

Questionable reform: the adoption of the double-entry bookkeeping and accrual basis accounting system in korea / Tobin Im, Hynkuk Lee, Dongwan Lim

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Abstrak

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This study examines the factors that influence human vulnerability to natural disasters by focusing on the seismic evaluation of school buildings in Korea. Since natural disasters such as an earthquake often do not take people's lives directly, but rather indirectly through the destruction of physical structures, seismic reinforcement of school buildings may reduce the vulnerability of their occupants by strengthening structures to withstand such disasters. Disaster mitigation measures are implemented within a state; however, little is known about how they are distributed when the physical properties of structures are taken into account. This paper analyzes a panel data based on the structural properties of school buildings in eight different provinces between 2011 and 2015 using a logistic regression model. The results show that factors identified in cross-country studies, such as economic capacity and political factors, still have influence on earthquake preparedness at the state level, even when the physical properties of structures or technical factors are considered.