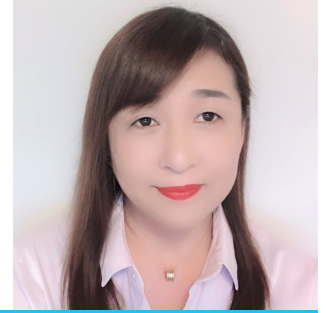


# Associate Professor UEHARA Yuko

## Challenges and Opportunities Faced by Food Banks and an Evaluation on Gifts In-Kind



*“Personal happiness cannot exist until the whole world is happy.”*

This opening quote by Japanese author Kenji Miyazawa is the one that I value the most. I believe that the existence of a single unhappy person in the world makes it impossible for any human being to experience true happiness. These words have provided perspective on my purpose in life, and informed my decisions on how I should utilize my time on earth.

I majored in Accounting. In addition to holding a PhD in Accounting, I am also a Certified Public Accountant. In working towards my goal of enabling even the last person on earth to attain happiness, I constantly question what expertise would be required for me to actively engage and interact with society. This has formed the basis on which I have made most of my life’s decisions. There is a wide variety of organizations around the world invested in helping the poor and weak. Using my expertise in accounting, I have been involved with such organizations, particularly organizations that deal with refugees and food banks that deliver still-edible disposed food to people in need. In fact, most of my research is conducted with the aim of supporting said organizations.

Every organization requires money to operate, and this money must be managed. The organizations I work with operate differently from most companies as their source of income is usually derived from both monetary and non-monetary donations (such as food). Accounting is essential in the management of resources, reporting of the effective and appropriate use of funds to the relevant parties, and building social trust. Furthermore, Accounting is an inter-disciplinary skill that can be utilized within any organization.

My research has been largely focused on the establishment of accounting standards for non-profit organizations (hereafter ‘NPOs’). At the preliminary stages of my research, I investigated the different types of non-profit accounting standards that exist in each country and did research on how to evaluate the effectiveness of non-monetary donations. The outcomes and results of my research are summarized in academic papers and books. For instance, I wrote a book chapter in “Food Banks: Support for the Hungry Around the World and Japan and Countermeasures Against Food Waste” (published by *Akashi Shoten*). My book chapter focuses on the accountability of American food banks. In it, I evaluate both the current state of the Japanese food bank system, the American NPOs and food banks, as well as their system for feeding the hungry. I have also contributed to the “Practical Handbook for Tax Accountants/Certified Public Accountants of NPOs” (published by *Seibunsha*).



Northern Illinois Food Bank truck delivering donated food



Greater Chicago Food Depository food donation bin



Book cover of “Food Banks: Support for the Hungry Around the World and Japan and Countermeasures Against Food Waste”



### College of Affiliation

College of Sustainability and Tourism



### Research Field

Accounting, Auditing, Social Entrepreneurship, Social Finance