

KEIZAI-TO-KEIEI

REVIEW OF THE ECONOMICS AND BUSINESS ADMINISTRATION SAPPORO UNIVERSITY

No.144

March

2019

Vol.49, No.1 • 2

⟨Articles⟩

Teaching method in the field of education for the direct accounting
and the break-even point

.....Katsumi Takaishi 1

The Issue in Applying "Accounting Standards
for Revenue Recognition" in Japan

.....Chutoku Iwahashi 19

Business English Classes Using English News Articles: Review of
Classroom Practices in the Light of the Revision of the Course of Study

.....Tomohiko Oda 31

Analysis of strategic decisions of corporate executives
Decision-making process criteria factors analysis

.....Hiroshi Sato 51

"Made in China 2025" Plan and the US-China Trade War

.....Wang Zhiping 61

On the Tool of Economic Ripple Effect Analysis (Hokkaido)

.....Akira Kato • Takao Chiba 73

⟨Note⟩

"ITAKU" production system of Press kogyo

.....Kenichiro Nakayama 99