Sakushin Gakuin University Bulletin No.19 CONTENTS

Nishimura Masami	The Manchu Sidi Kur 3	1
Kawahara Kentaro	Children's views on school and learning seen in 'Yamabiko School' ···	21
Maehashi Akira Ishii Hirokazu Shioyama Rukato	A Study of Tax Governance Issues for Small and Medium Sized Corporations	33
Amao Hisao	A Study on the Impact of Employment and Technical Intern Training of Foreign Residents in Japan on GDP — Are Workers with Residence Status Contributing to Japan's Economic Growth?	f 55
Maki Hiroo	Ethnography for "creating a place to belong" in clinical psychology —A study from an ecological perspective—	75
Ishikawa Nobuaki Saito Rei Maehashi Akira Kasuga Masao	Importance of Corporate Governance Code —Targeting Small and Medium-Sized Enterprises in Tochigi Prefecture—…	93
Yamamoto Shiori Yokoi Natsuko Shitara Saeko	New Development of "Wai Wai Hiroba" —Based on a field survey of child rearing salons—	107
Shimosegawa Minami	The Significance of Social Capital for Higher Education Dropouts in School-to-Work Transitions	121
Ishikawa Satoshi Saito Rei Sekine Masatoshi Kovama Sanae	Transition of Sport Tourism Policies and Recent Trends in Japan —Focusing on the Relationship with Regional Revitalization and Digital Garden City State Initiative—	135