

ISSN 2189-9592

# Journal of Japanese Management

Vol. 3, No.1, November 2018

The logo for the Japan Federation of Management Related Academies (JFMRA) is centered on the page. It consists of the letters 'JFMRA' in a white, stylized, serif font. The letters are set against a light blue rectangular background with rounded corners. This background is enclosed within a thick, bright yellow border that also has rounded corners.

JFMRA

Japan Federation of Management Related  
Academies

### **Editor-in-Chief**

Fangqi Xu (Japan Creativity Society, Kindai University)

### **Editors**

Yukio Takagaki (Japan Academy of Management, Surugadai University)

Yasutaka Kainuma (Japan Industrial Management Association, Tokyo Metropolitan University)

### **Editorial Board**

Shintaro Abe (Japan Academy of Consumer Education, Josai International University)

Noriyuki Hamaoki (Japan Academy of Enterprise and Business Administration, Chuo Gakuin University)

Hisamitsu Ihara (Japan Society for Applied Management, Tokyo Fuji University)

Taketoshi Ikeda (Association for the Study of Industrial Management (Japan), Chiba University of Commerce)

Tomihiko Katayama (Japan Academy for Consumption Economy, Nakamura Gakuen University)

Hiroshi Obata (Japan Accounting Association, Hitotsubashi University)

Jun Oeki (Lanchester Society, Tokyo University of Science)

Chikako Oshima (Japan Foundation for International Tourism, Tsukuba Gakuin University)

Makoto Takahashi (Japan Creativity Society, Japan Professional School of Education)

Masayasu Takahashi (Japan Academy of Business Administration, Meiji University)

Akira Uchino (Japan Society of Business Mathematics, Senshu University)

Hideo Ueki (Knowledge Management Society of Japan, Tsukuba Gakuin University)

Katsutoshi Umeda (Global Academic Society, Kyushu Kyoritsu University)

Masamichi Yoshioka (Global Academic Community, Tokyo University of Science)

### **Advisory Board**

Kazuo Hiramatsu (Japan Accounting Association, Kwansei Gakuin University)

Nobutaka Kazama (Association for the Study of Industrial Management (Japan), Meiji University)

Takayuki Nonoyama (Japan Association for Management Systems, Aichi Sangyo University)

Takao Nuki (Association for the Study of Industrial Management (Japan), Musashi University)

Koji Okubayashi (Japan Society of Human Resource Management, Osaka International University)

Yoshihiro Tokuga (Japan Accounting Association, Kyoto University)

ISSN 2189-9592

# Journal of Japanese Management

Vol.3, No.1, November 2018

The logo for the Japan Federation of Management Related Academies (JFMRA) is centered within a rounded rectangular border. The letters 'JFMRA' are rendered in a bold, black, serif font with decorative flourishes and a slightly irregular, hand-drawn appearance.

Japan Federation of Management Related  
Academies

**Journal of Japanese Management** Vol.3, No.1, November 2018

©2018 Japan Federation of Management Related Academies

All rights reserved. This journal may not be translated or copied in whole or in part without the written permission except for brief excerpts in connection with reviews or scholarly analysis. Use in connection with any form of information storage and retrieval, electronic adaptation, computer software, or by similar or dissimilar methodology new known or hereafter developed is forbidden.

The original English language edition published by JFMRA.

## Contents

Recommended paper by Japan Cost Accounting Association

**Budgeting Patterns in Japanese Companies and Their Relationship with Exploration and Exploitation: An Exploratory Study** · · · · · p.1  
Takeyoshi Senoo

Selected papers from the Proceedings of the International Conference on Creativity and Innovation 2018

**A Conceptual Framework for Responsible Innovation**  
Kim Hua Tan and Tetsuo Yamada · · · · · p.22

**Design protection in managing sustainable user-driven innovation in SMEs** · · · · · p.30  
Gunnar Prause, Laima Gerlitz and Thomas Hoffmann

Notice of the Best Paper Award

Tetsushi Fujimoto, Hideki S. Tanaka and Shiming Xia's paper · · · · · p.48