

August 2023

Dr. Angels Pelegrín
School of Economy
Visiting Professor

Teaching Responsibilities:

I taught four courses during my stay at Senshu University

World Affairs I

European Union, Japan and Spain: comparative analysis

(Tues 4)

Total Students: 16, Students graded: 16

Learning Outcomes

By the end of the semester, students will have:

- The ability to compare the economic development of different countries
- An understanding of the macroeconomic concepts when comparing the economic performance of different countries
- The ability to analyze the economic relations between countries
- An understanding of the country productive specialization and country trade specialization

Class Description

The course will introduce you to the comparative analysis of the economic development of Japan and Spain, and of the European Union in a broader focus. Also, economic relations between Japan, Spain and the European Union will be reviewed. The course will emphasize economic concepts that you have learned in other courses. Throughout this course we hope that you practice your English as much as possible to develop confidence in reading and speaking English and in communicating your ideas to others.

Schedule of the Class

1. Introduction to the subject, grade, and students class presentations.
2. The European Union today: main social and economic indicators.
3. The European Union today: main social and economic indicators (continued).
4. Example of student's class presentation: Spain.
5. Japan and Spain: comparative analysis of economic periods.
6. Japan and Spain: comparative analysis of economic periods (continued).
7. Economic development in Japan, overview.
8. Economic development in Japan (continued). Students class presentations and class discussion.
9. Economic development in Spain: overview.
10. Economic development in Spain (continued). Students class presentations and class discussion
11. Comparative analysis of European Union/Japan productive specialization. Students class presentations and class discussion.
12. Comparative analysis of European Union/Japan productive specialization (continued). Students class presentations and class discussion.

13. Trade specialization: European Union/Japan comparative analysis. Students class presentations and class discussion.
14. Trade specialization: European Union/Japan comparative analysis (continued). Students class presentations and class discussion.
15. Concluding issues

Grading Policy

Students will submit a written group report. Students must prepare a presentation based in the analysis of one European Union countries. To do that analysis they will be supplied with English language recourses.

Students will also be graded on their class attendance and participation in class discussion.

World Affairs III

Japan and China: culture and economic interdependence

(Tues 3)

Total Students:28, Students graded: 24

Learning Outcomes

By the end of the semester, students will have:

- The ability to apply economic analysis to current economic issues
- An understanding of economic development of Japan and China
- An understanding of the current challenges for Japanese and Chinese economies
- The ability to analyze the economic interdependence between China and Japan

Class Description

This course aims to help you understand more about the economic history of Japan and China, the current situation of both economies and the challenges that they face in XXI century. This class also helps you to answer the question: do they need each other?

You will read and discuss articles about economic issues related to Japanese and Chinese economy. This class links economic principles that you have learned in other courses to current world economic events. We hope that you enjoy looking at these and other economic and business issues. Throughout this course we hope that you practice your English as much as possible and develop confidence in reading and speaking English and communicating your ideas to others.

Schedule of the Class

1. Introduction to the subject, grade, and students class presentations.
2. A short economic history of Japan.
3. Discussion of the class presentations.
4. A short economic history of Japan.
5. Modern Japan: Abenomics. Students class presentations and class discussion.
6. Current Japanese challenges Japanese. Employment system, Exercise. Students class presentations and class discussion.
7. Current Japanese challenges Japanese. Employment system, womenomics. Exercise Students class presentations and class discussion.
8. Current Japanese challenges Japanese (continued).
9. Chinese economy: market transition, Deng Xiaoping modernizations. Students class presentations and class discussion (continued).
10. Chinese economy market transition, Deng Xiaoping modernizations. Students class presentations and class discussion.

11. Current Chinese challenges. Exercise. Student's class presentations and class discussion.
12. Japan and China economic interdependence. Students class presentations and class discussion.
13. Japan and China economic interdependence (continued) Students class presentations and class discussion
14. Concluding issues

Grading Policy

Students will submit a written group report. Students must prepare a presentation. Students will also be graded on their class attendance and participation in class discussion.

Advice to Students

You will receive some articles. Please read the article before you come to class, making sure that you understand the main ideas and the vocabulary. The article will provide the basis for the lecture, student presentations and class discussion. If there are any words or ideas that you do not understand, you will have the opportunity to discuss them in class. It is important that you attend all classes and participate fully in class discussion.

1- Special Lecture on Comparative Studies

The European Union: Challenges and Achievements

(Wed.4)

Total Students: 20, Students graded: 17

Learning Outcomes

By the end of the semester, students will have:

- An understanding of the role of the formation of European Union
- An understanding of the main European Union Achievements
- The ability to compare the European Union with another economic integration movements
- An understanding of the Euro-area crisis

Class Description

European integration started with a small group of countries and, for several years, it was nurtured as a “western European project” that achieved a high degree of economic integration, a functioning monetary union and several elements of political integration. Currently, however, the EU faces a range of political and economic pressures, including slow growth and persistently high unemployment in many EU countries, the rise of populist political parties, at least some of which harbour anti-EU or “euroskeptic” sentiments, the Greek debt crisis, the migration and refugee crisis (as well as anti immigrant views) and exit of the United Kingdom from the EU (Brexit).

Lectures will focus the attention on the formation of the European Economic Community, the path to the European Union, its main policies and the Euro-area crisis. The methodology for these lessons will be “seminar” type, where students will attend the explanations from the lecturer, and after they will discuss on class over some practical aspects. Throughout this course we hope that you practice your English as much as possible to develop confidence in reading and speaking English and in communicating your ideas to others.

Schedule of the Class

1. Introduction to the subject, grade, and students class presentations.

2. Introductions to the European Union today: main social and economic indicators.
3. The European Union today: main social and economic indicators (continued).
4. Example of student's class presentation: Spain.
5. The European Economic Community and the Treaty of the European Union (Treaty of Maastricht).
6. The European Economic Community and the Treaty of the European Union (Treaty of Maastricht), (continued).
7. The European Union Institutions.
8. The European Union Agreement Budget. Where the money goes and where does the money come from?
9. The EU Micro policies: agricultural policy. Students class presentations and class discussion.
10. The EU Micro policies: economic geography and regional development policy. Students class presentations and class discussion.
11. The process to the Euro Adoption: The Economic and Monetary Union (EMU). Students class presentations and class discussion.
12. Main costs and benefits from the Euro adoption for European Union countries. Students class presentations and class discussion.
13. The Eurozone crisis. Students class presentations and class discussion.
14. The rise of Euroscepticism and Brexit.
15. Concluding issues.

Grading Policy

Students will submit a written group report. Students must prepare a presentation based in the analysis of one European Union countries. To do that analysis they will be supplied with English language recourses.

Students will also be graded on their class attendance and participation in class discussion.

Advice to Students

You will receive some articles. Please read the article before you come to class, making sure that you understand the main ideas and the vocabulary. The article will provide the basis for the lecture, student presentations and class discussion. If there are any words or ideas that you do not understand, you will have the opportunity to discuss them in class. It is important that you attend all classes and participate fully in class discussion.

2- Special Lecture on Contemporary Issues

European Monetary Union: Financial crisis and current situation

(Fri.4)

Total Students:15, Students graded: 12

Learning Outcomes

By the end of the semester, students will have:

- An understanding of the European Union diversity
- The ability to analyze the euro area using a range of economic tools and concepts
- The ability to compare how the crisis of the euro area has affected different countries
- An understanding of the current Euro area

Class Description

The Economic and Monetary Union (EMU) was a major step in the integration of the

European Union economies. EMU involves the coordination of economic and fiscal policies, a common monetary policy, and a common currency, the euro. This course will focus, first, on the creation and evolution of the EMU. Second, we will examine the main aspects of the euro crisis that began in 2009. This will be illustrated through the study of origin and evolution of the crisis in some countries like Spain and Greece. We will finish examining the current challenges of the euro area. We hope that this course helps you to understand the complexities that the euro area is facing nowadays. Throughout this course we hope that you practice your English as much as possible to develop confidence in reading and speaking English and in communicating your ideas to others.

Schedule of the Class

1. Introduction to the subject, grade, and students class presentations. The European Union: from homogeneity to diversity.
2. The European Union: from homogeneity to diversity (continued).
3. Example of student's class presentation: Spain.
4. The origins of the Economic and Monetary Union (EMU).
5. The origins of the Economic and Monetary Union (EMU) (continued).
6. The process to the Euro adoption: convergence criteria. Students class presentations and class discussion.
7. The process to the Euro adoption: convergence criteria, (continued). Students class presentations and class discussion.
8. Main costs and benefits from the Euro adoption for European Union countries. Students class presentations and class discussion.
9. Origins of the crisis of the eurozone: the global financial crisis. Students class presentations and class discussion.
10. The crisis of the eurozone: the public debt crisis. Students class presentations and class discussion.
11. The crisis of the eurozone: policy responses, banks and public debt. Students class presentations and class discussion.
12. The case of Spain. Students class presentations and class discussion.
13. The crisis of the euro area: what have we learned from the crisis.
14. The rise of Euroscepticism and Brexit.
15. Concluding issues.

Grading Policy

Students will submit a written group report to the lecturer and be graded on their presentations. Students must prepare a presentation based in the analysis of one Euro Zone country. To do that analysis they will be supplied with English language resources. Attendance and participation in class discussion.

Advice to Students

You will receive some articles on the topic to be discussed, please read the article before you come to class, making sure that you understand the main ideas and the vocabulary. This will provide the basis for the lecture, student presentations and class discussion. If there are any words or ideas that you do not understand, you will have the opportunity to discuss them in class. It is important that you attend all classes and participate fully in class discussion.

General Comments

The lectures were taken by students from a range of disciplinary backgrounds including economy, commerce, law, literature, and business administration. The number registered for the course ranged from 15 to 28. However, in all courses, a minority of those who registered for the module did not actually participate in or completed the course.

Students had the opportunity to prepare and present several essays based in the analysis of different European Union countries. To do that analysis they were supplied with English language resources.

In teaching all the courses, the approach I used was to encourage active learning by the students. Consequently, students' final grades were determined by a combination of class participation, power point presentation of a research topic and attendance. Most students did complete all the course requirements, and many did so to a high standard.

Arising from my experience in teaching these courses to a cross-section of students at the University, I have a few observations to make:

1. There was a high number of students registered for the courses that completed the course requirements.
2. Different levels of motivation and effort were evident among each group of students. There was a small group whose work involved, and their effort was sufficient to merit a pass grade. Another group undertook the work to a clearly standard acceptance and met the course requirements easily. Finally, there were a significant number of students who showed effort and enthusiasm, this is reflected in the students achieving high grades in the overall assessment for the courses.
3. As a learning experience for myself, I found some of the students' presentations to be very valuable and completed to a very high standard

Public Lectures

As part of my work at Senshu University, I gave one public lecture: The Current Situation of the Spanish Economy. The attendance was remarkable, with a lot of questions at the end.

Administrative Support

I wish to acknowledge the support received from the International Academics Office, especially for handling everything efficiently and courteously.

I would like to finish thanking you and your colleagues for the opportunity to teach again at Senshu University and I hope to continue with this period of lasting contact and friendship.

August 2023

Dr. Xayphone KONGMANILA
School of Commerce
Visiting Professor

Work Report

I would like to report about my tasks during I worked at Senshu University asfollows:

I. Lecture of regular classes

I have lectured to students of regular program 2 subjects for first semesters of academic year 2023 which detailed as follows:

- Reading English Accounting Literature B: Corporate Management Accounting in the 4th period of Tuesday.
- Special Lecture: Company and Accounting in East Asia in the 5th period of Tuesday

I have followed the course syllabus of each subject as follows:

1. Reading English Accounting Literature B: Corporate Management Accounting

(1) Learning Outcomes

By the end of the semester, students will have:

- An understanding of the role of management accountants and the important of management accounting;
- An understanding of cost classification, cost by management function and product cost and period cost;
- An understanding of cost behavior patterns;
- An understanding of the relationship between cost-volume-profit and break even point analysis
- An understanding of activities-based costing and budget planning

(2) Class Description

The course aims at proving the role of management accountants, the important of management accounting, determinant of cost, the relationship between cost volume-profit, activities-based costing and budget planning.

(3) Schedule of the Class

- Lecture 1: Introduction to management Accounting
- Lecture 2: Cost concepts, Terms, and Classification
- Lecture 3: Exercise of lecturer 1&2
- Lecture 4: Determinant of cost Behavior Patterns
- Lecture 5: Cost-Volume-Profit and Break-Even Analysis
- Lecture 6: Exercise of lecturer 3&4
- Lecture 7: Activities-Base-Costing
- Lecture 8: Relevant Costs in Nonroutine Decisions
- Lecture 9: Presentation
- Lecture 10: Presentation
- Lecture 11: Standard Cost
- Lecture 12: Exercise of lecture 7,8,11
- Lecture 13: Inventory management

Lecture 14: Exercise of lecturer 13

Lecture 15: Budgeting and concluding issues

(4) Grading Criteria

The students will be graded on their attendance, activities and discussion in the classes, group presentation and group reports.

There were 2 students have registered in this class and result of evaluation was following:

- Grade A+ = 2 students

2. Special Lecture: Company and Accounting in East Asia

(1) Learning Outcomes

By the end of this course, students will have:

- An understanding of the nature of the companies in East Asia; - An understanding of management in the firms in East Asia;
- An understanding of the role of accountants in the firms in East Asia; - An understanding of accounting standard in East Asia region

(2) Class Description

The course aims at providing introduction to the nature of the companies in East Asia, management of the firms, the role of accountants in the firms and the accounting standards in East Asia region.

(3) Schedule of the Class

Lecture 1: Introduction to the Companies in East Asia

Lecture 2: The Nature of the Companies in East Asia

Lecture 3: The Cultures, Institutions and Business in East Asia

Lecture 4: (Continued)

Lecture 5: Management in the Firm in East Asia

Lecture 6: (Continued)

Lecture 7: The Role of Accountants in the Firms in East Asia

Lecture 8: (Continued)

Lecture 9: Presentation

Lecture 10: Presentation

Lecture 11: The Accounting System in China

Lecture 12: The Accounting Standards in East Asia Region

Lecture 13: (Continued)

Lecture 14: The Accounting System in South Korea

Lecture 15: Concluding

(4) Grading Criteria

The students will be graded on their attendance, activities and discussion in the classes, group presentation and group reports.

There were 6 students have registered in this class and results of evaluation was following:

- Grade S = 4 students
- Grade A+ = 1 student
- Grade F = 1 student (not attend the class)

II. Public Lecture

During I have been working at Senshu University, I provided 1 special lecture to external persons which the topics of “The Role of Credit Cooperatives toward Poverty Reduction in North Region of Lao PDR”.

February 29, 2024

Dr. Steven Lim
School of Economics
Visiting Professor

EXECUTIVE SUMMARY

My in-person and online teaching at Senshu University during the Fall semester of 2023-2024 was most enjoyable and productive. Senshu University is an excellent institution in which to teach. The support provided by university staff went truly beyond my expectations.

The four courses that I taught seemed to go well, because of the high quality of students in the classes. There were some excellent students who exhibited a very firm grasp of economics. The average level of economics and English ability was very high. In the coursework the students scored highly. I was very pleased with the quality of the students, their intellectual abilities and their willingness to learn.

After spending around 12 weeks with students in-person at Ikuta Campus, the students quickly adapted to online classes after I returned to New Zealand for the final three weeks of teaching.

I am very grateful to President Sasaki, Dean Tanaka and the entire Economics/International Economics Faculty for extending my invitation to visit Senshu University, and especially for their helpful and cooperative approach.

I appreciated the strong support from the staff of Senshu University and, in particular, Prof Nagashima Takeshi and Prof Sunayama Mitsuko who offered so much helpful advice. The assistance, friendship and generosity of the Senshu U. staff were truly magnificent. All staff members, especially the International Academic Affairs Office and computer support, provided efficient and prompt service, and went far out of their way to help me as much as they could. I express my sincere thanks and congratulate them on maintaining such high professional standards.

1. INTRODUCTION

I am a Research Associate at Waikato University and work as a private sector economic consultant and businessman. My teaching, research and consulting activities focus on business economics and corporate social responsibility.

2. TEACHING

I taught the following four courses:

Special Lecture on Contemporary Issues

This course emphasised how economic factors shape students' daily life and their behaviour in society. It also explained how to use economics knowledge to improve business and investment outcomes, highlighting how basic economic concepts could be used in a wide range of day-to-day and business situations. This course helped students to understand the complexities facing them and others around the world, and contributes to their knowledge of how to cope with and manage important aspects of their life.

Special Lecture on Comparative Studies: Economic and Social Issues in Asia

This course provided an introduction to the economies of Asia, starting with region-wide questions and then focusing on specific economic and social issues. As examples of the diverse approaches to economic policy, students compared and assessed current policies from economies such as China, Japan, Thailand, Myanmar, Cambodia and Vietnam. The course drew on the analytical methods of various disciplines, emphasizing economic, historical and political factors.

World Affairs 2

This course aimed to help students understand more about current economic problems and policy, using news media and discussion in English as the basis of their learning. Students read and discussed newspaper articles about economic issues that related to them and their future careers. The course introduced students to some of the most important economic events of today and the last few years, such as the global Covid-19 crisis, Japan's attempts to stimulate economic growth and redistribute income, and China's economic performance. Throughout the course students were encouraged to practice their English and to develop confidence in communicating their ideas to others.

World Affairs 3

World Affairs aimed to help students understand more about current economic problems from around the world, especially how countries cope with the economic harm of Covid-19. The course linked economic principles that students learned in other courses to current world economic events and policies. Students practiced their English as much as possible, especially in terms of discussing ideas and giving formal class presentations.

Public Lecture

I gave one public lecture, the economics of dating. The lecture seemed to be popular, with the audience asking many questions and contributing their own, interesting views.

3. OUTCOMES

The teaching of the university courses seemed to go smoothly. The students' feedback on the courses was very pleasing, as were the final grades. The high grades reflected the effort that students put into their class work. A pleasing number of students gave outstanding formal presentations, and it was quite clear that such students had thought very carefully about the issues involved. English abilities were very high overall.

The students reported that the material that they learned was relevant and useful, and was

presented in a way that was easy to understand and could be applied fairly easily. In my view, at least, the key to motivating student enthusiasm for learning was to match the lecture and other material to the needs of the Senshu University students. The students seemed to appreciate having economic theory illustrated with relevant examples from their own experiences. I will certainly remember my students and others at Senshu University with great fondness and affection.

February 29, 2024

Ms. Fongkham SORNAMTONG
School of Commerce
Visiting Professor

Work Report

I would like to report about my tasks during I worked at the Senshu University as follows:

1. Lecture of regular classes

I have lectured to students of regular program 2 subjects for second semester of academic year 2023 which detailed as follows:

- Reading English Accounting Literature A: Financial Accounting in the 4th period of Tuesday.
- Special Lecture: Company and Accounting in Laos in the 5th period on Tuesday.

I have followed the course syllabus of each subject as follows:

(A) Reading English Accounting Literature A: Financial Accounting

(1) Learning Outcomes

By the end of this course, students will have:

- An understanding of the principle and practice of financial accounting;
- An understanding of the accounting cycle;
- An understanding of the inventory valuation methods;
- An understanding of basic accounting equation
- An ability to create financial statement

(2) Class Description

The course aims at providing introduction financial accounting, principle and practice of financial accounting, accounting cycle, basic accounting equation and financial statement.

(3) Schedule of the Classes

- Lecture 1: Introduction to Financial Accounting
- Lecture 2: Assets, Liability, Owner's Equity, Expenditure and Revenue
- Lecture 3: Business Establishment
- Lecture 4: Analyzing and Recording Business Transaction
- Lecture 5: The Accounting for a Merchandising Enterprise
- Lecture 6: Accounting for Inventory
- Lecture 7: Accounting for Inventory (Continued)

Lecture 8: Exercise
Lecture 9: PPE Account
Lecture 10: Presentation
Lecture 11: Cash
Lecture 12: Account Payable and Account Receivable
Lecture 13: Accrual Accounting and Adjusting Entries
Lecture 14: (Continued)
Lecture 15: Financial statement and Concluding Issues

(4) Grading Criteria

The students will be graded on their attendance, activities and discussion in the classes, presentation and examination.

There were 5 students have registered in this class and result of evaluation was following:

- Grade S = 3 students
- Grade F = 2 students (i)

(i) The significant reason for the students who got grade F are during semester they never attended the class.

(B) Special Lecture: Companies and Accounting in Laos

(1) Learning Outcomes

By the end of the semester, students will have:

- An understanding of the nature of the companies in Laos;
- An understanding of management in the firms in Laos;
- An understanding of the role of accountants in the firms in Laos;
- An understanding of accounting standard in Laos
- An understanding of Lao accountants Ethics

(2) Class Description

The course aims at providing introduction to the nature of the companies in Laos, management of the firms, the role of accountants in the firms, the accounting standards in Laos and Lao accountants' ethics.

(3) Schedule of the Class

Lecture 1: Introduction to the Companies in Laos
Lecture 2: The Nature of the Companies in Laos
Lecture 3: The Cultures, Institutions and Business in Laos
Lecture 4: (Continued)
Lecture 5: Management in the Firm in Laos
Lecture 6: (Continued)
Lecture 7: The Development of Accounting

Lecture 8: The Role of Accountants in the Firms in Laos
Lecture 9: The Role of Financial Accountants in Lao PDR
Lecture 10: (Continued)
Lecture 11: The Role of Financial Accountants in Creation of Ledger
Lecture 12: The Role of Financial Accountants in Creation of Trial Balance,
Balance Sheet and Income statement.
Lecture 13: Lao Accountant's ethics and concluding issues
Lecture 14: (Continued)
Lecture 15: Presentation

(4) Grading Criteria

The students will be graded on their attendance, activities and discussion in the classes, presentation and reports.

There were 5 students have registered in this class and result of evaluation was following:

- Grade S = 3 students
- Grade F = 2 students (*i*)

(i) The significant reason for the students who got grade F are during semester they never attended the class.

2. Public Lecture

During I have been working with Senshu University, I provided a special lectures to external person which the topics of "The Development of Accounting System, the Opportunities and Challenges of Preparing for IFRS Implementation in Lao PDR".