

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

Meiji University Graduate School of Professional Accountancy
Professional Accountancy Program



Basic Information of the Institution	
Ownership: Private	Location: Tokyo, Japan
Accreditation Status	
Year of the Review: 2014	
Accreditation Status: accredited (Accreditation Period: April.01.2015 – March.31.2020)	

**Certified Evaluation and Accreditation Results
for the Professional Accountancy Program,
the Graduate School of Professional Accountancy, Meiji University**

The purpose of the Professional Accountancy Program (hereafter, the Program) in the Graduate School of Professional Accountancy is to train “highly specialized accounting professionals equipped with the qualities and skills needed for a public accountant; accounting practitioners in the private or public sector; and a tax specialists.” To achieve this purpose the Program has set four educational objectives: “training personnel with high professional values rooted in professional ethics and an ability to make logical decisions;” “training personnel equipped with highly specialized knowledge and skills, and an ability to adapt to information technology;” “training personnel who can adapt to international business;” and “training personnel who can respond to the social mission of accounting professionals.” In short, the program encourages students to build a high awareness of professional values and ethics, acquire specialized knowledge needed to fulfill the social mission of accounting, auditing, and tax specialists, and master the state-of-the-art skills needed to function as a professional in the modern age of globalization and computerization. It grants the degree of Master of Accountancy (a professional degree) to those who complete the required curriculum.

The purpose of the Program mentioned above is clearly written in the University rules and available to the public through the web page and the guidebook of the Program. The purpose has been made known to the faculty and staff through faculty meetings of the graduate school, various committee meetings including the Faculty Development Committee, and faculty liaison conferences, and is also disseminated to students through new student guidance, orientation meetings, and social gatherings of with an alumni association: the Meiji University Public Accountant Group.

The policy on degree award is evident in the Program’s goal to “target talent” and “reach concrete objectives,” and is clearly written in the graduate school handbook, course syllabi, and on the web page so that the contents are well known not only among current students but also among applicants. As the “targeted talent” assumes a the role of public accountant, licensed tax accountant, accounting practitioner in the private or public sector, or a specialist in accounting, auditing, or tax services in management and finance, the Program equips students with the following qualities and skills: first, “the ability to make logical decisions based on highly professional ethics,” second, “highly specialized knowledge and skills and an ability to adapt to information technology,” third, the ability to “adapt to international business,” and fourth, the ability to “respond to the social mission” of accounting professions.

In regards to the policy on degree award, it is commendable that the program is making distinctive efforts to provide useful information and support concerning future careers by designating a full-time faculty as the “career coordinator,” promoting career-related events, and offering career consultations to students.

The curriculum design policy is defined as the following: “To implement a systematic and incremental education in which students learn to recognize practical problems regarding accounting, auditing, tax services, or management and finance, and analyze problems and develop abilities to solve them in order that students may be trained highly specialized professionals in accounting equipped with the ability to make decisions based on professional ethics, logical thinking, and highly specialized knowledge and skills.” According to this policy, the subjects are divided into common and seven specific field related groups: financial accounting, international accounting, administrative accounting, auditing, corporate law, tax law, and management and

finance. In addition, each subject for 7 groups is classified into the basic, advanced, and applied practical subjects, so that students may study their subject systematically and incrementally. In all seven groups, case studies are utilized so that the learning is based on actual concrete cases taking place in today's economic climate. This notable educational practice facilitates the effective learning of students.

It is commendable that the program is making distinctive efforts to boost educational outcomes by holding calculation practice classes utilizing a flexible "ubiquitous system" that adjusts to a student's study time, and by appointing those who have earned doctoral degrees, taught at the university level, earned their certification as public accountants, or passed the certified public accountant examination as educational support instructors in order to better respond to questions from students and provide consultations.

However, there are a number of issues to consider in order to further advance education and research activities in the Professional Accountancy Program.

In regards to the curriculum, the subjects intended to cultivate high professional ethics (Auditing Professional Ethics, and Management Ethics) are categorized as selective requirements, but given their importance the Program is expected to consider making these required subjects.

Second, subjects in the international accounting group are evaluated that most of them should more properly belong to the administrative accounting group or the auditing group. Class assignments in the international accounting group are expected to be reconsidered.

Third, concrete measures (such as consideration of scheduling) should be taken for those classes with very few students, and if the class continues to attract only few students for several semesters, it should be discontinued or merged with other classes.

Fourth, with the establishment of a thesis-writing course, the writing of the master's thesis is required for the students taking this course to complete the program, and thus, the significance of the thesis has changed dramatically from the previous curriculum. However, the explanation of this change has not sufficiently communicated to students or to the public. Therefore, the Program should clarify the significance of the master's thesis in the curriculum.

Fifth, in regards to class scheduling, some of the subjects in the same group overlap or are scheduled at the same time. Scheduling should take into account students' conveniences.

Sixth, in regard to the description of subject contents in the syllabus, contents vary in their specificities according to each professor. The faculty should standardize the syllabi and make the contents of each subject available to students prior to taking the subject.

In regards to the faculty, for certain classes a number of full-time professors are required to work beyond their designated hours. This should be improved. Also, the system to evaluate the contents of research results has not been developed. A method of evaluation is expected to be developed immediately.

In regards to student admission, a system to continuously review admission matters, including the admission policy, targeted applicants, and the selection criteria and methods, has not been sufficiently established. This should be improved.

Finally, the issue of securing incoming students requires immediate attention. In the Program, the ratios of enrolled incoming students to the incoming students admission cap were 0.54 in 2012, 0.41 in 2013, and 0.34 in 2014, and the ratio of enrolled students to the student enrollment cap was 0.52 in 2013. As a result, the number of admitted students was far below the expected enrollment cap. Although we recognized the Program's various efforts to improve enrollment quotas, such as increasing opportunities to sit for entrance examinations and introducing a plural course system to respond to the diverse career needs of applicants, we must recommend immediate improvements to securing a quota of incoming students.

It is expected that the Program ardently tackles not only the issues we have raised, but also issues that become evident through self-study. We expect the Program will make constant efforts to improve and reform in order to develop as a professional graduate school in the field of accountancy in response to the expectations of society.