

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

Ohara Graduate School of Accounting



Basic Information of the Institution	
Ownership: Private	Location: Tokyo, 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 Ohara Graduate School of Accounting

The Ohara Graduate School of Accounting (hereinafter, the “Graduate School”) was established in 2006 as part of the Ohara Gakuen Group as a single-major, single-program professional graduate school of accounting in response to increasing specialization of the accounting profession, with the unique purpose of “providing education that builds profound academic knowledge and exceptional skills to develop highly specialized accounting professionals who meet the demands of society.” To achieve this purpose, the First Medium- to Long-Term Vision was introduced in AY2013, with an academic reorganization from the previous single focus on training certified public accountants (CPAs) to include the development of tax accountants and CPAs. In line with this strategic change, a number of effective reform initiatives were implemented to address the problem of under-enrollment. Aiming to sustain and further develop the efforts carried out under the First Medium- to Long-Term Vision, the Second Medium- to Long-Term Vision was launched in AY2019, under which the Graduate School has strived to (a) respond to increasingly diverse needs, (b) enhance the quality of education, (c) improve the educational research facilities, (d) strengthen the transition arrangements between the Graduate School and other members of the Ohara Gakuen Group, and (e) secure the financial foundation for continuous business activities. These five commitments, carried over to the Third Medium- to Long-Term Vision and Action Plan established in AY2024, are systematically implemented in line with the Action Plan that sets out specific strategies for achieving them. These visions and plans guide the Graduate School in pursuing its mission of developing highly ethical, exceptionally competent accounting professionals.

The educational program provides a curriculum designed to facilitate progressive learning, with courses offered in the subject groups of basic, advanced, and practical applications. Efforts are made to cultivate such practical skills as on-site analytical skills, problem-solving skills, and communication skills, through employing various teaching methods that include case studies, presentations, and discussions depending on the class format.

In a noteworthy effort to accommodate working students who balance work and study, flexible class scheduling options are provided for courses in the four main subject branches of financial accounting, management accounting, auditing, and tax law, as well as legal courses. These courses are generally scheduled during the day and evening with no enrollment restrictions attached to student status, allowing daytime students to enroll

in evening classes and night-time students to take daytime classes. As well as contributing to the goal of developing skilled accounting professionals, this approach has also boosted student enrollment, which is commendable. Another notable effort is the financial and career development support initiatives for students, with scholarships and the tuition discount and waiver program, as well as the extra-curricular learning program offering free enrollment in various exam preparation courses. These courses are provided by Ohara Gakuen Group's specialized training colleges to the many aspiring accounting professionals, such as Japanese or U.S. certified public accountants and tax accountants. A commendable strategy for ensuring training effectiveness noted in the faculty development (FD) and staff development (SD) activities, which aim to improve the quality of teachers and drive effective teaching, is the practice of requiring the participants of external training to submit a post-training report with their comments and insights to the FD/SD activity directors.

With respect to faculty organization, the Graduate School failed in AY2025 to meet the legal requirement for the minimum number of full-time academic staff, falling short by one teacher. This shortfall will be corrected in AY2026 through the hiring of a new full-time teacher. The provision of information required under the Ministerial Ordinance for Enforcement of the School Education Act was also found inadequate. This problem should be addressed immediately.

In addition to the above, the following issues were identified. The first issue concerns the thesis advising process, which is the most integral part of the educational program. The faculty advisors' style of advising during topic selection, the level of student freedom in choosing a research supervisor and a second reader, and whether interim presentations are made public, among other items, vary from one advisor to another and should be more consistent to ensure fairness among students. Given that thesis completion is requisite for exemption of some tax accountant exam subjects, further improvement and strengthening of the thesis advising process is an essential step towards fulfilling the Graduate School's unique purpose of developing highly-skilled accounting professionals. Second, the methods of assessing academic achievement require improvement. Finally, a number of recommendations made in the previous Certified Evaluation and Accreditation for Professional Graduate Business Schools remain pending or unaddressed. These include creating an alumni association or other networks for graduates; promoting diversity in the faculty organization; building a framework to evaluate the activities of full-time faculty members in areas of research and education, university management, and social contribution; and actively facilitating sabbatical leave entitlements to provide full-time faculty with a concentrated period of time to conduct research. The Graduate School is

strongly advised to appropriately respond to these recommendations.

To address the above issues, it is recommended that the Graduate School utilize the results of this Certified Evaluation and Accreditation for Professional Graduate Business Schools and continue its self-study efforts for improvement. Going forward the Graduate School is expected to assure and enhance the quality of education as it strives to further develop its unique features.