

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

Graduate School of Accountancy University of Hyogo



Basic Information of the Institution	
Ownership: Public	Location: Hyogo, Japan
Accreditation Status	
Year of the Review: 2015	
Accreditation Status: Accredited (Accreditation Period: April.01.2016 – March.31.2021)	

### **Certified Evaluation and Accreditation Result for the Graduate School of Accountancy, University of Hyogo**

The graduate program in the Graduate School of Accountancy (hereafter, the Program), University of Hyogo, defines its purpose in its Regulation of Graduate School of Accountancy as “to foster accounting professionals who possess not only good competencies, professional ethics, and expertise but also excellent and professional skills including a broad perspective, the ability to think and judge, an international mindset, and leadership.” Given these functions, the Program specifies and sets the educational goal of training accounting professionals who will work in one of three areas: audit certification and assurance, the private sector, or the public sector.

The Program not only trains certified public accountants and meets the basic mission of professional graduate schools in the field of accounting but also fulfills the purpose of professional degree programs and lives up to wide-ranging social needs as well.

Based on the intentions above, the Program’s curriculum follows the policy on degree award and the curriculum design policy that states as its goal “to grant Masters of Professional Accountancy to those who have been equipped with a variety of skills such as expertise and skills required by professional accountants, appropriate judgment rooted in professional ethics, and comprehension and applied skills to meet wide-ranging social needs in the future.” The subjects available are classified into ten fields, each of which is segmented into “basic subjects,” “advanced subjects,” and “applied and practical subjects.” The curriculum for each semester provides students with learning models for different occupations such as certified public accountants, licensed tax accountants, professional accountants in business (finance section), professional accountants in the public sector, and special officers for national tax. These learning models are designed to help students learn systematically and gradually. In particular, the Program has improved its quality by providing a number of subjects concerning the accounts in the public sector to develop professionals of this sector. These efforts are commendable, as this Program is the only one of its kind among professional graduate accounting schools.

In an effort to train accountants with a global perspective, the Program offers subjects such as International Accounting, English Accounting, and International Financial Reporting Standards (IFRS) Accounting as part of its Accounting Internationalization Project, which is included in the Enhancing Distinctiveness Project of the University of Hyogo. The Program is reportedly considering efforts to further enrich the Project, and its future efforts are expected to be successful.

The Program has fifteen full-time faculty members, including nine academic faculty members and six practitioner faculty members. All of the faculty members are found to have superior qualities in education. The Program stations faculty proportionately in both academic and practitioner, and it has been designed to systematically offer an education in which theory and practice are closely intertwined.

The Program’s facilities and equipment include the library and the Accounting and Management Resource Room (shared with the Graduate School of Business), well-equipped with textbooks, professional journals, and references which is utilized by both students and faculty members. These facilities are systematically organized, making the resources highly convenient to use, and include electronic media sophisticated enough to allow students to study and teaching staff to conduct research and education.

The Program has made appropriate efforts for education and research, yet several suggested modifications can help enhance its efforts.

First, the syllabus of the Program introduces the topics of each lecture for all subjects in “Lectures and Class Schedules.” However, while “Advanced Subjects” appear to provide either lecture-based or seminar-based classes according to the nature of each subject, in many of them the descriptions are not clear enough to indicate whether classes

are lecture-based or seminar-based. The syllabus should be described in greater detail, such as including the curriculum and class procedures.

Additionally, in recent years it has been noted that the Program has not fulfilled its admission quota. This issue is not unique to this Program but is ubiquitous in professional graduate schools overall. Considering this issue grave, the Program has examined many different ways to deal with admission quotas and now has a plan to establish a continuous education program in collaboration with the School of Business Administration at the University by accepting early graduates of its undergraduate program to fulfill the quota. The Program is expected to continue these efforts.

The review outlined above led Japan University Accreditation Association (JUAA) to conclude that the educational and research activities of the Program respect legal matters of professional graduate schools and meet JUAA's basic requirements for professional graduate schools in the field of accounting. As such, the Program, which has continued the traditional accounting education offered by its precursor (Kobe University of Commerce), boasts many excellent efforts that can be models for professional graduate schools in other fields of accounting, including the educational activity mentioned above. The Program is expected to take the recommendations pointed out in this accreditation review as advice to help improve the educational quality and to further develop and enhance these efforts when developing a midterm and long-term vision.