of interest among studies of post-disaster regions (Funck, 2007; Ito, 2007; Shaw and Goda, 2004). Also studied are developments on referenda over construction of public facilities (Yamamoto, 2017).

c *Recent Activism and Theoretical Interest in Role of Politics*

In more recent years, Japan has witnessed cases of anti-globalism and anti-nuclear protests. The most symbolic example of such activism is the *Sayonara Genpatsu 10 Million Action*, organizing a series of demonstrations and protests against nuclear policies of Japan in the aftermath of the nuclear accident at *Fukushima Daiichi* Nuclear Power Plant in 2011. In July 2012, over 200,000 people demonstrated around the National Diet Building to protest against restarting operations of nuclear power plants. SEALDs or Students Emergency Action for Liberal Democracy-s, a student network that aim for freedom and democracy also captured much attention in these anti-nuclear protests. It was one of the major examples of student-led activism that emerged in the 21st century in Japan. This social movement organization dissolved in August 2016. All of the recent cases of activism in Japan await study.

Given these recent developments, there is an academic interest in exploring the relationships among politics, nonprofits, and advocacy. In Japan, voluntary behaviors have had the tendency to be understood as *apolitical* in nature (Avenell, 2010). But is that so? Political scientists and sociologists are beginning to question the meaning and significance of *politicization* of the voluntary sector. In addition to theoretical arguments (Nihei, 2011; Okamoto, 1997), case studies are being analyzed. Kim (2007) has discussed these issues in the context of International NGOs (INGOs), and Kashiwagi (2008) examined case studies of both Japan and the United States. The role of interest groups and their lobbying efforts are also of scholarly interest (Niwa, 2017; Tsujinaka and Pekkanen, 2007).

7 Recent Topics

In response to a changing environment, a few "hot topics" in studies of voluntaristics have emerged in the last decade. This section will discuss three of

recent topics in detail: social impact bonds, social capital, and ICTs and social media.

a *Social Impact Bonds*

After social impact investment was put on the agenda at the G8 Summit held in Lough Erne, Northern Ireland, in 2013, social impact bonds have captured much attention in the media and news as well as in research. Although this quite new scheme of collaboration among governments and private firms using the financial market has advanced in some Western countries, there is a need for further discussion and preparation in the sector for the scheme to be introduced in Japan. The social impact bond is expected to facilitate more fundraising to prevent a decrease in future costs on implementation of measures, and to enhance social outcomes based on direct output.

In pioneering societies, global trends have influenced corporate investments in addition to CSR. The Global Sustainable Investment Alliance (GSIA) reported that global socially responsible investment (SRI) has expanded drastically in the first half of the 2010s, reaching USD 21,358 billion at the beginning of 2014 and growing by 61% (from USD 13,261 billion) since 2012 (GSIA, 2015). Turning attention to Asia, the report shows that countries in this region received a total of USD 53 billion of SRI at the beginning of 2014. The figure for the United States and Europe was USD 6.572 billion, accounting for 31% of global investment, and USD 13.608 billion accounting for 64%, respectively.

With regard to trends of SRI, the ratio of global SRI increased from 21.5% in 2012 to 30.2% in 2014, while that of Asia increased from 0.6% to 0.8% in the corresponding years. These figures indicate that SRI in Western industrial countries is already much higher than in Asian countries, including the Japanese SRI market. While Japan is highlighted as "the most mature of the Asian markets on impact investing" and "very active in the impact investment bonds market" (GSIA, 2015), the market is much smaller than in Western societies both longitudinally and in growth rates (Kuroda and Ishida, 2017).

In Japan, the Japan Sustainable Investment Forum (JSIF) calculated that at the end of 2014, SRI in Japan stood at approximately USD 7.7 billion, with USD 21 billion of investment trust and USD 56 billion of social impact bonds.

Social investment, including social impact bonds, has been led by the national government in Japan. The Act on Overcoming Population Decline and Vitalizing Local Economy was established in 2014, with the purpose of tackling challenges of local communities, human resources, and work/employment (Cabinet Office, 2016d). One of the goals of this scheme is to work for more secure employment to strengthen local regional management in general, and

to achieve higher productivity in the local economy. The Act also aims to facilitate collaboration among governments, private firms, and nonprofit organizations. In addition to human resource development, raising efficiency and effectiveness of financial capability has also been identified as a challenge for local economy. For example, with a super aging society particularly in rural areas, Japan expects to face an increase of social welfare costs. Preventive measures on health programs is needed to decrease future risks and to cover the costs. Nonprofit organizations and private firms may be able to provide much more appropriate services than we have in our society today. There are also other challenges such as child care, business on local-oriented goods, and educational support, but many of these programs have been subsidized and are facing the difficulty of financial sustainability.

Social investment is discussed in this context, not only to raise funds for these services, but also as a strategy to solve these issues. Expected is a new framework to implement strategies across the public and the private sector. For example, there are discussions of the Japanese version of destination marketing organizations (DMOs) for sightseeing in local economies as well as community trading company for locally produced products. Building a model as well as governance structure is also being discussed in social businesses to encourage flow of social investment. Also discussed is a way to support formation of organizations independent of project implementation that rely on subsidies from local governments, utilizing know-how of the private sector with incoming investment.

There are also challenges. Social investment is a scheme close to cost-benefit analysis, as calculations to convert it into monetary value are needed. However, in recent years, strategies to convert efforts that cannot be directly argued into monetary value are being discussed (e.g., economic value, such as local/regional economy and increase of income, social value such as access to public transportation, achievement and improvement of educational and health status). This is called the *blended value approach*. However, there are limited discussion in Japan on calculation of administrative costs and costs of contracting out. There is a need to examine basic methods and frameworks to assess the impact.

Several pilot-type implementations are in process. For example, since 2015, the Nippon Foundation (2015a, 2015b, 2015c) has set up projects utilizing social investment bonds for promotion of adoption, prevention of dementia, and promotion of employment for younger adults with the local governments, such as in Yokosuka, Fukuoka, Matsumoto, and Amagasaki cities. Some of these cases are promoted mainly by for-profit companies, and others are implemented by

nonprofits. After a review, they will be transferred to full-scale projects, depending on the results. In this scheme, the Nippon Foundation provides program costs as well as planning and management.

b *Social Capital*

Like many other countries, discussions of social capital theory and its empirical studies have bloomed in Japan in the last fifteen years. Quite interestingly, the Cabinet Office of Japan had published research reports on social capital and its roles in the society before academic scholars began publishing work on this topic. The Japanese government had paid attention to social capital, publishing reports about how to utilize social capital to implement policies in communities.

For example, the Cabinet Office (2003) conducted an online survey as well as mail questionnaires. This report examined elements of social capital with an assumption that civic actions, including volunteering and charitable contributions, may be affected by social capital, and therefore, argued for strengthening social capital to make a better society. The focus was on neighborhood associations and other private networks that exist in communities, and the analysis explored people with a higher degree of social capital. Findings indicated that the social capital of individuals affected civic actions toward each other in Japan, as well as in other countries. People who engage in civic actions trust others more, have more connections and interactions with others, and vice versa. Research also found that social capital had an influence on other aspects of people's lives, including a decrease in unemployment rate. Estimated region-based social capital also had an impact on birthrates.

The Economic and Social Research Institute (ESRI), a section of the Cabinet Office, continued to explore social capital and conducted an online survey (ESRI, 2005). A private consulting firm, the Japan Research Institute Ltd., Inaba (2008, 2007), and Inaba and Yoshino (2016) also continued to examine and to elaborately analyze elements of social capita in detail using more concrete methods and data collected by online surveys based on questions used in the initial Cabinet Office survey. They found that people with rich networks in the neighborhood also had rich networks of outside the neighborhood, and vice versa. Interpreted from the perspective of discussions on social capital, this implies strong relations between bonding and bridging types of networks in Japan. Inaba (2008) examined social capital and various problems of modern economic society, such as economic growth, religion, informational technology, and traditional community.

With regard to social capital, nonprofits, and prosocial behavior, Nishide (2009), writing in English, was one of the primary academic works that

described the relationship and mechanism of social capital and civil society in Japan. She explored several case studies of nonprofit organizations in the field of intermediary assistance, environment, and disaster assistance, and identified how these organizations generate social capital. Through a review and comparison with other industrialized countries, Nishide drew public policy implications for Japanese civil society, and proposed the Japanese government to create an environment for inter-sectoral and inter-organizational collaboration. Other parts of the government, such as the Ministry of Agriculture, Forestry, and Fisheries and Ministry of Health, Labour, and Welfare may also play an important part in policy implementation.

In more recent years, the Cabinet Office has once again paid attention to community issues, and held a talk-in committee for promoting the Society of Mutual Assistance (*kyojyo shakai-zukuri kondankai*), to consider ties among people as the key foundation for creating such society (also described in Section 4.a.ii). The committee proposed three primary actions: 1) establishing ties, 2) vitalizing local communities, and 3) promoting participation (Cabinet Office, 2015b). In order to achieve these three goals, the committee has suggested 27 paths (see Table 2). Note that paths 24 to 27 suggest expansion of social investment, discussed in detail in Section 7a.

Taniguchi (2010, 2013) and Ishida and Okuyama (2015) provide empirical studies reviewing the state of social capital and prosocial behaviors in Japan. Taniguchi (2010) used the Japanese General Social Survey (JGSS) data to identify factors that lead to prosocial behaviors. The study investigated strengths of social capital variables as influences on these behaviors compared to demographic and socioeconomic variables, finding that social capital has a larger impact on volunteering. Taniguchi (2013) further examined how generalized trust affects volunteering in Japan, again using the JGSS data. The study focused on diverse styles of engaging in volunteering, and set the variables of regular/irregular and formal/informal volunteering. The results showed that different factors generate and promote different types of volunteering. In particular, generalized trust had a statistically significant explanatory power on irregular and formal volunteering.

Ishida and Okuyama (2015) conducted a survey using random respondents from voting lists and mailed sheets to examine who gives to nonprofit organizations inside and outside respondent's community, and also asked about norms of voluntary action in respective communities. The study found that people feeling a community-based norm did more giving to nonprofits located inside the community, while people with higher awareness on contributing to civil society as well as on neighborhood give more to nonprofit organizations located outside one's community.

TABLE 2 *27 paths to realize* Society of Mutual Assistance

1. Establishing ties	1.	Establish "places for the society of mutual assistance" according to regional characteristics
	2.	Share information on challenges and attractiveness of the local community and set up a discussion forum
	3.	Establish "places for the society of mutual assistance" by the various agents and expand the scope of their activities
	4.	Develop human resources to serve as coordinators to solve local challenges
	5.	Vitalize personnel exchanges beyond each sector
	6.	Establish new ties between people through NPO activities, etc.
	7.	Increase the number of people who sympathize with NPO activities, etc. through a system of "visible" participation
	8.	Provide effective consulting services in collaboration with experts
	9.	Expand the scope of NPO activities, etc. through the participation of women, the elderly, and youth
2. Vitalizing local communities	10.	Vitalize local communities through reinforcing the foundations of diverse agents in the community
	11.	Vitalize the activities of regional financial institutions aiming for coexistence and mutual prosperity with the community
	12.	Establish a system for regional financial institutions to utilize the know-how of retired employees
	13.	Engage in efforts to link the core businesses of companies with solution of social challenges
	14.	Make efforts toward self-reliance and development of social enterprises
	15.	Promote the socialization of local SMEs
	16.	Restore "Kinjyo" relationships (relationships of mutual assistance with neighbors) using opportunities to disaster drills, etc.
	17.	Promote CSP activities in the school curriculum
	18.	Promote development and certification of experts by universities in collaboration with companies, NPOs, etc. and the government

3. Promoting participation	19. Organic collaboration with CSR and pro-bono activities of companies
	20. Develop an environment where people can easily participate in volunteer activities
	21. "Visualize" volunteer activities
	22. Develop fund flows within the community through experience of successful donations
	23. Improve the fund-raising capacity of fund raisers and reinforce the foundations
	24. Increase recognition of community foundations and civil funds in the local community
	25. Promote collaboration among community foundations and civil funds, and reinforce their functions
	26. Vitalize fund flows in the community through promotion of social investments
	27. Consider various efforts to expand social investment

SOURCE: CABINET OFFICE (2015B). ENGLISH TRANSLATIONS AS PROVIDED IN THE ORIGINAL SOURCE.

Ever since the mega disaster in 2011 stimulated the Japanese society to think about what is needed in local communities, social capital has become an important topic among those studying public choice. For example, Harada (2012), a former president of the Japan Public Choice Society, talked about social capital in his keynote lecture at the society's annual conference. He proposed scholars seriously consider the role of social capital in the recovery and reconstruction process.

Most studies discussing social capital in the context of Japan tend to look at strength of community using neighborhood as the unit of analysis, and to analyze the impact of social capital within that scope. Given the history, embedded lifestyle, and residential environment, such focus is essential in making arguments about social capital in Japan.

c *ICTs and Social Media*

One of the key environment changes that Japanese nonprofits have faced in recent decades is the advancement of ICTs. The Internet and other related technologies not only changed the way nonprofits work, but also the way these organizations communicate both internally and externally.

In particular, ICTs provided new channels for nonprofit organizations to communicate with existing/potential donors, supporters, and volunteers. In addition to conventional flyers, pamphlets, posters, newspapers, and television, nonprofits today utilize websites, blogs, listserv, Facebook, and Twitter for public relations, fundraising, networking, and volunteer recruitment.

Nonprofit organizations in Japan today are eager to learn how best to utilize these online communication channels. Practical guides began to be published during the 2000s. Kume and Yamada (2014) published a book on IT use for nonprofits based on their rich practical experience.

Rising interest in ICTs was also supported by a drive to incorporate marketing perspectives into nonprofits' operations. Organizations in Japan began to be more *strategic* about how best to allocate resources to achieve outcomes both effectively and efficiently. As communication is among the key "Four Cs" of nonprofit marketing—customer value, cost, convenience, and communication—ICTs came to capture much attention. In 2004, creators of advertising agencies began to collaborate with nonprofits, holding seminars and publishing books on "tips" to effectively communicate ("NPO no katsudō ni kōkokujin no 'tsutaeru' nou-hou wo ikasu," 2017). Nagahama (2014) published a pioneering book on nonprofit marketing in Japanese.

Despite these developments, there is a clear lack of research effort to document and understand IT use among nonprofits, and to provide implications for evidence-based practices. Systematic review of ICT use among these organizations is scarce, as also is scientific research on advantages and disadvantages that ICTs bring about for nonprofits. Okada and Yamauchi (2014) is one of the few examples. The study documented ICT use for external communication among nonprofits that responded to the earthquake, tsunami, and nuclear accident that struck northeastern Japan in 2011. From an original online survey, the study found that 49.1% of sampled organizations had used websites for the purpose of collecting donations during the first three months in responding to the disaster. This was followed by 30% using blogs, and 22.7% using Facebook, and interestingly, the same 22.7% using Twitter.

Academic works on social media—one of the newest and most popular communication channels today—have begun to emerge in the past few years. Facebook, Twitter, mixi (a Japan-based social networking service) and an app called LINE have become popular ways people communicate with each other. According to the most recent statistics published in 2015, 35.3% of Japanese people use Facebook, while 28.7% use Twitter, 39.5% view YouTube, 10.2% use Instagram, and 44.9% communicate using LINE (Ministry of Internal Affairs and Communication, 2015). What is more striking is that these new tools are not just for the younger generation, but also for those in their 50s and 60s.

For example, 26.0% of those in their 60s use Facebook, and 39.0% of those in their 50s use LINE. Given such trends, nonprofits are increasingly becoming strategic about how to utilize these tools. To begin with, social media is an extremely efficient tool for nonprofits. It is virtually free, and nonprofits are able to send out messages to the public instantly, reaching out through their Facebook friends and Twitter followers. Updates can be sent out easily, whenever nonprofits want to do so, without going through a third party.

Compared to research conducted in North American and European contexts, studies of nonprofits' social media use in Japan are extremely limited. However, it is worth paying attention to some of the pioneering works. Okura and Kaigo (2016) is a case study exploring Facebook use for advocacy. The paper found that Facebook provides civil society organizations more political opportunities to advocate regardless of limited financial and political resources. The tool also provides these organizations with more chances to connect with local government. Social media serves as a platform where civil society organizations can directly communicate with officials in a more horizontal network.

Social media and human behaviors were of particular interest in multiple research disciplines at the time of 2011 disaster. This was the first large-scale disaster that Japan experienced during a time of widespread use of social media, and thus researchers in sociology and communication studies, in particular, took a close look at this topic (Ikeda, 2015; Fukuda, 2012). Okada et al. (2017) focused on nonprofits' social media use in the aftermath of this disaster, and found that 27.3% of the organizations that provided assistance for response and recovery used Twitter, and 25.0% used Facebook during the first three months after the disaster. Interestingly, more organizations began to use Facebook and Twitter to communicate with existing and potential donors as time went by, with Facebook documenting an increase of 80% by the second anniversary of the disaster. This study went further to statistically examine whether use of social media had affected the amount of funds raised by a nonprofit. Results indicated that nonprofits that had used social media both before and after the disaster raised the greatest amount. This implies the importance of educating and preparing the followers in non-disaster times to give once an incident takes place.

Further work on ICT use and social media is expected for both academic and practical purposes. How are ICTs used for internal management of nonprofit organizations in Japan? What is the assessment of such use? How do nonprofits use social media in non-disaster contexts, and what are the consequences? How is reaching out via social media different from doing so via mass media? What mix of communication channels bring about the most positive

impact for the work of nonprofits? More research on ICTs and social media is needed to encourage evidence-based practices in Japan.

8 Conclusion

Research on voluntaristics in Japan has rapidly expanded since the 1990s. In this article, we have presented a comprehensive review of such research in eight sections. Scholars have looked into the nonprofit and voluntary sector in Japan from multiple perspectives. Some attempt to capture the "big picture" of the sector by focusing on the number organizations, the sector's presence in the Japanese economy, its contribution in employment and volunteering, or the flow of money in to the sector (Section 3). Others look into legal frameworks and public policies that affect the sector and discuss the sector's relationship with the government (Section 4). Another scholarly interest has been on how the sector collaborates with organizations in the public and private sector (Section 5). Social movements and advocacy, conventionally considered "weak" in Japan, have also been of interest among academics, given recent cases and developments (Section 6). In more recent years, emerging issues such as social impact bonds, social capital, ICTs and social media have captured the attention of researchers.

As is the case around the world, one of the key discussions in nonprofit research is whether these organizations can ensure autonomy and minimize influence of funders such as governments, private firms, and/or households. In Japan, both academics and practitioners have shown great interest in discussing nonprofits' independence from the government. There are several reasons behind this. First, there is the historical background of traditional public interest corporations being an affiliate of the government (Ushiro, 2009). Second, local community organizations such as neighborhood associations (*chōnaikai* or *chōkai*) and community associations/residents' associations or community associations (*jichikai*) have been understood cynically as subcontractors of governments (Mori, 2014). On a related note, Pekkanen (2006) argued that the Japanese Government has designed and funded neighborhood associations so as to co-opt them and to have them assist in administration (p. 109).

Depending on the legal categories, some types of nonprofit organizations are under stronger jurisdiction of the government compared to for-profit organizations (see Section 3, particularly Table 1). While the permitting standard for general incorporated organizations are simple registration (*tōki*), specified nonprofit corporations must go through "certification (*ninshō*)." This is a process where authorities check whether the organization's activities serve

"public interest," following Article One and Twelve of the Act on Promotion of Specified Nonprofit Activities (*Tokutei Hieiri Katsudo Hōjin Hō*). However, as nonprofits are allowed to freely engage in social activities, their independence from the government is ensured.

A closer look at financial aspect of specified nonprofit corporations (*NPO hōjin* (*Tokutei hieiri katsudō hōjin*)) reveals that over 50% of revenue is provided by national and local government, while 20% of the revenue comes from organizations' own project revenue, and another 20% from membership fees and donations (Cabinet Office, 2011). About half of over 50,000 specified nonprofit corporations (*NPO hōjin*) work in the field of caregiving, medicine, and health. In the current system, those engaged in care insurance projects and programs receive insurance revenues and commission revenues from the government for providing caregiving and medical services on their behalf. While limited studies have looked into whether these governmental subsidies and contracted projects restrict nonprofits' freedom, Tanaka (2006) cautioned that "nonprofits as subcontractors" dependent on governmental funding may lead to mission drift of the organization, thus weakening their autonomy.

On the other hand, the absolute average of operating income among specified nonprofit corporations (*NPO hōjin*) in Fiscal Year 2013 was 31.05 million Japanese Yen or about USD 318,135[6] (JILPT, 2016). Given the vulnerable financial base, nonprofit organizations will not be able to sustain employment if they were to cut projects contracted out by the government (Cabinet Office, 2011). Among all specified nonprofit corporations (*NPO hōjin*), the ratio of public funding—provided based on the current care insurance system—is particularly high among welfare organizations. Degree of dependency further varies among legal categories of respective organizations as observed in the fact that the same ratio is much higher among some public interest corporations (Nakajima, 2017; Ushiro, 2015).

This is essentially an argument of financial diversity (Froelich, 1999). Ishida (2008a) investigated revenue diversification in Japan from a quantitative perspective. Opportunities for nonprofit organizations to access diverse funding source have certainly increased in the recent years in Japan, as seen in expansion of tax system for donations. Thus, nonprofit organizations are able to engage in their activities more independently. In fact, according to Ishida (2008b, 2007), the longer the operating years, the more the amount of income from projects contracted out by the government, and its ratio against the total revenue decreases. Therefore, diversification of funding sources may enhance the

6 Calculated with an exchange average rate in 2013: USD 1 = 97.6 Japanese Yen.

chance of nonprofits to secure autonomy from the government. If equalizing funding sources based on resource dependence theory may be considered as a potential solution to gain independence from the government, nonprofits may choose to exit from governmental contracts.

On the other hand, the Japanese government has emphasized the idea of *partnership* in its nonprofit policy in recent years. Research has shown that grants from the government do not necessarily restrict nonprofits' advocacy efforts against them. For example, Sakamoto (2016, 2015) analyzed a large-scale survey of civil society organizations in Japan, finding that even those receiving a certain amount of governmental funding are active in advocacy, lobbying, and fundraising. He also found that the relationship between obtaining governmental grants and advocacy, lobbying, and fundraising efforts is not linear, where an increase of governmental funding restricts these activities, but rather non-linear. Implied from this study is that nonprofit organizations reliant on public sources in Japan may be contributing to promoting democracy as political actors.

A quick review on autonomy of nonprofit organizations in Japan reveals that this topic has not been assessed systematically and is certainly one that needs to be dealt with in future research.

Another argument that emerges out of this review article is that studies of voluntaristics are rather recent in Japan, still in pursuit of their own originality. Nonprofit sector research in Japan began by examining theories that emerged in North America and Europe, and moved on to empirical analyses of practice. A quick review of articles published in the journal *The Nonprofit Review* reflected this trend (Section 1). Studies have relied on academic works abroad for its theoretical underpinnings, applying them to cases observed in Japan. Efforts are being made to compare voluntary and prosocial behavior and the nonprofit sector in Japan with other contexts to find out what's unique and what's universal in studying voluntaristics. Although the scholarly community is moving toward data-oriented, evidence-based scientific research, few papers aim for theoretical implications. Theoretical papers drawn from cases and practices in Japan are still rare. We argue that nonprofit research in Japan is still in the process of systematically reorganizing the findings and insights into theories.

Another facet of nonprofit research that merits attention in the context of Japan is the relationship between research and practice. As we showed in diverse topics, it appears that research has *not fully* caught up with changing landscape of nonprofit sector in action, and research has not been able to guide practice into the best next steps. This was particularly true for issues

of employment and volunteering (Section 3.c), fundraising (Section 3.d), collaborations among nonprofits, government, and business (Section 5), social movements and advocacy (Section 6), as well ICTs and social media (Section 7.c). Much of the research has been preoccupied with documenting and analyzing what's actually taking place in the field, making only a limited effort to predict the future or to provide implications for practice. Indeed, theoretical discussions in some areas of nonprofit research—for example, the relationship between politics and the nonprofit sector, or the ideal legal frameworks to regulate and to facilitate the sector—have provided key implications for the work of nonprofit organizations. Yet, we believe contributions of academics to support nonprofit and voluntary organizations to make a step forward in practice is quite weak in Japan today. Nonprofit research must explore issues and the challenges that practitioners face, and make effort to provide implications for practice from academic work. In discussing methodology for studying public administration, Imasato (1995) suggested the following typology: 1) deductive-normative/theoretical, 2) deductive-descriptive, 3) inductive-normative/theoretical, and 4) inductive-descriptive. Building on accumulated studies taking the second and fourth approaches, nonprofit research in Japan might intentionally consider taking the first or the third approach and provide new perspectives and/or pose new questions to stimulate practice.

There are several efforts already underway to expand and encourage interactions between research and practice. Here, we'd like to highlight four cases. The first example is *Giving Japan* (Japan Fundraising Association, 2015, 2013, 2012, 2011, 2010). This data book began to be published in 2010 as the first report to comprehensively capture giving behaviors in Japan, ranging from political and religious contributions to charitable giving for neighborhood associations and local events (Japan Fundraising Association, 2010, p. 1–3). Publication of this data book is a collaborative effort of academics and practitioners, and the data is intentionally presented in a user-friendly way for practitioners. Academics involved in publishing this book were invited to the annual conference of Japan Fundraising Association in 2017 to share their work and theoretical perspectives (Sakamoto et al., 2017). This panel is now being used in training professional fundraisers (Japan Fundraising Association, 2017; see also Section 3.d.i).

Second, major incidents, such as natural disasters—which take place quite frequently in Japan—also provide momentum for practitioners and academics to come together. From 2012 to 2016, JANPORA worked with Japan NPO Center (JNPOC) on a project "The Private Aid Initiatives in the Great East Japan Earthquake (*Higashi nihon daishinsai ni okeru minkan shien no kiseki to*

dōkō chōsa). Funded by Takeda Inochi to Kurashi Saisei Program Grant, this project aimed to document and analyze processes and challenges of nonprofits' reconstruction efforts for a series of earthquakes and tsunami that struck northeastern Japan in 2011 (JANPORA, 2017b, 2015).

The third example is observed in the realm of monitoring and evaluation. Led by academic works, such as Hatsutani (2000) and Tanaka (2005), efforts to evaluate the work of nonprofit organizations have captured much attention in order for nonprofits to become reliable, transparent, trustworthy organizations in Japanese society. Today, evaluation is considered an important part of nonprofit management, leading to recent emphasis on impact evaluation (Tsukamoto & Kaneko, 2016). Collaborative efforts among civil society organizations, nonprofit organizations, and academics are also active on global issues such as Sustainable Development Goals (Imata and Tanaka, 2016).

Fourth, many higher education institutions have taken the initiative to train practitioners competent in dealing with social issues in communities (Cabinet Office, 2017b, 2015b). One example is a certification program for "Expert on Regional Public Policies" (*chiiki kokyō seisaku shi*). Run by the Consortium for Local Public Human Resources Development (COLPU), a general incorporated foundation, this program provides training programs at universities to nurture experts who can coordinate publicly-oriented activities and policy making across diverse sectors, and lead problem solving at regional level (COLPU, n.d.).

In the process of writing this review, the authors felt reassured that nonprofit sector research in Japan is moving forward. Communities of interdisciplinary scholars are expanding, and there are more and more occasions where researchers and practitioners interact. Studies are being conducted at multiple levels, from individuals to organizations, from the sector to society. While it is true that some topics of voluntaristics receive more attention than others—largely depending on how much of an interest a group of scholars have—the scope of the field is diversifying and the depth of research is greater than ever. Younger generations today are much more familiar with voluntary action and nonprofit organizations, and with opportunities to be educated about the sector not only in higher education but in primary and secondary education (Section 3.c). Given students' interests and experiences with the sector, the Japan NPO Research Association has instigated a panel specifically for undergraduate students at its annual conferences since 2016. We believe these opportunities of education and research for the next generation of practitioners and academics studying voluntaristics will contribute to overcoming the aforementioned challenges. Encouraged with rising level of interest, knowledge, and opportunities, nonprofit sector research in Japan will keep making progress.

References

Amenomori, T. (1997a). Japan (Chapter 8). In L. Salamon & H. K. Anheier (eds.), *Defining the Non-Profit Sector: A Cross-National Analysis* (pp. 188–214). Manchester, UK: Manchester University Press.

Amenomori, T. (1997b). Japan. In Lester Salamon (ed.), *The International Guide to NonProfit Law* (pp. 197–215). New York: John Wiley & Sons.

Amenomori, T. (1993). Defining the nonprofit sector: Japan. *Working Papers of the Johns Hopkins Comparative Nonprofit Sector Project*, 15. Baltimore, MD: The Johns Hopkins Institute for Policy Studies.

Ando, T. 安藤丈将. (2013). *Nyu refuto undōs to shimin shakai—"rokuju nendai" no shisōno yukue* (*New Left Movement and Civil Society* ニューレフト運動と市民社会—「六〇年代」の思想のゆくえ). Kyōto 京都: Sekaishisosha 世界思想社.

Andrews, R. & Entwistle, T. (2010). Does cross-sectoral partnership deliver? An empirical exploration of public service effectiveness, efficiency, and equity. *Journal of Public Administration Research and Theory* 20(3): 679–701.

Association for Research on NPOBP 非営利法人研究学会 (2017). *Hieiri hōjin kenkyu gakkaishi* (非営利法人研究学会誌). Retrieved from https://www.npobp.or.jp/blank-4 (accessed June 30, 2017).

Avenell, S. A. (2010). Facilitating spontaneity: The state and independent volunteering in contemporary Japan. *Social Science Japan Journal* 13(1): 69–93.

Baba, H. 馬場英朗. (2007). Gyosei kara npo heno itaku jigyō ni okeru sekisan kijun: furukosuto rikabari no shiten kara. (Funding of contracts between the government and NPOs: Based on the viewpoint of full cost recovery 行政から NPO への委託事業における積算基準ーフルコスト・リカバリーの視点から). *The Nonprofit Review* ノンプロフィット・レビュー 7(2): 83–95.

Cabinet Office, Government of Japan 内閣府. (2017a). *Heisei 28 nendo shimin no shakai kōken ni kansuru jittai chōsa hōkokusho* (平成 28 年度市民の社会貢献に関する実態調査報告書). Retrieved from https://www.npo-homepage.go.jp/uploads/h28_shimin_1.pdf (accessed April 10, 2017).

Cabinet Office, Government of Japan 内閣府. (2017b). *Machi hito shigoto sōsei kihon hōshin 2017* (まち・ひと・しごと創成基本方針 2017). http://www.kantei.go.jp/jp/singi/sousei/info/pdf/h29–06–09-kihonhousin2017hontai.pdf (accessed July 4, 2017).

Cabinet Office, Government of Japan 内閣府. (2016a). *Heisei 28 nendo kodomo wakamono hakusho* (*White Paper on Children and Young People 2016.* 平成 28 年版 子供・若者白書). Retrieved from http://www8.cao.go.jp/youth/whitepaper/h28honpen/pdf/b1_02_04.pdf (accessed April 10, 2017).

Cabinet Office, Government of Japan 内閣府. (2016b). Heisei 27 nendo Kōeki hōjin no gaikyō oyobi kōeki nintei tou iinkai no katsudō hōkoku (平成 27 年公益法人の概況

及び公益認定等委員会の活動報告). Retrieved from https://www.koeki-info.go.jp/pictis_portal/common/index.do?contentsKind=110&gyouseiNo=00&contentsNo=00501&syousaiUp=1&procNo=contentsdisp&renNo=14&contentsType=02&houjinSerNo=&oshiraseNo=&bunNo=1121192989&meiNo=1121358722&seiriNo=undefined&edaNo=undefined&iinkaiNo=undefined&topFlg=0 (accessed June 30, 2017).

Cabinet Office, Government of Japan 内閣府. (2016c). *Heisei 27 nen tokutei hieiri katsudō hōjin ni kansuru jittai chōsa hōkokusho* (平成 27 年特定非営利活動法人に関する実態調査報告書). Retrieved from www.npo-homepage.go.jp/toukei/npojittai-chousa/2015npojittai-chousa (accessed March 10, 2017).

Cabinet Office, Government of Japan 内閣府. (2016d). *Machi hito shigoto sōsei sōgō senryaku (2016 kaiteiban): fuzoku bunsho akushon puran (kobetsu shisaku kōteihyō)* (まち・ひと・しごと創生総合戦略 «2016 改訂版»ー付属文書アクションプラン «個別施策工程表»). Retrieved from http://www.kantei.go.jp/jp/singi/sousei/info/pdf/h28–12–22-sougousenryaku2016actionplan.pdf (accessed April 30, 2017).

Cabinet Office, Government of Japan 内閣府. (2015a). *Kyōjo shakai zukuri no kaisai nitsuite* (共助社会づくり懇談会の開催について). Retrieved from https://www.npo-homepage.go.jp/uploads/report33_11.pdf (accessed April 1, 2017).

Cabinet Office, Government of Japan. (2015b). *Promoting the society of mutual assistance–aiming to build new "ties" (overview)*. https://www.npo-homepage.go.jp/uploads/report33_8_gaiyou_e.pdf (accessed April 1, 2017).

Cabinet Office, Government of Japan 内閣府. (2015c). *Heisei 26 nen kōeki hōjin no gaikyō* (平成 26 年 公益法人の概況). Retrieved from at https://www.koeki-info.go.jp/pictis_portal/common/index.do?contentsKind=110&gyouseiNo=00&contentsNo=00501&syousaiUp=0&procNo=contentsdisp&renNo=2&contentsType=03&houjinSerNo=undefined&oshiraseNo=undefined&bunNo=0&meiNo=0&seiriNo=undefined&edaNo=undefined&iinkaiNo=undefined&topFlg=0 (accessed April 1, 2017).

Cabinet Office, Government of Japan 内閣府. (2013). *Heisei 25 nendo kōreisha no chiiki shakai heno sanka ni kansuru ishiki chōsa kekka (zentaiban)* (平成 25 年度 高齢者の地域社会への参加に関する意識調査結果«全体版»). Retrieved from http://www8.cao.go.jp/kourei/ishiki/h25/sougou/zentai/index.html (accessed April 1, 2017).

Cabinet Office, Government of Japan 内閣府. (2011). *Heisei 23 nen tokutei hieiri katsudō hōjin ni kansuru jittai oyobi nintei hieiri katsudō hōjin no riyōjyōkyo ni kansuru chōsa* (平成 23 年度特定非営利活動法人の実態及び認定特定非営利活動法人制度の利用状況に関する調査). Retrieved from https://www.npo-homepage.go.jp/toukei/ninteijittaiseido-riyou/2011ninteijittaiseido-riyou (accessed July 6, 2017).

Cabinet Office, Government of Japan 内閣府. (2003). *Heisei 14 nendo sōsharu kyapitaru: yutakana ningen kankei to shimin katsudō no kōjunkan wo motomete* (平成 14 年度 ソーシャル・キャピタルー豊かな人間関係と市民活動の好循環を求めて). Retrieved from www.npo-homepage.go.jp/toukei/2009izen-chousa/2009izen-sonota/2002social-capital (accessed April 30, 2017).

Cabinet Office, Government of Japan 内閣府. (n.d.a). *NPO Homupeiji* (NPO ホームページ). Retrieved from https://www.npo-homepage.go.jp/ (accessed August 4, 2017).

Cabinet Office, Government of Japan. (n.d.b). *Outline of the act on utilization of funds related to dormant deposits to promote social purpose activities* (*tentative*). Retrieved from http://www5.cao.go.jp/kyumin_yokin/index.html#seishourei (accessed April 18, 2017).

Consortium for Local Public Human Resources Development (COLPU) 地域公共人材開発機構 (n.d.). *Jigyō annai "chiiki kokyō seisaku shi"* (事業案内«地域公共政策士»). Retrieved from http://www.colpu.org/colpu-biz3.html (accessed July 4, 2017).

Council for Promotion of the Society of Mutual Assistance (2015). *Promoting the society of mutual assistance aiming to build new "ties"* (*summary*). Council for Promotion of the Society of Mutual Assistance. Retrieved from at https://www.npo-homepage.go.jp/uploads/report33_8_youyaku_e.pdf (accessed April 1, 2017).

Deguchi, M. (2016). Globalization, gocalization, and Galapagos syndrome: Public interest corporations in Japan. *International Journal of Not-for-Profit Law* 18(1): 5–14.

Dorado, S., Giles Jr., D., & Welch, T. C. (2009). Delegation of coordination and outcomes in cross-sector partnerships: The case of service learning partnerships. *Nonprofit and Voluntary Sector Quarterly* 38(3): 368–391.

Economic and Social Research Institute 内閣府経済社会総合研究所. (2009). Heisei 19 nendo hieiri sateraito kanjō ni kansuru chōsa kenkyu hōkokusho. *Kikan Kokumin Keizai Keisan* (*National Accounts Quarterly* 季刊国民経済計算), no. 138. Retrieved from http://www.esri.go.jp/jp/archive/snaq/snaq138/snaq138.html (accessed March 10, 2017).

Economic and Social Research Institute 内閣府経済社会総合研究所 (Ed.). (2005). *Komyuniti kinō saisei to sōsharu kyapitaru ni kansuru kenkyu chōsa hōkokusho* (コミュニティ機能再生とソーシャル・キャピタルに関する研究調査報告書). Retrieved from http://www.esri.go.jp/jp/prj/hou/hou015/hou15b-1.pdf (accessed March 10, 2017).

Fire and Disaster Management Agency, Government of Japan. 総務省消防庁. (2006). *Hanshin awaji daishinsai nit suite* (*kakutei hō*) (阪神・淡路大震災について«確定報»). Retrieved from http://www.fdma.go.jp/bn/1995/detail/941.html (accessed April 24, 2017).

Froelich, K. A. (1999). Diversification of revenue strategies: Evolving resource dependence in nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly* 28(3): 246–268.

Fujii, S., Okata, J., & Sorensen, A. (2007). Inner-city redevelopment in Tokyo: Conflicts over urban places, planning governance, and neighborhoods (Chapter 12). In A. Sorensen & C. Funck (Eds.), *Living Cities in Japan: Citizens' Movements, Machi-Zukuri And Local Environments* (pp. 247–266). New York: Routledge.

Fujiwara, W. 藤原航. (2006). Nihon no minkan hieiri soshiki no genryu (日本の民間非営利組織の源流). In M. Imada (ed.), *Nihon no NPO shi: NPO no rekishi wo yomu, genzai/kako/mirai* (日本の NPO 史ー NPO の歴史を読む、現在・過去・未来) (pp. 1–16). Tokyo 東京: Gyosei ぎょうせい.

Fukuda, M. 福田充. (2012). *Daishinsai to media: higashi nihon daishinsai no kyōkun* (大震災とメディア〜東日本大震災の教訓). Tokyo 東京: Hokuju Shuppan 北樹出版.

Funck, C. (2007). Machi-zukuri, civil society, and the transformation of Japanese city planning: Cases from Kobe (Chapter 6). In A. Sorensen & C. Funck (eds.). *Living Cities in Japan: Citizens' Movements, Machi-Zukuri And Local Environments* (pp. 137–156). New York: Routledge.

Garon, S. (2003). From Meiji to Heisei: The state of civil society in Japan (Chapter 2). In F. J. Schwartz & S. J. Pharr (eds.), *The State of Civil Society in Japan* (pp. 42–62). Cambridge, UK: Cambridge University Press.

Global Sustainable Investment Alliance (GSIA). (2015). *2014 Global Sustainable Investment Review*. Retrieved from http://www.gsi-alliance.org/wp-content/uploads/2015/02/GSIA_Review_download.pdf (accessed April 28, 2017).

Gray, B. (1989). *Collaborating: Finding Common Ground for Multiparty Problems*. San Francisco, CA: Jossey-Bass.

Harada, H. 原田博夫. (2012). Kaichō kōen: Kōkyō sentaku to sōsharu kyapitaru (shakai kankei shihon) (会長講演：公共選択とソーシャル・キャピタル«社会関係資本»). *Kōkyō Sentaku* (Public Choice 公共選択) 58: 4–17.

Hasegawa, K. (2004). *Constructing Civil Society in Japan: Voices of Environmental Movements*. Melbourne, Victoria: Trans Pacific Press.

Hashimoto, S. (2007). Neighborhood associations and machi-zukuri processes: Strengths and weaknesses (Chapter 11). In A. Sorensen & C. Funck (Eds.), *Living Cities in Japan: Citizens' Movements, Machi-Zukuri and Local Environments* (pp. 224–246). New York: Routledge.

Hatsutani, I. 初谷勇. (2000). *NPO seisaku no riron to tenkai* (NPO 政策の理論と展開). Osaka 大阪: Osaka University Press 大阪大学出版会.

Hirata, K. (2002). *Civil Society in Japan: The Growing Role of NGOs in Tokyo's Aid Development Policy*. New York: Palgrave Macmillan.

Homma, M. 本間正明 & Deguchi, M. 出口正之. (1995). *Borantia kaukmei: daishinsai no keiken wo shimin katsudō e* (ボランティア革命—大震災での経験を市民活動へ). Tokyo 東京: Toyo Keizai Inc. 東洋経済新報社.

Ikeda, K. 池田謙一 (ed.) (2015). *Daishinsai ni manabu shakai kagaku* (*dai 8 kan*): *Shinsai kara mieru joho media to nettowaku* (大震災に学ぶ社会科学«第 8 巻»震災から見える情報メディアとネットワーク). Tokyo 東京: Toyo Keizai Inc. 東洋経済新報社.

Imada, M. (ed.). (2006). *Nihon no NPO shi: NPO no rekishi wo yomu, genzai/kako/mirai* (日本の NPO 史－NPO の歴史を読む、現在・過去・未来). Tokyo 東京: Gyosei ぎょうせい.

Imada, M. (2003a). The Voluntary Response to the Hanshin Awaji Earthquake (Chapter 3). In S. P. Osborne, (ed.), *The Voluntary and Non-Profit Sector in Japan* (pp. 40–50). New York: Routledge.

Imada, M. (2003b). The Philanthropic Tradition and Fund Raising for the Voluntary and Non-profit sector in Japan (Chapter 10). In S. P. Osborne (ed.), *The Voluntary and Non-Profit Sector in Japan* (pp. 188–195). New York: Routledge.

Imata, K. 今田克司 & Tanaka, Y. 田中弥生. (2016). *Hyoka no kokusaiteki chōryu to shimin shakai soshiki no yakuwari* (*International Trends in Evaluation and the Role of civil Society* 評価の国際的潮流と市民社会組織の役割). *The Nonprofit Review* ノンプロフィット・レビュー 16(1), 27–37.

Imasato, S. 今里滋 (1995). Ishikettei katei ron saikō: amerika gyōseigaku ni miru sono hōhōronteki igi (Theories of decision-making process reconsidered 意思決定過程論再考：アメリカ行政学にみるその方法論的意義). *Houseikenkyu* 法政研究 61(3/4 –ge 3/4下), 951–1004.

Inaba, Y. 稲葉陽二. (2007). *Sosharu kyapitaru: "shinrai no kizuna" de toku gendai Keizai shakai no shokadai* (ソーシャル・キャピタル－「信頼の絆」で解く現代経済・社会の諸課題). Tokyo 東京: Japan Productivity Center 生産性出版.

Inaba, Y. 稲葉陽二. (ed.). (2008). *Sosharu kyapitaru no senzairyoku* (*Exploring the hidden power of social capital* ソーシャル・キャピタルの潜在力). Tokyo 東京: Nihon Hyoron Sha 日本評論社.

Inaba, Y. 稲葉陽二 & Yoshino, R. 吉野諒三. (2016). *Sosharu kyapitaru no sekai: gakujutsuteki yukōsei seisakuteki ganni to tōkei kaiseki shuhō no kenshō* (ソーシャル・キャピタルの世界－学術的有効性・政策的含意と統計・解析手法の検証). Kyōto 京都: Minerva Shobo ミネルヴァ書房.

Inou, N. 稲生信男. (2010). *Kyōdō no gyōseigaku: kōkyō ryōiki no soshiki katei ron* (協働の行政学―公共領域の組織過程論). Tokyo 東京: Keiso Shobo 勁草書房.

International Society of Volunteer Studies in Japan 国際ボランティア学会 (n.d.). *Gakkaishi* 学会誌. Retrieved from http://isvs.hus.osaka-u.ac.jp/bulletin.html (accessed June 30, 2017).

Ishida, Y. 石田祐. (2016). Higashi nihon daishinsai ga NPO hōjin no "zaimu to koyō" no kankei ni ataeta eikyō: JILPT chōsa deita to NPO hōjin zaimu deita wo mochiita bunseki (東日本大震災が NPO 法人の「財務と雇用」の関係に与えた影響－JILPT 調査データと NPO 法人財務データを用いた分析－). In The Japan Institute for Labour Policy and Training 労働政策研究・研修機構, NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPO の就労に関する研究－恒常的成長と震災を機とした変化を捉える－). *JILPT Research Reports* 労働政策研究報告書 No. 183.

Ishida, Y. 石田祐. (2008a). NPO hōjin ni okeru zaisgen tayōsei no yōin bunseki—hieiri soshiki no sonzokusei no shiten kara (Factor analysis of diversity of revenue source in nonprofit corporations: from a perspective of self-sustainability of nonprofit organizations. NPO 法人における財源多様性の要因分析—非営利組織の存続性の視点から—). *The Nonprofit Review* ノンプロフィット・レビュー 8(2), 49–58.

Ishida, Y. 石田祐. (2008b). Shakai ga sasaeru NPO no shikinteki kiban (社会が支えるNPOの資金的基盤) *Koumei* 公明 25: 52–57.

Ishida, Y. 石田祐. (2007). Zaigen no tayōsei to dantai no jiritsusei—gyōsei itaku jigyō shunyu ga ataeru eikyō wo chushin ni (財源の多様性と団体の自立性—行政委託事業収入が与える影響を中心に—). In The Japan Institute for Labour Policy and Training 労働政策研究・研修機構 (ed.), *NPO shurō hatten heno michisuji—jinzai zaisei hōseido kara kangaeru* (NPO 就労発展への道筋－人材・財政・法制度から考える－) (pp. 115–156). Tokyo: The Japan Institute for Labour Policy and Training.

Ishida, Y. & Okuyama, N. (2015). Local charitable giving and civil society organizations in Japan. *Voluntas: International Journal of Voluntary and Nonprofit Organizations* 26(4): 1164–1188.

Ito, Atsuko. (2007). Earthquake reconstruction machi-zukuri and citizen participation (Chapter 7). In A. Sorensen & C. Funck (eds.), *Living Cities in Japan: Citizens' Movements, Machi-Zukuri and Local Environments* (pp. 157–171). New York: Routledge.

Japan Business Federation 一般社団法人日本経済団体連合会 (2016). *2015 nendo shakai kōken katsudō chōsa kekka* (*Summary of the survey on corporate philanthropic activities in fiscal 2015. 2015*年度社会貢献活動調査結果). Retrieved from http://www.keidanren.or.jp/policy/2016/092.html (accessed June 30, 2017).

Japan Fundraising Association. 日本ファンドレイジング協会 (2017). (*FRJ2017 Session 1*) *Jitsumu ni tsukaeru!* NPO *kenkyu, kōdo keizaigaku no furontia* «FRJ2017セッション1»実務に使える! NPO 研究・行動経済学のフロンティア. Retrieved from http://jfra.jp/online-training/movie-frj2017#s_1 (accessed July 4, 2017).

Japan Fundraising Association. 日本ファンドレイジング協会. (ed.). (2016). Watashi tachi ni tsuite (About JFRA 私たちについて). Retrieved from http://jfra.jp/about (accessed June 30, 2017).

Japan Fundraising Association 日本ファンドレイジング協会 (ed.). (2015). *Kifu hakusho 2015－Giving Japan 2015* (寄付白書2015－Giving Japan 2015). Tokyo 東京: Japan Fundraising Association 日本ファンドレイジング協会.

Japan Fundraising Association 日本ファンドレイジング協会 (ed.). (2013). *Kifu hakusho 2013－Giving Japan 2013* (寄付白書2013－Giving Japan 2013). Tokyo 東京: Japan Fundraising Association 日本ファンドレイジング協会.

Japan Fundraising Association 日本ファンドレイジング協会 (Ed.). (2012). *Kifu hakusho 2012－Giving Japan 2012* (寄付白書2012－Giving Japan 2012). Tokyo 東京: Kiedanren Shuppan 経団連出版.

Japan Fundraising Association 日本ファンドレイジング協会 (Ed.). (2011). *Kifu hakusho 2011－Giving Japan 2011* (寄付白書2011－Giving Japan 2011). Tokyo 東京: Nihon Kiedanren Shuppan 日本経団連出版.

Japan Fundraising Association 日本ファンドレイジング協会 (ed.). (2010). *Kifu hakusho 2011－Giving Japan 2010* (*Giving Japan 2010*. 寄付白書2010－*Giving Japan 2010*). Tokyo 東京: Nihon Kiedanren Shuppan 日本経団連出版.

Japan Institute for Labour Policy and Training (JILPT) 労働政策研究・研修機構 (2016). NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPO の就労に関する研究－恒常的成長と震災を機とした変化を捉える－). *JILPT Research Series* 労働政策研究報告書 no. 183.

Japan Institute for Labour Policy and Training (JILPT) 労働政策研究・研修機構 (2015). NPO hōjin no katsudō to hatarakikata ni kansuru chōsa (dantai chōsa・kojin ch): Higashi nihon daishinsai fukkō shien katsudō mo shiya ni irete (NPO 法人の活動と働き方に関する調査（団体調査・個人調査）－東日本大震災復興支援活動も視野に入れて－). *JILPT Research Series* 労働政策研究報告書 no. 139.

Japan Institute for Labour Policy and Training (JILPT) 労働政策研究・研修機構 (2004). Shugyō keitai no tayōka to shakai rōdō seisaku: kojin gyōmu itaku to NPO shugyō wo chushin toshite (就業形態の多様化と社会労働政策－個人業務委託とNPO 就業を中心として－). *JILPT Research Series* 労働政策研究報告書no. 12.

Japan NPO Research Association (JANPORA) 日本 NPO 学会. (2017a). *The Nonprofit Review*. Retrieved from https://www.jstage.jst.go.jp/browse/janpora/-char/ja/ (accessed June 30, 2017).

Japan NPO Research Association (JANPORA) 日本 NPO 学会 (Ed.). (2017b). *Higashinihon daishinsai go setsuritsu no NPO niokeru katsudō jittai to kongo no tenbō chōsa* hōkokusho (東日本大震災後設立の NPO における活動実態と今後の展望 調査報告書). Retrieved from http://janpora.org/shinsaitokubetsuproject/20170407.pdf (accessed July 4, 2017).

Japan NPO Research Association (JANPORA) 日本 NPO 学会. (2016). *Nihon npo gakkai no gaiyō* (日本 NPO 学会の概要). Retrieved from http://www.janpora.org/information/ (accessed April 16, 2017).

Japan NPO Research Association (JANPORA) 日本 NPO 学会 (Ed.). (2015). *Higashinihon daishinsai minkan shien fakuto bukku* (東日本大震災民間支援ファクトブック). Retrieved from http://www.janpora.org/shinsaitokubetsuproject/seika/seika_fact_150725.pdf (accessed July 4, 2017).

Japan Society for the Promotion of Science (JSPS) 日本学術振興会. (2015). *Daigaku tō ni okeru borantia katsudō no suishin to kankyō ni kansuru chōsa hōkoku* (大学等におけるボランティア活動の推進と環境に関する調査報告書). http://www.jasso.go.jp/sp/about/statistics/volunteer/icsFiles/afieldfile/2015/10/09/2008report_p003_p048.pdf (accessed April 11, 2017).

Japan Sustainable Investment Forum (JSIF) 特定非営利活動法人日本サステナブル投資フォーラム. (2015). *Saishin no susteinaburu tōshi zangaku* (最新のサステナブル投資残高). Retrieved from http://japansif.com/1412sridata.pdf (accessed April 28, 2017).

Kage, R. (2011). *Civic Engagement in Postwar Japan: The Revival of a Defeated Society*. Cambridge, UK: Cambridge University Press.

Kashiwagi, H. 柏木宏. (2008). *NPO to seiji: Adobokashi to shakai henkaku no aratana ninaite no tameni* (NPOと政治ーアドボカシーと社会変革の新たな担い手のために). Tokyo 東京: Akashi Shoten明石書店.

Kawahara, A. 河原晶子. (2010). Gyosei to shimin・jumin soshiki no sesshokuten ni kansuru ichishiron: shimin・jumin soshiki no jiritsusei toha donoyōnakotoka. (How citizens' organizations manage to retain decision-making autonomy in government-nonprofit relationships 行政と市民住民組織の接触点に関する一試論: 市民・住民組織の自律性とはどのようなことか). *Ritsumeikan Sangyo Shakai Ronshu*. (*Ritsumeikan Review of Industrial Society* 立命館産業社会論集) 46(1): 47–62.

Kawashima, N. (2001). The emerging nonprofit sector in Japan: Recent changes and prospects. *The Nonprofit Review* 1(1): 5–14.

Kim, Kyungmook 金敬黙. (2007). Naze NGO ha seijisei to hiseijisei no hazama de yurerunodarouka? Adobokashi senryaku to media hyōshō no bunseki wo chushin ni (なぜ、NGO は政治性と非政治性の狭間でゆれるのだろうか？ーアドボカシー戦略とメディア表象の分析を中心に) (Chapter 1). In K. Kim 金敬黙, S. Fukutake 福武慎太郎, T. Tada 多田透, & H. Yamada 山田裕史. (Eds.), *Kokusai kyōryoku NGO no furontia* (国際協力　NGO のフロンティア) (pp. 12–36). Tokyo 東京: Akashi Shoten 明石書店.

Kobe Empowerment Center Advocacy Research Group 市民活動センター神戸・アドボカシー研究会. (2006). NPO no tame no adobokashi dokuhon (NPO のためのアドボカシー読本). Kobe 神戸: Kobe Empowerment Center 市民活動センター神戸.

Kojima, H. 小島廣光 & K. Hiramoto 平本健太. (Eds.) (2011). *Senryakuteki kyōdō no honshitsu: NPO, seifu, kigyō no kachi sōzō* 戦略的協働の本質ー NPO、政府、企業の価値創造. Tokyo 東京: Yuhikaku Publishing Co., Ltd 有斐閣.

Kotagiri, Y. 小田切康彦. (2017). Kyodo-kanmin kankei ha naniwo motarasunoka (協働ー官民関係は何をもたらすのか—) (Chapter 9). In H. Sakamoto (ed.), *Shimin shakai ron: riron to jisshō no saizensen* 市民社会論ー理論と実証の最前線 (pp. 143–157). Kyōto京都: Horitsu Bunka Sha 法律文化社.

Kotagiri, Y. 小田切康彦. (2016a). NPO no fukkō katsudō: Sanka yōin to koyō heno eikyō (NPO の復興支援活動ー参加要因と雇用への影響ー). In Japan Institute for Labour Policy and Training 労働政策研究・研修機構, NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPO の就労

に関する研究－恒常的成長と震災を機とした変化を捉える－). *JILPT Research Reports* 労働政策研究報告書 no. 183.

Kotagiri, Y. 小田切康彦. (2016b). Sado sekuta soshi no jiritsusei—zaiseiteki jiritsusei no hyōka no kokoromi (サードセクター組織の自律性－財政的自律性の評価の試み－). *RIETI Discussion Papers 16-J-040*.

Kotagiri, Y. 小田切康彦. (2014a). Kenkyu ronbun shippitsu nyumon: NPO kenkyu no chōryu to sadoku (研究論文執筆入門～ NPO 研究の潮流と査読～). Presentation made at the 16th Annual Conference of Japan NPO Research Association 日本 NPO 学会第 16 回年次大会, March 2014, Kansai University 関西大学, Osaka 大阪.

Kotagiri, Y. 小田切康彦. (2014b). *Gyosei-shimin kan kyōdō no kōyō: jisshōteki sekkin* (行政－市民間協働の効用：実証的接近). Kyōto 京都: Horitsu Bunkasha 法律文化社.

Kume, N. 久米信之 & Yamada, Y. 山田泰久. (2014). NPO no tameno IT katsuyō kōza: kōka ga agaru jōhō hasshin jutsu (NPOのための IT 活用講座：効果が上がる情報発信術). Kyōto 京都: Gakugei Shuppan 学芸出版社.

Kuroda, K. & Ishida, Y. (2017). CSR in Japan: Towards Integration and Corporate-CSO Partnership (Chapter 12). In S. Hasan (Ed.), *Corporate social responsibility and the three sectors in Asia: How conscious engagement can benefit civil society* (pp. 45–71). New York: Springer International Publishing.

Ma, X. 馬欣欣. (2016). NPO hōjin no chingin kōzō oyobi sono manzokudo, katsudō keizoku iyoku ni oyobosu eikyō (NPO法人職員の賃金構造およびその満足度、活動継続意欲に及ぼす影響). In Japan Institute for Labour Policy and Training 労働政策研究・研修機構, NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPOの就労に関する研究－恒常的成長と震災を機とした変化を捉える－). *JILPT Research Reports*労働政策研究報告書 no. 183.

Matsubara, A. & Todoroki, H. (2003). *Japan's "Culture of Giving" and Nonprofit Organizations, Coalition for Legislation to Support Citizen's Organizations*. Tokyo: C's=Coalition for Legislation to Support Citizens' Organizations.

Matsumoto, I. 松本郁子. (2004). NGO to adobokashi: NGO ha seisaku kettei ni dokomade kakawatte ikerunoka? (NGOとアドボカシー NGOは政策決定にどこまで関わっていけるのか？) (Chapter 8). In K. Imata 今田克司 & K. Harada 原田勝広 (eds.), [*Renzoku kōgi*] *Kokusai kyoryoku NGO: shimin shakai ni sasaerareru NGO heno kōsō* (［連続講義］国際協力 NGO－市民社会に支えられる NGO への構想) (pp. 149–168). Tokyo 東京Tokyo: Nihon Hyoron Sha 日本評論社.

Mekata, M. (2000). Building partnerships toward a common goal: Experiences of the international campaign to ban landmines (Chapter 6). In A. Florini (Ed.), *The Third Force: The Rise of Transnational Civil Society* (pp. 143–176). Tokyo: Japan Center for International Exchange and Washington DC: Carnegie Endowment for International Peace.

Ministry of Finance, Government of Japan 財務省. (n.d). *Kōeki hōjin nado no omona kazei no toriatsukai* (公益法人などの主な課税の取り扱い). Retrieved from http://www.mof.go.jp/tax_policy/summary/corporation/251.htm (accessed March 20, 2017).

Ministry of Internal Affairs and Communication (MIC), Government of Japan 総務省. (2016). *Jōhō tsushin hakusho heisei 28 nendo ban* (*2016 White Paper Information and Communications in Japan* 情報通信白書平成 28 年度版). Retrieved from http://www.soumu.go.jp/johotsusintokei/whitepaper/h28.html (accessed April 16, 2017).

Ministry of Internal Affairs and Communication (MIC), Government of Japan 総務省. (2015). Chien niyoru dantai no ninka jimu no jōkyō ni kansuru chōsa kekka (shō) (地縁による団体の認可事務の状況に関する調査結果«抄»). In Chiendantai Kenkyukai 地縁団体研究会 (ed.). *Jichikai, chōnaikai tō hōjinka no tebiki dainiji kaiteiban* (自治会、町内会等法人化の手引 第2次改訂版). Tokyo 東京: Gyousei ぎょうせい.

Ministry of Internal Affairs and Communication (MIC), Government of Japan 総務省. (2012). Heisei 23 nen shakai seikatsu kihon chōsa (*The System of Social and Demographic Statistics of Japan* 平成23年社会生活基本調査). Retrieved from http://www.stat.go.jp/data/shakai/2011/index2.htm#kekka (accessed April 10, 2017).

Mori, H. 森裕亮. (2014). *Chihojichitai to jichikai kan no paatonashippu keisei ni okeru kadai—"gyosei ishokuin seido" ga motarasu eikyō* (地方政府と自治会間のパートナーシップ形成における課題—「行政委嘱員制度」がもたらす影響). Hiroshima 広島: Keisuisya溪水社.

Moriyama, T. 森山智彦. (2016). Kyaria to shiteno NPO: Nenrei ni yoru keizoku ishi no kitei yō in no chigaito keinen henka (キャリアとしての NPO ー年齢による継続意思の規定要因の違いと経年変化). In Japan Institute for Labour Policy and Training 労働政策研究・研修機構, NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPO の就労に関する研究ー恒常的成長と震災を機とした変化を捉えるー). *JILPT Research Reports*労働政策研究報告書 no. 183.

Morris, D. (1999). *Charities and the 'Contract Culture': Partners or Contractors? Law and Practice in Conflict*. Charity Law Unit, The University of Liverpool, paper.

Nagahama, Y. 長浜洋二. (2014). *NPO no tameno maketingu kōza* (NPO のためのマーケティング講座). Kyōto京都, Japan: Gakugei Shuppan 学芸出版社.

Nakajima, T. 中嶋貴子. (2017). *Hieiri sekuta no shikin chōtatsu ni kansuru ankeito* (*dantai chōsa*) *shukei kekka hōkoku* (非営利セクターの資金調達に関するアンケート【団体調査】集計結果報告). Unpublished report of Hieiri sekuta no shikin chōtatsu ni kansuru chōsa purojekuto hōkokusho 非営利セクターの資金調達に関する調査プロジェクト報告書（未発表）.

Nakajima, T. (2016). *Research on the growth of nonprofit institutions in japan using national longitudinal statistics*. Poster presented at the 12th International Conference

of the International Society for Third Sector Research (ISTR), Ersta Skondal University, Stockholm, Sweden, June 30, 2016.

Nakajima, T. 中嶋貴子. (2015). *Hieiri soshiki no zaimu kōzo to keiei ni kansuru jisshō bunseki* (非営利組織の財務構造と経営に関する実証分析). PhD dissertation submitted to Osaka University 大阪大学.

Nakamura, Y. 中村陽一. (2015). Kyokushiteki daga kaihōteki na kantōgen (極私的だが開放的な巻頭言). *Nihon Borantia Gakkai Gakkaishi* 日本ボランティア学会学会誌, 2013/2014 nendo shukango (2013/2014 年度終刊号): 2–3.

National Police Agency Emergency Disaster Security Division 警察庁緊急災害警備本部 (2017). *Heisei 23 nen (2011 nen) Tōhoku Taiheiyō okijishin no higai jōKyōto keisatsu sochi (Heisei 29 nen 3 gatsu 10 nichi)* (平成 23 年« 2011年»東北地方太平洋沖地震の被害状況と警察措置«平成29年3月10日»). Retrieved from https://www.npa.go.jp/archive/keibi/biki/higaijokyo.pdf (accessed March 11, 2017).

National Police Agency Emergency Disaster Security Division 警察庁緊急災害警備本部 (2016). *Heisei 23 nen (2011 nen) Tōhoku Taiheiyō okijishin no higai jōKyōto keisatsu sochi (Heisei 28 nen 3 gatsu 10 nichi)* (平成 23 年 «2011年»東北地方太平洋沖地震の被害状況と警察措置«平成 29 年 3 月 10 日»). Retrieved from https://www.npa.go.jp/archive/keibi/biki/higaijokyo.pdf (accessed March 11, 2016).

Nihei, N. 仁平典宏. (2011). Borantia to seiji wo tsunagi naosu tameni: nioriberarisumu ikō no shiminshakai to tekitaisei no ichi (ボランティアと政治をつなぎ直すためにーネオリベラリズム以降の市民社会と敵対性の位置). *The Journal of Voluntarism Research* ボランタリズム研究1: 13–24.

Nippon Foundation 日本財団 (2015a). *Nihon hatsu "sōsharu inpakuto bondo" pairotto jigyō "Nihon Zaidan x Yokosuka-shi" tokubetsu yōshi engumi suishin ni torikumi* ("日本初"ソーシャル・インパクト・ボンド"パイロット事業　「日本財団×横須賀市」特別養子縁組推進に取り組む). Retrieved from http://www.nippon-foundation.or.jp/news/pr/2015/40.html (accessed April 30, 2017).

Nippon Foundation 日本財団 (2015b). "Sōsharu inpakuto bondo" pairotto jigyō dai 2 dan Fukuoka-shi/Matsumoto-shi nado fukusu jichitai niyoru keisanshōno ninchishō yobō jigyō heno sankaku ("ソーシャル・インパクト・ボンド"パイロット事業第　2 弾福岡市・松本市など複数自治体による経産省の認知症予防事業への参画). Retrieved from http://www.nippon-foundation.or.jp/news/pr/2015/61.html (accessed April 30, 2017).

Nippon Foundation 日本財団 (2015c). *"Sōsharu inpakuto bondo" pairotto jigyō dai 3 dan Nihon Zaidan x Amagasaki-shi kyōdo de wakamono shurō shien jigyō wo jisshi* ("ソーシャル・インパクト・ボンド"パイロット事業3弾日本財団×尼崎市　協働で若者就労支援事業を実施). Retrieved from http://www.nippon-foundation.or.jp/news/pr/2015/69.html (accessed April 30, 2017).

Nishide, Y. (2009). *Social Capital and Civil Society in Japan*. Sendai: Tohoku University Press.

Nishimura, Y. 西村慶友, Ishii, T. 石井知子, & Akai, N. 赤井伸郎. (2017). Furusato nōzei (kifu) no insentibu ni kansuru bunseki: kobetsu jichitai no kifu ukeire deita niyoru jisshō bunseki (ふるさと納税«寄付»のインセンティブに関する分析－個別自治体の寄付受け入れデータによる実証分析). *Nihon chihō zaisei gakkai kenkyu shousōsho* (*Local Public Finance Studies* 日本地方財政学会研究小叢書) 24: 150–178.

Niwa, I. 丹羽功. (2017). Rieki dantai ron: Shimin shakai no seijiteki sokumen (利益団体論－市民社会の政治的側面) (Chapter 5). In H. Sakamoto (ed.), *Shimin shakai ron: riron to jisshō no saizensen* 市民社会論－理論と実証の最前線 (pp. 72–89). Kyōto京都: Horitsu Bunka Sha 法律文化社.

NPO no katsudō ni kōkokujin no "tsutaeru" nou-hou wo ikasu (NPO の活動に広告人の『伝える』ノウハウを活かす). (2017). *BRAIN* ブレーン, *680*, 49–51.

Okada, A., Ishida, Y., & Yamauchi, N. (2017). Effectiveness of social media in disaster fundraising: Mobilizing the public towards voluntary actions. *International Journal of Public Administration in the Digital Age, Special Issue on Social Media Adoption, Utilization, and Consequences in the Nonprofit Sector* 4(1): 49–68.

Okada, A. & Yamauchi, N. (2014). *Role of Information in Mobilizing the Public Towards Voluntary Actions*. Japan NPO Research Association Discussion Papers, 2014–004-E.

Okamoto, M. 岡本仁宏. (Ed.) (2015). *Shiminshakai sekuta no kanōusei: 110nen buri no daikaikaku no seika to* kadai (市民社会セクターの可能性　110年ぶりの大改革の成果と課題). Nishinomiya 西宮: Kwansei Gakuin University Press 関西学院大学出版会.

Okamoto, M. 岡本仁宏. (1997). Shiminshakai, borantia, seifu (市民社会、ボランティア、政府). In S. Tachiki 立木茂雄 (ed.), *Borantia to shiminshakai: kōkyōsei ha shimin ga tsumugidasu* (ボランティアと市民社会－公共性は市民が紡ぎ出す). Kyōto 京都: Koyo Shobo 晃洋書房.

Okura, S. & Kaigo, M. (2016). Who leads advocacy through social media in Japan? Evidence from the "tsukuba civic activities cyber-square" facebook page. *Information* 7(4): 66–77.

Okuyama, N. & Yamauchi, N. (2016). Giving in Japan: The Role of Philanthropy in Strengthening Civil Society (Chapter 24). In P. Wiepking & F. Handy (eds.), *The Palgrave Handbook of Global Philanthropy* (pp. 404–425). London: Palgrave Macmillan.

Onishi, T. (2007). Japanese fundraising: A comparative study of USA and Japan. *International Journal of Education Advancement* 7(3): 205–225.

Onishi, T. (2005). Nihon no npo/ngo niokeru fandoreijingu kinō ikusei to sono hatten sutorateji (*Research on the Current Condition of Nonprofit and Non-Governmental Fundraising in Japan and Suggestions for their Fundraising Development Strategies* (日本の　NPO/NGOにおけるファンドレイジング機能育成とその発展ストラテ

ジー). Tokyo Foundation Report 東京財団短期委託研究調査報告書. No. 2005–12. Tokyo 東京: Tokyo Foundation 東京財団.

Ono, A. 小野晶子. (2016). NPO no yukyu shokuin koyō no yōin to henka: 2004 nen to 2014 nen chōsa deita no hikaku kara (NPO の有給職員雇用の要因と変化－2004 年と 2014 年調査データの比較から－). In Japan Institute for Labour Policy and Training 労働政策研究・研修機構, NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPO の就労に関する研究－恒常的成長と震災を機とした変化を捉える－). *JILPT Research Reports*労働政策研究報告書 no. 183.

Osaka Voluntary Action Center Research for Voluntarism Institute 大阪ボランティア協会ボランタリズム研究所, Okamoto, E. 岡本栄一, Ishida, Y. 石田易司, & Makiguchi, A. 牧口明. (2014). Nihon borantia, NPO, shimin katsudō nenpyō (*The Chronological Table of Japanese Volunteer, NPO, Civic Activity* 日本ボランティア・NPO・市民活動年表). Tokyo 東京: Akashi Shoten 明石書店.

Osborne, S. P. (2003). The voluntary and non-profit sector in contemporary Japan: Emerging roles and organizational challenges in a changing society (Chapter 1). In S. P. Osborne (ed.), *The Voluntary and Non-Profit Sector in Japan* (pp. 7–22). New York: Routledge.

Ouchi, M. (2004). Charitable giving in Japan: A comparative study of Japan and the United States. *The Nonprofit Review* 4(1): 39–52.

Pekkanen, R. (2006). *Japan's Dual Civil Society: Members without Advocates*. Stanford, CA: Stanford University Press.

Pekkanen, R. & Simon, K. (2003). The legal framework for voluntary and non-profit activity (Chapter 5). In S. P. Osborne (ed.), *The Voluntary and Non-Profit Sector in Japan* (pp. 76–101). New York: Routledge.

Pharr, S. (2003). Conclusion: Targeting by an activist state: Japan as a civil society model (Chapter 15). In Frank J. Schwartz & Susan J. Pharr (eds.), *The State of Civil Society in Japan* (pp. 316–336). Cambridge, UK: Cambridge University Press.

Prime Minister of Japan and His Cabinet (2009). Policy speech by prime minister Yukio Hatoyama at the 173rd session of the diet. Speeches and statements by prime minister. Retrieved from http://japan.kantei.go.jp/hatoyama/statement/200910/26syosin_e.html (accessed April 1, 2017).

Prime Minister of Japan and his Cabinet (2010). Policy speech by prime minister Naoto Kan at the 174th session of the diet. Speeches and statements by prime minister. Retrieved from http://japan.kantei.go.jp/kan/statement/201006/11syosin_e.html (accessed April 1, 2017).

Public Interest Commission, Cabinet Office, Government of Japan 内閣府公益認定等委員会. (n.d.). *Koeki nintei information* (公益法人*information*). Retrieved from https://www.koeki-info.go.jp (accessed March 5, 2017).

Public Policy Studies Association Japan. 日本公共政策学会. (2017). *Nihon kōkyō seisaku gakkai no ayumi 1996–2016* (日本公共政策学会の歩み 1996–2016). Retrieved from http://www.ppsa.jp/_src/1071/kinensasshi.pdf (accessed June 30, 2017).

Reimann, K. D. (2010). *The rise of Japanese NGOs: Activisms from above*. New York: Routledge.

Sakamoto, H. 坂本治也, Sasaki, S. 佐々木周作, & Ishida, Y. 石田祐. (2017). Jitsumu ni tsukaeru! NPO kenkyu・kōdō keisaigaku no furontia—saisentan kenkyu kara wakatta kifusha noshinri to kōdō, tettei kaisetsu (実務に使える! NPO 研究・行動経済学のフロンティア～最先端研究から分かった寄付者の心理と行動、徹底解説～). *Fandoreijingu nihon 2017 sesshon haifu shiryō* (ファンドレイジング日本2017セッション配付資料), 317–321.

Sakamoto, H. 坂本治也. (2016) Seifu heno zaiseiteki izon ga shimin shakai no adobokashi ni ataeru eikyō—seifu no jiritsusei to gyaku-u-jigata kankei ni chakumoku shita atarashii riron wakugumi (政府への財政的依存が市民社会のアドボカシーに与える影響—政府の自律性と逆U字型関係に着目した新しい理論枠組み—). *RIETI Discussion Papers 16-J-036*.

Sakamoto, H. 坂本治也. (2015). Sado sekuta to seiji/gyōsei no sōgo sayō no jittai bunseki: Heisei 26 nendo sado sekuta chōsa no kentō (サードセクターと政治・行政の相互作用の実態分析－平成26年度サードセクター調査からの検討－). *RIETI Discussion Papers 15-J-025*.

Sakurai, M. 桜井政成, Kotagiri, Y. 小田切康彦, Noguchi, H. 野口寛樹, & Kubo, T. 久保友美. (2010). NPO kenkyu no tornedo wo saguru: Kokunaigai 3 gakujutsushi keisai ronbun no metabunseki kara (NPO 研究のトレンドを探る：国内外3学術誌掲載論 文のメタ分析から). Paper presented at the 12th Annual Conference of Japan NPO Research Association 日本 NPO 学会第 12 回年次大会, Ritsumeikan University 立命館大学, Kyōto京都.

Salamon, L. M. & Anheier, H. K. (1997). *Defining the Nonprofit Sector: A Cross-National Analysis*. Manchester, UK: Manchester University Press.

Sato, J. (2010). Civil society engagement in Japan (Chapter 13). In G. S. Cheema & V. Popovski (eds.), *Engaging Civil Society: Emerging Trends in Democratic Governance* (pp. 232–245). Tokyo: United Nations University Press.

Sato, D. 佐藤大吾, Yamamoto, J. 山本純子, & Sasaki, S. 佐々木周作. (2016). *Bokuraga kurando fandingu wo tsukau riyu: 12 purojekuto no butaiura* (ぼくらがクラウドファンディングを使う理由－12プロジェクトの舞台裏). Kyōto京都: Gakugei Publishing 学芸出版社.

Sawamura, A. 澤村明. (2006). Nihon ni okeru keiei gakukei no NPO kenkyu no jōkyō (Survey on papers related to NPO management in Japan 日本における経営学系の NPO 研究の状況). *The Nonprofit Review* ノンプロフィット・レビュー6(1&2): 37–45.

Schwartz, F. (2002). Civil society in Japan reconsidered. *Japanese Journal of Political Science, 3*(2), 195–215.

Science Council of Japan 日本学術会議, Japan Science Support Foundation 日本学術協力財団 and Japan Science and Technology Agency 科学技術振興機構 (2017a). *Gakkai meikan* (学会名鑑). Retrieved from https://gakkai.jst.go.jp/gakkai/detail/?id=G01574 (accessed June 30, 2017).

Science Council of Japan 日本学術会議, Japan Science Support Foundation 日本学術協力財団 and Japan Science and Technology Agency 科学技術振興機構 (2017b). *Gakkai meikan* 学会名鑑. Retrieved from https://gakkai.jst.go.jp/gakkai/detail/?id=G01644 (accessed June 30, 2017).

Sera, K. 世良耕一. (2014). Cōzu rireiteddo maketingu—shakaikōuken wo maketingu ni ikasu senryaku (Cause-related marketing: Strategies to utilize cause support for marketing コーズ・リレーテッド・マーケティングー社会貢献をマーケティングに生かす戦略). Tokyo 東京: Hokuju Shuppan 北樹出版.

Shaw, R. & Goda, K. (2004). From disaster to sustainable civil society: The Kobe experience. *Disasters* 28(1): 16–40.

Smith, D. H. (2016). A Survey of voluntaristics: Research on the growth of the global, interdisciplinary, socio-behavioral science field and emergent inter-discipline. *Voluntaristics Review* 1(2): 1–81.

Smith, D. H., Stebbins, R. A., & Dover, M. A. (2006). *A Dictionary of Nonprofit Terms and Concepts*. Bloomington, IN: Indiana University Press.

Smith, D. H., Stebbins, R. A., & Grotz, J. (eds.) (2016). *Palgrave Handbook of Volunteering, Civic Participation, and Nonprofit Associations*. 2 vols. Basingstoke, UK: Palgrave Macmillan.

Society of Public Economic Utilities. 公益事業学会. (n.d.a). *Gakkaishi* (学会誌). Retrieved from http://www.jspu-koeki.jp/gakkaisi/magazine.html (accessed June 30, 2017).

Society of Public Economic Utilities. 公益事業学会. (n.d.b). *Gakkai Gaiyō* (学会概要). Retrieved from http://www.jspu-koeki.jp/gaiyo/gaiyo.html (accessed June 30, 2017).

Sorensen, A. & Funck, C. (Eds.). (2007). *Living Cities in Japan: Citizens' Movements, Machi-Zukuri and Local Environments*. New York: Routledge.

Takayanagi, A. 高柳彰夫. (2014). *Gurobaru shimin shakai to enjo kōka* (グローバル市民社会と援助効果). Kyōto 京都: Horitsu Bunka Sha 法律文化社.

Takebata, H. 竹端寛. (2011). NPO no adobokashi kinō no "chisana seido" ka to sono kadai: seishin iryō bunya no NPO no jirei bunseki wo motoni (The institutionalization of NPO's advocacy function in local government and its challenge: From the analysis of the NPO in psychiatric field NPOのアドボカシー機能の「小さな制度」化とその課題ー精神医療分野の NPO の事例分析をもとにー). *The Nonprofit Review* ノンプロフィット・レビュー 11(1): 33–43.

Tanaka, Y. 田中弥生. (2011). *Shimin syakai seisakuron: 3.11 go no seifu, NPO, borantia wo kangaeru tameni* (市民社会政策論—3・11後の政府・NPO・ボランティアを考えるために). Tokyo東京: Akashi Shoten明石書店.

Tanaka, Y. 田中弥生. (2006). *NPO ga jiritsusuru hi: Gyōsei no shitaukeka ni mirai ha nai* (NPO が自立する日ー行政の下請け化に未来はない). Tokyo東京: Nippon Hyoron Sha日本評論社.

Tanaka, Y. (2005). *NPO to shakai wo tsunagu—NPO wo kaeru hyōkato intaamediari* (NPO と社会をつなぐ—NPO を変える評価とインターメディアリ). Tokyo 東京: University of Tokyo Press 東京大学出版会.

Taniguchi, H. (2013). The influence of generalized trust on volunteering in Japan. *Nonprofit and Voluntary Sector Quarterly* 42(1): 127–147.

Taniguchi, H. (2010). Who are volunteers in Japan? *Nonprofit and Voluntary Sector Quarterly* 39(1): 161–179.

Tatefuku, I. 立福家徳 & Iwaki, R. 岩木良太. (2015). Mezasubeki kyōjo shakai no sugata ni tsuite目指すべき共助社会の姿について. *Economic and Social Research 9*: 8–9.

Tsuji, R. 辻竜平 & Sato, Y. 佐藤嘉倫. (Eds.). (2014). *Sosharu kyapitaru to kakusa shakai: kōfuku no keiryō shakaigaku.* (*Social capital in an unequal society: The quantitative social sociology of happiness* ソーシャル・キャピタルと格差社会—幸福の軽量社会学). Tokyo 東京: Tokyo University Press 東京大学出版会.

Tsujinaka, Y. 辻中豊 & Ito, S. (Eds.) (2010). *Rokaru gabanansu: chihō seifu to shimin shakai* (*Local governance: local government and civil society* ローカル・ガバナンス—地方政府と市民社会). Tokyo 東京: Bokutakusha木鐸社.

Tsujinaka, Y. 辻中豊 & Mori, H. 森裕城. (2010). *Gendai shakai no shudan no seiji kinō* (*Political Functions of Contemporary Social Organizations: Interest Groups and Civil Society* 現代社会集団の政治機能：利益団体と市民社会). Tokyo東京: Bokutakusha 木鐸社.

Tsujinaka, Y. & Pekkanen, R. (2007). Civil society and interest groups in contemporary Japan. *Pacific Affairs* 80(3): 419–437.

Tsujinaka, Y. 辻中豊, Pekkanen, R. ロバート・ペッカネン & Yamamoto, H. 山本英弘. (Eds.) (2009). *Gendai nihon no jichikai chōnaikai—dai ikkai zenkokuchōsa ni miru jichiryoku netowaaku gabanansu* (*Neighborhood Associations and Governance in Japan: Self-governance, Social Capital, Social Networkis, and Local Governance Based on the First National Survey of Thirty Thousand Associations* 現代日本の自治会・町内会—第1回全国調査にみる自治力・ネットワーク・ガバナンス). Tokyo 東京: Bokutakusha木鐸社.

Tsujinaka, Y. 辻中豊, Sakamoto, H. 坂本治也, & Yamamoto, H. 山本英弘. (eds.) (2012). *Gendai nihon no NPO seiji—shimin shakai no shinkyokumen* (*The Politics of Non-Profit Organization in Contemporary Japan: A New Stage of Civil* Society 現代日本のNPO 政治—市民社会の新局面). Tokyo 東京: Bokutakusha 木鐸社.

Tsukamoto, I. 塚本一郎 & Kaneko, I. 金子郁容. (2016). *Sōsharu inpakuto bondo toha nanika—fainansu ni yoru shakai inobeishon no kanōsei* (ソーシャルインパクト・ボンドとは何かーファイナンスによる社会イノベーションの可能性). Kyōto 京都: Minerva Shobo ミネルヴァ書房.

Tsukamoto, I. & Nishimura, M. (2006). The emergence of local non-profit-government partnerships and the role of intermediary organizations in Japan: Contractual relationships and the limits to co-governance. *Public Management Review* 8(4): 567–581.

United Nations Statistical Division. (2003). *Handbook on Non-Profit Institutions in the System of National Accounts* (*vol. 91*). New York: United Nations Publications.

Uo, M. 鵜尾雅隆 (2009). *Fandoreijingu ga shakai wo kaeru: hieiri no shikin chōtatsu wo seikō saserutameno gensoku* (ファンドレイジングが社会を変えるー非営利の資金調達を成功させるための原則). Tokyo東京: Sanichi Shobo 三一書房.

Urasaka, J. 浦坂純子. (2016). NPO ni okeru hatarakikata ni "kōzō henka" ha shō jiruka? Shinsai inpakuto to keinen henka (NPO における働き方に『構造変化』は生じるか？ー震災インパクトと経年変化ー). In Japan Institute for Labour Policy and Training 労働政策研究・研修機構. NPO no shurō ni kansuru kenkyu: kōjōteki seichō to shinsai wo kitoshita henka wo toraeru (NPO の就労に関する研究ー恒常的成長と震災を機とした変化を捉えるー). *JILPT Research Reports* 労働政策研究報告書 no. 183.

Ushiro, F. 後房雄. (2015). Public service reform and third-sector organizations: new development of general incorporated associations and foundations (公共サービス改革の進展とサードセクター組織ー社団法人、財団法人の新たな展開ー). *RIETI Discussion Papers 15-J-023*.

Ushiro, F. 後房雄. (2009). NPO ha kokyō sabisu wo ninateruka—tsugi no 10 nen heno kadai to senryaku (NPO は公共サービスを担えるかー次の10年への課題と戦略ー). Kyōto京都: Horitsu Bunka Sha 法律文化社.

Vinken, H., Nishimura, Y., White, B. L. J., & Deguchi, M. (Eds.) (2010). *Civic Engagement in Contemporary Japan: Established and Emerging Repertoires*. New York: Springer.

Wolferen, Karel van (December 2, 1991), An economic Pearl Harbor? *New York Times*, sec.A.

Yachida, A. 谷内田 絢子 & Dohi, M. 土肥 真人. (2014). Kokusai kyoryoku katsudō ni okeru nihon no kigyō no patonashippu no jittai to kanōsei (The state and possibilities of the partnership between Japanese enterprises and NGOs in international collaborative activities 国際協力活動における日本の企業と NGO のパートナーシップの実態と可能性). *The Nonprofit Review* ノンプロフィット・レビュー 14(1&2): 15–29.

Yamada, M. 山田真裕. (2016). *Seiji sanka to minshu seiji* 政治参加と民主政治. Tokyo 東京: University of Tokyo Press 東京大学出版会.

Yamamoto, H. 山本英弘. (2017). Social movement: Civil society against the state (社会運動論－国家に対抗する市民社会) (Chapter 3). In H. Sakamoto (Ed.), *Shimin shakai ron: riron to jisshō no saizensen* (市民社会論－理論と実証の最前線) (pp. 39–54). Kyōto京都: Horitsu Bunka Sha法律文化社.

Yamamoto, T. (Ed.) (1998). *The Nonprofit Sector in Japan*. Manchester, UK: Manchester University Press.

Yamauchi, N. (2016). *The Recent Development of Japanese Nonprofit Legal Framework: Impacts and Policy Implications*. Presentation at the 2016 International Charity Conference: Reforming the Legal Framework for Charities/Not-for-Profits, October 31, Seoul, South Korea.

Yamauchi, N. 山内直人. (1997). *Nonpurofitto ekonomi: NPO to firansoropii no keizaigaku* (*The non-profit economy* ノンプロフィット・エコノミー： NPO とフィランソロピーの経済学). Tokyo東京: Nippon Hyoron Sha日本評論社.

Yamauchi, N. 山内直人, Tanaka, T., 田中敬文& Okuyama, N. 奥山尚子. (2010). *NPO hakusho* (*The Japanese Nonprofit Almanac 2010*. NPO 白書 2010). Osaka University Center for Nonprofit Research and Information 大阪大学 NPO 研究情報センター, Osaka 大阪: School of International Public Policy 大阪大学大学院国際公共政策研究科.

Yamauchi, N., Shimizu, H. Sokolowski, W., & Salamon, L. M. (1999). Japan (Chapter 12). In L. M. Salamon & H. K. Anheier (eds.), *Global Civil Society: Dimension of the Nonprofit Sector* (pp. 243–260). Washington DC: The Johns Hopkins Center for Civil Society Studies.

Yamauchi, N. 山内直人 & Matsunaga, Y. 松永佳甫 (2004). Hieri sateraito kanjo no igi to nihon heno tekiyōu kanōsei (The Role and Applicability of Nonprofit Satellite Account for Japan 非営利サテライト勘定の意義と日本への適用可能性). *ESRI Discussion Paper Series*, no. 124.

Yokoyama, Keiko. (2012). Collaboration among companies and the new development of corporate philanthropy through the establishment of npos collaborative partnerships centering on geo search. *Organizational Science* 46(5): 48–71.