

CONTENTS

[Articles]

- Calculating Process Cost with Cost Sheet..... MIURA Katsuto (1)
- A Problem of Teaching Business Administration in New  
Terms of Employment..... TAKENAKA Hiroyuki (21)
- On SHIMAZAKI TOUSON's Numberd Poems and it's Composition  
—Development and Composition of Numbered Poems— ..... HASHIGUCHI Shinsaku (—)

---

*Published by*

**KAGOSHIMA PREFECTURAL COLLEGE**  
**KAGOSHIMA, JAPAN**