

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

Graduate School of Economics and Business  
Hokkaido University, Division of Accounting



<b>Basic Information of the Institution</b>	
Ownership: National	Location: Hokkaido, Japan
<b>Accreditation Status</b>	
Year of the Review: 2018	
Accreditation Status: accredited (Accreditation Period: April.01.2019 – March.31.2024)	

**Certified Evaluation and Accreditation Results  
for the Graduate School of Economics and Business,  
Hokkaido University, Division of Accounting**

The Graduate School of Economics and Business, Hokkaido University, Division of Accounting (hereafter DA), sets its purpose as cultivating accounting professionals with a high level of expertise, a broad perspective, and a sense of social responsibility and ethics who can play a key role in economic society today. In order to achieve this purpose, DA focuses equally on global perspectives and the regional needs of Hokkaido, placing importance on fostering accounting professionals who are active at the forefront of business, especially in the international arena, and who can take root in regional communities and contribute by responding to local demands. This is one of DA's distinctive features.

In terms of knowledge, skills and attitudes, DA specifies the objective of cultivating accounting professionals defined by deep expertise systematically acquired in the fields of financial accounting, managerial accounting, and auditing; the ability to use knowledge for practical applications; an elevated sense of ethics and social responsibility; the ability to negotiate, persuade and communicate; leadership skills to manage an organization; expertise and flexibility to deal with leading and applicative accounting issues; international common sense and language skills to respond to globalization; profound knowledge about information technology and information processing; and basic knowledge in adjacent fields, including economics and business administration. DA offers a unique program that allows students to acquire the above knowledge, skills and attitudes necessary for accounting professionals who play a key role in today's economic society. Another distinctive point is the small-group education comprehensively implemented by DA to fulfill individual students' needs through supervisor guidance, and give students the opportunity to work on presentations, discussions and group work in many classes.

Despite these strengths, there are several quality improvement issues that DA needs to address. First, even though DA offers subjects that help cultivate people with global views, only a small number of students take these subjects, contrary to expectation. The Japan University Accreditation Association (JUAA) expects that DA will make additional efforts to improve its educational program.

It is also expected that DA, which has not introduced its own internship program, will seek to further enhance its practical education to bridge theory and practice, taking into account new educational methods, including an internship program and field studies. In this respect, DA is expected to make full use of its regional networks and strong brand, as indicated by its cooperative relationship with the Japanese Institute of Certified Public Accountants (JICPA) Hokkaido, to conduct external class assessments. Moreover, DA has set a standard style for its syllabus, which includes course objectives, goals to be attained, course plans, content and volume of preparations and reviews, standards and methods of assessing academic achievement, textbooks, and class schedules. But some faculty members write the syllabus in detail, while others do not. It is expected that the division will create a guideline for writing a syllabus and a third-party review mechanism to encourage a common understanding among faculty members as to the importance of writing an appropriate syllabus. In addition, DA asks students to participate in class evaluation surveys in order to check the quality of teaching, but the survey is currently conducted for only classes with more than five students enrolled, and the survey is not carried out for more than a few classes. As surveys are an important tool for providing feedback, DA needs to expand the scope of classes subject to the survey or consider other evaluation methods.

Another concern is the admission policy. It is commendable that DA makes efforts to ensure the quality of enrolled students while inviting more applicants to apply

by making available three types of entrance examinations: a general written examination that mainly examines the applicants' academic achievements; a special examination for adult applicants with work experience and high-achieving students, regardless of the undergraduate courses or universities they were enrolled in; and a special selective examination for high-achieving Hokkaido University students, regardless of the undergraduate courses they were enrolled in. The admission policy is set for each of the three entrance examinations, but differences among them are not easy to discern. JUAA expects that DA will use appropriate expressions with regards to its admission policy in order not to mislead applicants.

DA has introduced an improvement system based on the self-study and evaluation results. In this system, the evaluation committee discusses possible improvements with the relevant faculty members, taking into account the opinions of the advisory board, and forwards the improvements to Faculty Council of Accounting School for further discussion. However, the system is not fully effective in the sense that self-study and evaluation are conducted based on the medium- and long-term visions and strategies because specific objectives and implementation plans have to be set in the future. DA is expected to develop conditions that will allow self-studies and evaluations to be carried out strategically, leading to further improvement of its education, research and other activities.