

**Certified Evaluation and Accreditation Results for
Professional Graduate Business School**

The Accounting Program, OHARA Graduate School of
Accounting



Basic Information of the Institution	
Ownership: Private	Location: Tokyo, Japan
Accreditation Status	
Year of the Review: 2015	
Accreditation Status: Accredited (Accreditation Period: April.01.2016 – March.31.2021)	

Certified Evaluation and Accreditation Results for the Accounting Program, OHARA Graduate School of Accounting

The Accounting Program in Ohara Graduate School of Accounting (hereafter, the Program) was founded in 2006 as a professional graduate school of accounting to respond to increased specialization within the profession. It was founded by Ohara Gakuen School, which has struggled to promote and disseminate bookkeeping education in Japan. The name of the Program was the Accounting Auditing Program until 2013, when it was changed to the Accounting Program. This name change reflects the diversified purposes of the school, which is to train accounting professionals to be proficient not just in auditing, but in a wide range of accounting skills, including taxes.

The Program has set its educational ideal that trains “advanced accounting specialists equipped with knowledge gained by academic research, expertise required for business, and high professional ethics.” It defines its distinctive purpose as “to develop persons of talent who can work as highly specialized accounting professionals with an advanced knowledge and skills as well as strong ethics and international ways of thinking. Those persons of talents in practice include certified public accountants, licensed tax accountants, and professionals who will be employed in finance and accounting departments in public or private organizations.”

In an effort to achieve this purpose, the Program stipulates its curriculum design policy as delineating seven educational fields that are required for highly specialized accounting professionals. These include gaining knowledge through academic research, developing skills required for practice, learning strong professional ethics, and categorizes their subjects into three groups. This structure helps students learn incrementally, which ensures the systematic formulation of curriculum. Since 2014, the Program has been guiding students in writing a master’s thesis, the successful completion of which exempts students from the subject exam in the licensed tax accountant examination. In addition, since 2015 the Program has been scheduling classes during both daytime and night-time hours in order to make classes more convenient for adult students. This highlights the Program’s efforts to meet the needs of a variety of students. These efforts have resulted in signs of improvement in the seriously insufficient enrollment numbers, and the Program has achieved sufficient enrollment to fulfill the quota at the entrance exam in 2015.

Students in the Program can take free preparation classes for qualification examinations offered by Ohara Gakuen School, the Program’s parent school. These classes are offered from immediately after the completion of admission until the last examination of the final year. Students also have access to advice on choosing the correct classes in order to minimize any disruption to their other classes in the Graduate School. These services, along with the Program’s efforts to reduce the financial burden on students and support their career development, are not found in any other graduate schools and make the Program unique.

However, a number of issues must be considered in order to further advance education and research activities in the Program.

First, it is not clear in the Program’s education how the bridge between theory and practice is reflected in the curriculum and how its effectiveness is measured. The Program should also respond to social requests, academic development and trends, and a wider range of students’ needs and make sure the curriculum reflects these issues. In the Program, researchers and faculty members individually make efforts to reflect student needs by having the students in their class complete questionnaires, but no other systematic attempts are made. The Program should improve this situation.

In addition, the Program has made efforts to introduce subjects, including those related to IFRS (International Financial Reporting Standards), that are beneficial for internationalization, but those efforts are not sufficient. The Program needs to introduce

the education with a more aggressive and systematic approach to meet its stated purpose of developing international ways of thinking. Furthermore, it is not appropriate that attendance is counted in assessing each student's academic achievement. When the attendance rate is to be counted as a part of the assessment, its value rate ranges widely from 10 to 15 percent, and the description for assessment varies. These issues should be resolved.

Second, nearly half of the faculty members are over 70 years, with many of them being over 75 years old. In regards to international experience, some have worked in foreign firms or have studied or held fellowships in universities overseas, but these faculty are relatively few in number. The Program should address these issues by adding younger members to the faculty and increasing the number of faculty members with overseas experience in order to maintain quality of education. In addition, some faculty members have disproportionately heavier teaching loads than others, and duties among faculty are far from evenly distributed. This imbalance should also be addressed with regard to the day and night class system. In 2015, the number of new students exceeded the quota and applicants may continue to exceed the quota in the future. Taking these situations into consideration, the Program should make reasonable efforts to manage enrollment as well as to strengthen the faculty organization in order to provide master's theses-oriented students with ample and effective guidance. In addition, it is expected that the Program should develop an appropriate review system to evaluate the research activities of the faculty, the contributions to society, and contributions to the Program, including in-house management.

Third, a support system should be developed and put in place to help the Program accept and accommodate students with disabilities and assist with the development of the facilities and equipment. The facility where students use personal computers is separate from the study and lecture rooms, and insufficient efforts have been made to eliminate the inconvenience of having to move from one facility to another. Some consideration in this area should now be expected. Furthermore, many books and resources in the library are getting old, and the number of books is insufficient for the number of students and faculty. In particular, given that increased numbers of students will write master's theses, books for research should be enriched in both number and content.

Fourth, as to improvement to the issues identified in the Improvement Reports review results, some have been improved, but there still have remained several issues to be advised. By estimating executable items for each academic year, the Program should announce a midterm and long-term plan and take prompt action towards those plans.

Although many of the issues mentioned above should be addressed, education and research activities in the Program cannot be considered entirely insufficient to meet the requirements of professional graduate schools in accounting. The Program needs to earnestly address the challenges pointed out above and make tireless efforts including self-study to improve and reform. In particular, given the fact that increasing numbers of students will write master's theses, improving guidance throughout the thesis-writing process will increase the quality of master's theses, and JUAA, as an accreditation organization, should watch the development closely.

The Program is strongly expected to handle the challenges stated above and to actively strengthen the Program's features to order make further development as a highly qualified professional graduate school in accounting.