

REVIEW OF COMMERCE AND BUSINESS

Vol. 40

July 1999

No. 1

CONTENTS

Articles:

- On the Drastic Reform of the Age Limit System
.....Masaichi Yamamoto···(1)
- Grundlagen und Aufbau einer flexiblen Prozeßkostenrechnung
.....T sugio Kōno···(31)
- Hospitality in Tourism Business
——The Concept Formation of Hospitality Encounter.——
.....Hiroyuki Inui···(69)

Notes:

- Green Prosumerism Chain (1)Jitsuo Saito···(95)

Edited by

THE SOCIETY OF COMMERCE AND BUSINESS
KYUSHU SANGYO UNIVERSITY
FUKUOKA JAPAN