

# 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  
.....Tsugio 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