

Dear President Sasaki,

I am very honoured to have had the opportunity to teach at Senshu University from April-July 2024. It has been a pleasure to work with both colleagues and students over this time, and I am very grateful for the opportunity. In this report I will detail my teaching activities and experiences; special and public lectures; research activities; and social and professional environment.

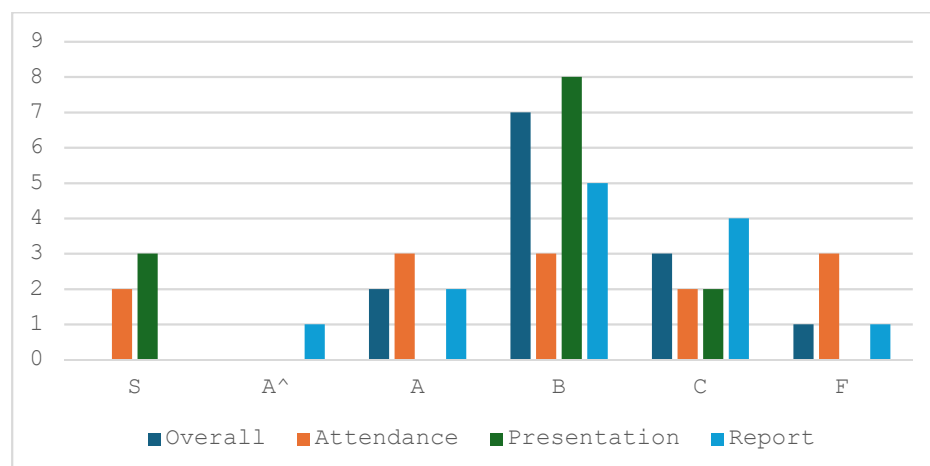
Teaching activities and experiences

I taught four courses, for students studying a range of economics-related programmes and in their second to fourth year. Full syllabi for these courses are attached as appendices. Assessments for all courses were based on three components: attendance, group presentation (double weighted) and a written report (double weighted). The courses included:

- *Understanding Poverty (second year compulsory course)*

This course aimed to provide an introduction to sociological and economic perspectives on poverty as a problem impacting both rich and poor countries. It was attended by 13 students – 15 were initially registered but two dropped out, with one of these two attending one class and the other attending no classes. This group was somewhat reluctant to speak in class, and as a result I adjusted my teaching style and the course content after the first two sessions, simplifying my English and introducing a lot more small group discussion work to better accommodate their needs and help them to build confidence. Student feedback indicated that students enjoyed the course, although some found the English language reading and teaching medium challenging. Overall the average grade for this course was 72%, broken down to 72% attendance, 77% for the presentation; and 67% for the written report. Should I teach this course again, I would incorporate a lot more small group work from the beginning, and provide opportunities in class for students to practice their written English and learn about the requirements of academic writing on this topic to enable them to better understand this aspect of the assessment. One student failed this course, and this was due to their not submitting the written part of their assessment despite multiple reminders to do so. Chart 1 shows the distribution of grades for this course, overall and for each aspect of the assessment.

Chart 1: Distribution of grades for Understanding Poverty

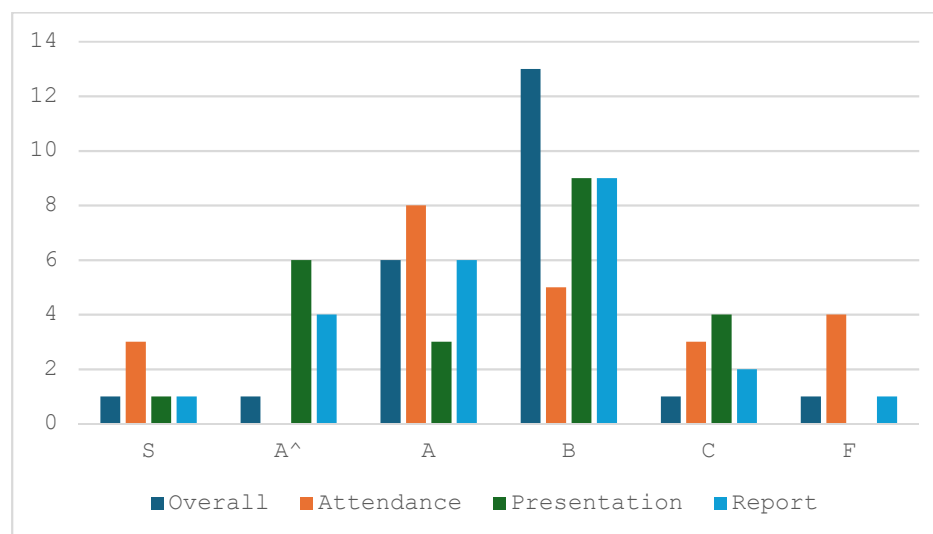


- *Poverty, rights and social justice (third and fourth year optional course)*

This course aimed to help students to gain insights into the links between poverty, human rights, and social justice. It encouraged them to think critically about pressing social issues, in different countries and contexts, and to identify ways that as individuals, organisations, and nations, we can take action

to end social injustices. It was attended by 23 students. Ten further students were initially enrolled but dropped out, most of them attending no or one class before dropping the course. The group were engaged and eager to discuss different social issues. Overall students identified very interesting topics on which to focus their presentations, and brought informed and insightful approaches to the issues we discussed. Feedback indicated that students enjoyed the course. Overall the average grade for this course was 77%, broken down to 77% attendance, 79% for the presentation; and 76% for the written report. As above, one student failed this course due to not submitting the written part of their assessment despite multiple reminders to do so. If I were to offer this course again I would spend longer supporting the students to investigate the concept of social justice and to identify social injustices in Japanese and international contexts, as this concept seemed to be the most challenging for students to grasp. Chart 2 shows the distribution of grades for this course, overall and for each aspect of the assessment.

Chart 2: Distribution of grades for Poverty, Rights and Social Justice

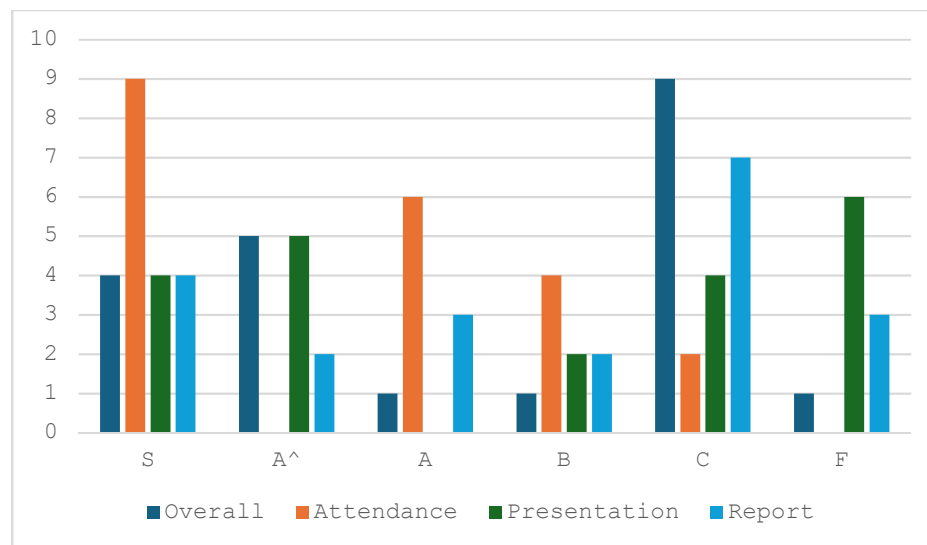


- Researching Poverty (third and fourth year optional course)

This course focused on the research methods commonly used to understand poverty in both rich and poor countries, helping students to understand the strengths and limitations of different methods and how researching poverty is necessary to generating action to end it. Students were encouraged to engage with a range of approaches to studying poverty, and to consider how each approach relates to policy and practical action, especially in relation to Sustainable Development Goal 1: Ending Poverty in All Its Forms. It was attended by 21 students. Ten further students were initially enrolled but dropped out, most of them never attending any of the lectures. Students were very actively engaged with the module, in the whole class and in smaller group work. Students informed me that this class was very different from other courses they had taken, and that they enjoyed the opportunity to learn about how academic knowledge is generated and how research can be translated into action. Although some students struggled with the presentation assignment, which required them to identify a topic they would like to do some original research on and to suggest a methodology they might use if they were to do this research, ultimately the majority of students understood and many excelled in this, presenting original, insightful and well constructed ideas for research projects. This is reflected in the binomial distribution of marks for this module – many group presentations tended to be either excellent, but several groups had misunderstood the requirements of the presentation assessment. For these groups, a second chance (and in one case a third chance) was given to do this part of the assessment; the three groups who took this opportunity all passed on their second or third attempt. Overall the average grade for this course was 74%, broken down to 85% attendance, 72% for the presentation; and 71% for the written report. As with both previous modules, one student failed this course due to not submitting the written part of their assessment despite multiple reminders to do so. If I were to offer this course again I would spend a lot longer working with students to explain the requirements of the presentation, and what is involved in presenting a proposal for a research project,

with examples, to enable more of the students to understand this part of the assessment. Chart 3 shows the distribution of grades for this course, overall and for each aspect of the assessment.

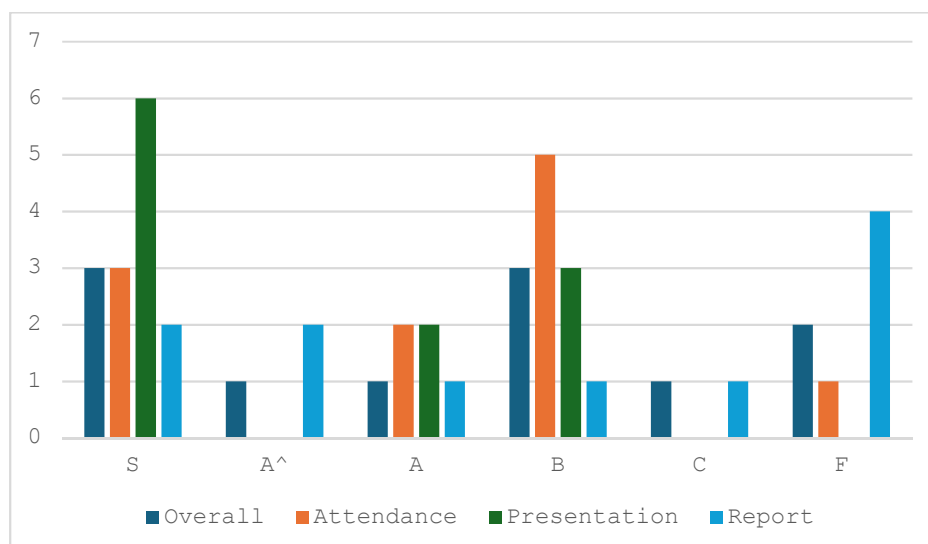
Chart 3: Distribution of grades for Researching Poverty



- *Economic, Social and Cultural Rights (third and fourth year optional course)*

This course explored economic, social and cultural rights as laid out in international treaties, comparing these to civil and political rights and exploring how these rights are implemented in a range of contexts in both rich and poor countries. Students were encouraged to consider theoretical, ethical and practical issues involved in human rights, with specific attention to how these operate in different economic and social contexts. It was attended by 11 students. One further student was initially enrolled but dropped out, never having attended any of the lectures. Students were eager to consider how issues of human rights related to other topics they have examined over the course of their studies, making links to economic theories and identifying opportunities and challenges for how human rights and economic development can coexist. Students were particularly interested in how they can actively involve themselves in promoting human rights and addressing discrimination and prejudice that might prevent the realisation of some people's rights. As a result, the course included both theoretical and very practical and applied discussions. Students identified fascinating topics for their presentations, and in most cases conducted their own research into these topics to an exceptionally high standard. Overall the average grade for this course was 76%, broken down to 80% attendance, 88% for the presentation; and 62% for the written report. Two students failed this course due to not submitting the written part of their assessment despite multiple reminders to do so. If I were to offer this course again I would provide more opportunities for students to reflect on human rights related issues in their own lives and contexts they have encountered, as they seemed to find this a very valuable aspect of the course. I would also include weekly reminders of some of the more complex and legalistic terminology around human rights, since students informed me that this was one of the most challenging aspects of the course. Chart 4 shows the distribution of grades for this course, overall and for each aspect of the assessment.

Chart 4: Distribution of grades for Researching Poverty



In addition to my four formal classes, at the request of several students, I offered informal English conversation classes, open to students on all of my courses, in which students could practice their English conversation on topics we selected as a group. These English conversation classes were not formal or graded, but several students returned multiple times and informed me that they enjoyed the opportunity to develop their spoken English outside of their graded classes. Should I have the opportunity to return to Senshu University, I would definitely offer these informal classes again.

Special and public lectures

During my visit I gave one special seminar to the Social Science Research Institute, on the topic of using participatory research to generate action against poverty; and one public guest lecture. Both were well attended and generated very interesting questions and debate. Following the special seminar, several students and staff members engaged in insightful discussion with me about how to develop participatory approaches in their own research and practice. Following the public lecture, I was approached by a group of Kawasaki region residents who meet to practice speaking English, who invited me to deliver a further lecture to their group. I did so, providing me with a valuable opportunity to meet with diverse alumni and contacts of Senshu University beyond those who attended the public lecture.

Research activities

During my visit I made contact with several NGOs working on issues relating to poverty and social justice in Japan. I was able to visit some of these organisations which was a very valuable opportunity for me to learn more about the context and begin to build a network that would facilitate future research collaborations. Linked to my module on methods for researching poverty, I also conducted an interview with people living in the UK on the cost of living crisis, which was then used by the students to gain insight into the research process and qualitative data analysis. I would be eager to continue to develop collaborations in relation to research as well as teaching.

Social and professional environment

I was deeply impressed and honoured by the support provided to me by colleagues in the International Office, International House, and the Department of Economics. Everyone was eager to provide information and support, and I was extremely well looked after. I would like to pass my thanks along to everyone involved in organising and supporting my visit, which was an amazing experience that I will never forget. I very much hope to continue my collaboration and friendship with Senshu University, and would be delighted should the opportunity arise for me to visit again.



Work Report

Dear President of Senshu University,

I am Visansack Khamphengvong, a visiting professor from the Faculty of Economics and Business Management at the National University of Laos. First and foremost, I would like to express my sincere gratitude to Senshu University for granting me the opportunity to provide lectures at your esteemed institution. I am pleased to submit the report following the completion of my lectures at Senshu University from April 1, 2024, to July 31, 2024. The details of my lectures are as follows:

1. Lecture of Regular Classes

During my stay at Senshu University, I conducted two subjects: **Reading English Accounting** in the 4th period and **Companies and Accounting in East Asia** in the 5th period.

(A) Reading English Accounting in the 4th Period

In this class, I provided 15 lectures as follows:

1. Introduction to Managerial Accounting
2. The Cost Concept
3. Exercise
4. The Cost Behavior
5. Exercise of Cost Behavior
6. Cost-Volume-Profit and Break-Even Analysis
7. Exercise
8. Midterm Examination
9. Activity-Based Costing and Management
10. Exercise
11. Relevant Cost
12. Exercise
13. Group Project and Presentation
14. Standard Cost
15. Exercise and Review for the Final Examination
16. Final Examination

Grading Criteria The students were graded based on their attendance, activities, reports, and examinations in class. There were 2 students registered in this subject, and the evaluation results are as follows:

- Grade S: 1 student
- Grade B+: 1 student

(B) Companies and Accounting in East Asia

Class Schedule:

1. Introduction to the Companies in East Asia
2. Business Culture in East Asia
3. Corporate Governance in East Asia
4. Legal Frameworks for Business in East Asia
5. Fundamentals of Accounting in East Asia
6. Financial Market in East Asia
7. Continued
8. Midterm Examination
9. Accounting System in Japan
10. Continued
11. The Accounting System in China
12. The Accounting System in South Korea
13. Comparative Analysis
14. Report and Presentation
15. Review (Before Final Examination)
16. Final Examination

Grading Criteria The students were graded based on their attendance, activities, discussions in classes, presentations, and examinations. There were 3 students registered in this subject, and the evaluation results are as follows:

- Grade S: 1 student
- Grade A: 1 student
- Grade B+: 1 student

2. Public Lecture

During this semester, I provided a special lecture on the topic of "Navigating the Economic Transformation of Laos Post-COVID" at Senshu University.

Once again, I would like to extend my heartfelt thanks to Senshu University for this invaluable opportunity. I hope to continue our academic collaboration in the future.

February 21, 2025

Dr. Steven Lim
School of Economics
Visiting Professor

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. The course linked economic principles that students learned in other courses to current world economic events and policies, and also how to contribute more to their future work as company workers or business people.

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: how AI can help young Japanese to undertake a second/side job to improve their economic position. 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 21, 2025

Assoc. Prof. Phanphasa Lomchanthala
Faculty of Economics and Business Management
National University of Laos

1. Overview

As a Visiting Professor at Senshu University, I had the privilege of delivering academic instruction and engaging with students in rigorous discussions on financial accounting and business practices in Laos. This report provides a comprehensive summary of the courses taught, student performance, and the special lecture conducted during my tenure. Additionally, it reflects on the overall academic experience, student engagement, and the effectiveness of the teaching methodologies employed.

2. Regular Courses and Student Evaluations

A. Reading English Accounting Literature A (Financial Accounting) (Total Students: 6)

- **Course Code:** ACC314
- **Schedule:** Tuesday, 4th period (Fall Semester)
- **Course Description:** This course introduced students to fundamental principles of financial accounting, covering topics such as the accounting cycle, inventory valuation, and financial statement preparation.
- **Learning Outcomes:** By the end of the semester, students gained an in-depth understanding of financial accounting principles and their practical applications in business environments. They were able to analyze financial statements and apply accounting methods in various scenarios.
- **Teaching Approach:** The course was delivered through a combination of lectures, interactive discussions, and case study analyses. Students actively participated in class discussions, enhancing their critical thinking and problem-solving skills.
- **Assessment Criteria:** Attendance, participation, group presentations, and group reports.
- **Final Evaluation:** The overall student performance has been assessed and documented in the attached file. The results indicate a strong grasp of the subject matter among students, with several demonstrating exceptional analytical abilities.

B. Special Lecture – Companies and Accounting in Laos (Total Students: 3, Attended: 2, Absent: 1)

- **Course Code:** SPL314
- **Schedule:** Tuesday, 5th period (Fall Semester)

- **Course Description:** This course explored the corporate landscape in Laos, including business structures, management practices, accounting standards, and ethical considerations in financial reporting.
- **Learning Outcomes:** Students developed a comprehensive understanding of the economic and regulatory environment of Lao businesses, with a focus on financial reporting and corporate governance.
- **Teaching Approach:** The course emphasized real-world applications by integrating case studies, industry reports, and discussions on recent financial trends in Laos. Guest speakers from the accounting industry were invited to provide practical insights.
- **Assessment Criteria:** Attendance, participation, group discussions, and student presentations.
- **Final Evaluation:** The student grades have been recorded and submitted as per university requirements. The feedback from students suggests that they found the course content highly relevant and engaging, particularly the discussions on Lao accounting standards and their impact on investment.

3. Public Lecture

In addition to regular coursework, I delivered a special lecture titled "**Tax Policies & Financial Reporting Standards in Lao PDR: Impact on Investment**" on **November 30, 2024**, at Senshu University. This session covered:

- **The significance of taxation policies and financial reporting in the Lao economic landscape:** The lecture examined the role of financial governance in shaping investor confidence and economic growth.
- **Investment incentives and regulatory challenges for foreign investors, particularly those from Japan:** This discussion highlighted key areas where Japanese investors could benefit from financial regulations in Laos while navigating potential challenges.
- **The role of financial governance in fostering sustainable economic growth:** Emphasis was placed on how transparent and efficient tax policies contribute to financial stability and development.
- **Practical strategies for foreign investors navigating ASEAN markets:** The session concluded with recommendations for businesses looking to establish operations in Laos, including best practices for compliance and risk management.

4. Reflections on Student Engagement and Learning Outcomes

Throughout my teaching tenure, I observed a high level of enthusiasm and intellectual curiosity among students. Their engagement in discussions, particularly during case study analyses, demonstrated their ability to apply theoretical knowledge to real-world financial scenarios. The interactive teaching approach encouraged active participation, fostering a deeper understanding of complex financial concepts.

Several students exhibited strong analytical skills and innovative thinking, particularly in their presentations and written assignments. The feedback received from students indicated that they

found the coursework challenging yet rewarding, with many expressing interest in further exploring financial accounting and business practices in ASEAN economies.