

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

The MBA Program, the Graduate School of Accountancy,
Waseda University



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 MBA Program,
the Graduate School of Accountancy, Waseda University**

The MBA Program (hereafter, the Program) in the Graduate School of Accountancy, Waseda University, is a professional degree program whose aim is to cultivate deep academic knowledge and high-level competencies in a highly specialized profession. Based on the founding spirit of the University, summarized in the basic teaching principles “to preserve the independence of scholarship and to promote the practical application of scholarship and foster good citizens,” with a central focus on integrating scholarship and practice, the Program defines its educational mission as fostering talented personnel with high ethical standards and equipping them with highly specialized knowledge and competencies in accounting as well as broad abilities in business. This explains the specific purpose of the Program as a professional school in this field.

The curriculum of the Program is based on the curriculum design policy to educate accounting specialists with high ethical standards and specialized problem-solving skills and offers two courses of study: the Accounting Professional Program and the Advanced Accounting Professional Program. A systematic curriculum with courses in three subject areas—the basic courses, the core courses, and the advanced/practical courses—has been formulated so that students can learn basic to advanced accountancy in addition to applied practical skills. In the basic courses, the subjects of accounting, economics, and law are offered; in the core courses, basic and core subjects are offered not only in accounting but also in other related academic fields; and in the advanced/practical courses, workshops, and advanced and practical contents are offered to obtain the latest skills and practice. The requirements for completion for the Accounting Professional Program are no less than two years of enrollment and no less than 60 credits of designated subjects (including four credits in required basic subjects and eight credits in the advanced/practical courses subjects). The requirements for the Advanced Accounting Professional Program are no less than one year of enrollment, no less than 48 credits of designated subjects (including eight credits of advanced/practical courses subjects), and submission of a professional degree thesis. While the Program offers an appropriate curriculum, in the policy on degree award, the requirements for completion are stated but the contents of the required specialized knowledge and competencies are not. These should be clearly indicated.

The course work of the Program consists mainly of lectures and workshops. In lecture courses, for all subjects, *Course N@vi*, a university-wide web learning support system is used. Students upload materials for the class, submit reports online, take online quizzes, and utilize online instruction. Since the 2013 school year, output-training assignments have been implemented in the basic courses. These assignments help students internalize course content by checking their understanding of the material. Regarding lecture courses, a variety of learning environments is provided through the Web and depending on the specific character of the lecture or the specific situation of use, further application of this system is expected in the future.

In regards to course content, methods of instruction, and the outcomes of the Accounting Program, it is evident that diverse efforts have been made to achieve the educational purpose. However, in order to further improve the quality of education of the Program, it should consider setting up an Advisory Board comprised of third party members, regularly taking in the opinions of outside experts who offer opportunities to exchange ideas, and establishing a system to analyze the needs of students, alumni, and society to shape educational content.

Regarding the organization of the faculty and the administration, there are fifteen

full-time faculty (fourteen are professors) members, five of whom are practitioner faculty. Each faculty member has his or her own office hour, and the Administration Office of the Graduate School of Accountancy is open from 9 a.m. to 5 p.m. The Graduate School Management Committee is set up as the top decision-making body of administration and management, and oversees the Academic Affairs and Student Committee, and the Entrance Examination Committee, and other associated committees.

In regards to student admission, the admission policy for the Accounting Professional Program refers to applicants who “aim to become accounting specialists equipped with high ethics and highly specialized knowledge” in order to achieve the Program’s specific purposes. Similarly, the policy for the Advanced Accounting Professional Program refers to applicants “with practical experience who aim to study accounting or conduct related interdisciplinary research.” According to this policy, the entrance examination for the two-year Accounting Professional Program includes six kinds: general (written and oral), English language (written and oral), IT and mathematical abilities (written and oral), work experience (oral), an examination for those coming from the workforce (oral), and an examination for candidates studying at Waseda University (oral). The entrance examination for the one-year Advanced Accounting Professional Program includes two kinds: general (oral), and an examination for those coming from the workforce (oral). While the admission of students is properly administered, it is important to improve the learning environment for working students in the Advanced Accounting Professional Program in the future.

In regards to the education and research environment, students are able to use the Commerce Research Library and the Choshin International Group Memorial Reading Room for Students, and a student lounge and lockers are installed next to the self-study room. In addition, there are two more lounges accessible to wireless LAN. Computer rooms are open to students except when class is in session. As part of the student support system, teaching assistants and a tutoring system are provided.

While some issues still need to be improved, on the whole the Program is considered to satisfy the standards, observing the legal and the other basic requirements for a professional graduate school in this field. In addition, the Program promotes the motto “accounting plus one” and aims to pursue specialized areas required for the accounting profession in the future. It offers a variety of subjects including workshops, research and themed research subjects, and thesis preparation subjects that advance specialized knowledge. Additionally, it uses *Course N@vi*, a web learning support system, and various web-based learning environments, and it conducts class evaluation surveys throughout the semester in order to improve educational contents and methods. These distinctive efforts contribute to the Program’s specific purposes and are highly valuable and commendable. Further development is expected in the future through creative efforts.