

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

**Department of Professional Accountancy,
Graduate School of Social Sciences, University of Hyogo**



Basic Information of the Institution	
Ownership: Public	Location: Hyogo, Japan
Accreditation Status	
Year of the Review: 2025	
Accreditation Status: accredited (Accreditation Period: April 1, 2026 – March 31, 2031)	

**Certified Evaluation and Accreditation Results
for the Department of Professional Accountancy,
Graduate School of Social Sciences, University of Hyogo**

The Department of Professional Accountancy, Graduate School of Social Sciences, University of Hyogo (hereinafter, the “Department”), outlines the distinct purpose of fostering “accounting professionals with a high level of professional ethics and an international perspective” based on the integration of theory and practice on the foundation of accounting studies in line with the University’s founding philosophy of “a university open to the world and developing together with the region as a dream-rich university.” The Department’s purpose and the image of the professionals it seeks to cultivate are clearly articulated in conjunction with its degree award policy (diploma policy) and curriculum design and implementation policy (curriculum policy). The curriculum is designed with Fundamental Course, Advanced Courses, and Applied Practical Courses organized in progressive stages for students to study in a planned and systematic manner.

With regard to the content and methods of education, the Department provides practical learning opportunities incorporating off-campus visits and training through small-group Seminar I and case study subjects, among others. The case study subjects, which are led by practitioner faculty members, have proven effective in cultivating professional ethics and judgment skills while exposing students to real-world decision-making. In this way, the subjects make meaningful use of the Department’s ties with local public institutions and companies. Meticulous course registration and learning support based on shared GPA information, as well as career support utilizing the alumni network and homecoming day, are also commendable initiatives that enhance the continuity of learning.

Among the Department’s notable strengths is the conscious design of learning that bridges theory and practice under its purpose and curriculum design and implementation policy. In particular, the case study subjects, which draw on the expertise of practitioner faculty members, enable students to actively learn theory and undertake off-campus training, thereby contributing to the development of highly specialized professionals with a solid academic grounding. These efforts are consistent with the university-wide direction of advancing professional education as a public university collaborating with the region.

With regard to faculty, as of May 1, 2024, the Department reported 13 full-time

faculty members, of which seven were academic faculty members and six were practitioner faculty members (including four deemed full-time faculty members). Following the retirement of one professor among the academic faculty members at the end of AY2024, the Department had 12 full-time faculty members as of October 2025, consisting of six academic faculty members and six practitioner faculty members (including four deemed full-time faculty members). The law permits the appointment of deemed full-time faculty members up to two-thirds of the required number of practitioner faculty members (rounded to the nearest whole number). The Department's maximum is three. The member who exceeded this limit could not be counted as a full-time faculty member, and the actual number of full-time faculty members stood at eleven as of October 2025, one short of the legally required number. It was subsequently confirmed that this shortfall would be resolved in AY2026 through the reassignment of one full-time faculty member.

On the other hand, the following issues have been identified. Regarding the master's thesis required for subject exemption (tax law) in the tax accountant examination, there tends to be a gap between pre-enrollment expectations and actual acceptance and completion. Transparency in the selection and guidance processes should be promoted by carefully communicating all important information from the application stage onward, such as the quota for Seminar I, their selection criteria, guidance system, and the fact that a certain number of students discontinue midway. In addition, an imbalance in the fields offered for Seminar I prevents the Department from fully meeting the needs of students aspiring to management accounting or public accounting. The Department is expected to secure sufficient full-time faculty to systematically arrange learning opportunities in these fields. Furthermore, in the assessment of learning outcomes, some subjects place excessive weight on regular examinations. The faculty should share the policy of appropriately combining reports, presentations, in-class activities, quizzes, and other methods for multifaceted evaluation and follow up after its implementation.

From the above, the Department has an excellent foundation, including a clearly defined purpose, education rooted in practice, and learning and career support that takes advantage of small class sizes, and is evaluated as generally conducting appropriate educational and research activities. It is hoped that the Department will fully utilize the results of this certified evaluation and accreditation for professional graduate business schools to continue conducting self-study activities with a view to improvement, strengthen its quality assurance and enhancement of education, and further develop its distinctive features.