

授業科目名	課題設定型講義 (Introductory Management Accounting) Theme Studies (Introductory Management Accounting) (2 単位)	開講時限	秋学期 水曜日 1・2 限
科目区分	専門科目		
担当教員名	Anura De Zoysa (大学院経済学研究科附属国際経済政策研究センター)	office hour	
<p><b>講義の目的</b> This subject examines the role of management accounting in the contemporary business environment to accumulate, analyse and use financial and non-financial information to aid management in planning, control and strategic decision-making. It aims to enhance students' basic analytical abilities in relation to product cost analysis, profit planning and control measures, and relevant cost analysis for short-term and long-term decision-making through application of various basic management accounting processes, tools and techniques used for effective use of organisational resources to create value for customers and the organization.</p>			

### 授業内容

1	Introduction to management accounting
2	Cost concepts and terms
3	Job order costing
4	Process costing
5	Activity based costing and management
6	Cost-volume-profit analysis
7	Inventory costing (variable costing and absorption costing)
8	Test 1
9	The use of cost information in management decision-making
10	Capital budgeting and other long-run decisions
11	Budgetary planning
12	Budgetary control- Flexible budgets
13	Standard costs and variance analysis
14	Test 2
15	Decentralization and performance evaluation /Business Analysis Report due

**成績評価方法** To be eligible to pass this subject, students must satisfy the following requirements:

1. Attend 50% of the classes. Please note that failure to attend 50% of the classes may lead to a fail grade.
2. Attend and complete the two class tests.
3. Complete and submit the business analysis report
4. Achieve an overall mark of at least 50%, for the two class tests and the business analysis report.

**予備学習の指示** Lectures will organise, explain and simplify the contents in the textbook. Each topic will put into context within the larger framework of the subject. The lectures are the first place that examples of problems will be presented and worked through. A lecture note is provided to students prior to each week's lecture.

At the end of each lecture, students are assigned a few tutorial questions to be discussed at the beginning of following week's lecture. Tutorials are intended to provide an interactive learning environment, by supporting students sharing ideas and questions, and supporting each other's learning. The tutorial questions selected from the text for discussion are linked to the topic covered in the lectures. Students should attempt the tutorial questions assigned prior to the tutorial and should involve in class discussions.

Details on the class tests and the business analysis report will be made available to students on the subject website.

**教科書・参考書** Jiambalvo, J. 2017, Managerial Accounting, 6th edition, John Wiley & Sons, Inc.

**履修条件・注意事項**

授業科目名	課題設定型講義(International Communication) Theme Studies (International Communication) (2 単位)	開講時	秋学期 木曜日 5 時限
科目区分	専門科目		
担当教員名	土井 康裕 (大学院経済学研究科) Yasuhiro DOI 志賀 奈月美 (大学院経済学研究科) Natsumi SHIGA	office hour	
講義の目的 In this course, students will have opportunities to conduct group works. In each class, we try to form several mixed-groups of Japanese students and international students to discuss about different types of issues and topics. The purpose of this course is to enhance the ability to persuade people who have different cultural backgrounds to understand and conclude your team resolution. The course will be taught mainly in English, but we may ask students to use Japanese and non-verbal communication for a group work.			

### 授業内容

1	Introduction
2	Group Work (1)
3	Group Work (2)
4	Group Work (3)
5	Group Work (4)
6	Group Work (5)
7	Group Work (6)
8	Group Work (6)
9	Group Work (7)
10	Group Work (7)
11	Group Work (8)
12	Group Work (8)
13	Group Work (9)
14	Group Work (9)
15	Conclusion

成績評価方法 Attendance and Participation

#### 予備学習の指示

Each research field of the students.

Students should prepare some preliminary researches about each topic given in advance.

教科書・参考書 None

#### 履修条件・注意事項

This course belongs to lecture series of the “Global Soft-Infrastructure Program (GSIP).” It is highly recommended to join this course for students who are willing to apply for the outbound program.

In case of too many registration, we will limit the number of students.

授業科目名	課題設定型講(Health and Development) Theme Studies(Health and Development) (2単位)	開講時限	秋学期 木曜日 1 時限
科目区分	専門科目		
担当教員名	Dirga Kumar Lamichhane (大学院経済学研究科附属国際経済政策研究センター)	office hour	
<b>講義の目的</b> This course provides students with an understanding of the variety of concepts of health and development, and how they are measured, relationships between health and development, and economic components of development and their specific interactions with the health outcomes.			

#### 授業内容

1	Determinants of health
2	Absenteeism due to ill health
3	Air pollution and health
4	Health and development: (Case study)
5	Concept of health and development
6	Health production functions and demand for health care
7	Determinants of health
8	Economic growth and health
9	Economic and rise in obesity
10	Technology and health care spending
11	Economic evaluation of health care programs
12	Economic cost of absenteeism due to ill health
13	Environmental health and development
14	Disparities in environmental health
15	Causal effects of air pollution on health

#### 成績評価方法

The course will be evaluated via a case study, worth 30% of the final grade, and group projects and presentation seminar worth the remaining 70%.

#### 予備学習の指示

#### 教科書・参考書

Textbooks: David R. Phillips and Yola Verhasselt, Health and development. 1994. Routledge.

#### 履修条件・注意事項