

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

**Department of Professional Accountancy,
Graduate School of Accountancy, University of Hyogo**



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| Basic Information of the Institution | |
| Ownership: Public | Location: Hyogo, Japan |
| Accreditation Status | |
| Year of the Review: 2020 | |
| Accreditation Status: accredited (Accreditation Period: April.1.2021 – March.31.2026) | |

Certified Evaluation and Accreditation Results for Graduate School of Accountancy University of Hyogo Department of Professional Accountancy

The Department of Professional Accountancy, the Graduate School of Accountancy, University of Hyogo (hereinafter referred to as the “Department”) has a distinct purpose “to foster accounting professionals who not only possess competency, professional ethics, and expertise, but also have highly qualified professional skills including a broad perspective, the ability to think and judge, an international mindset, and leadership” and aims to train professional practitioners in audit and tax affairs, companies and such in private sector, and local governments.

In addition to certified public accountants and tax accountants, the careers of those who complete their studies in this Department include accounting professionals in the finance and management departments of companies and national tax specialists, and the curriculum is designed to cultivate practical skills for the development of such capable students. In particular, a wide range of subjects in the field of public accounting are available, and each of the specialized subjects necessary for accounting professionals in the public sector are classified as “advanced courses” or “applied practical courses.” It can be said the strength of this department is the large number of specialized and practical subjects that go beyond general content. In addition, emphasis is placed on enhancement of the “case study subjects.” Actual cases of accounting, tax, audits, and businesses in local companies and public sector are used in these subjects, and efforts are being made to improve practical application skills through working closely with the local community by conducting off-campus training (internships), etc. In these ways, the Department demonstrates the characteristics of a professional graduate school in the accounting field that is established in a public university, and it is commendable that a wide range of accounting professionals are being trained.

On the other hand, a significant problem in the Department is the fulfillment of the quota. The enrollment quota has not been fully met over the years, and although the number of students increased slightly in AY 2020, the number of applicants must increase in order to secure students. In this regard, the “Second Phase Medium-term Objectives and Plan for Public University Corporation of the University of Hyogo”, which covers a six year period starting in AY 2019, upholds studies of graduate school reforms, etc. that accurately respond to changes in society. Following the restructuring

of the Faculty of Economics and Management in AY 2019, a decision was made to restructure the four Economics and Management type graduate schools, including this Department, into the Graduate School of Social Sciences starting AY 2021. As a result, this graduate department will be restructured into the Department of Professional Accountancy of the said graduate school, and the enrollment quota will change from the current 40 students to 20 students. Therefore, with the reduction in the enrollment quota through the university-wide organizational restructuring, the Department will be able to meet its quota with its current enrollment situation. It is hoped that under this new system, the Department will be able to communicate their special educational features to society and actively secure applicants.

As for other issues, although professional graduate schools are required by law to publish information on the circumstances of collaborations with persons in occupations that require specialization, persons engaged in businesses related to the occupations, and other related parties, this information for the “Curriculum Collaborative Council” has not been disclosed sufficiently through its website, etc. Improvement is necessary concerning this matter.

The following points should also be noted regarding educational activities and student enrollment. First of all, although class assessment surveys are conducted to constantly improve the educational programs and methods, the improvements based on the results of the survey are left to the individual teachers. The survey results must be utilized for systematic improvements. In addition, because the Department considers the results of the surveys to date may not have necessarily yielded valid answers, consideration of effective implementation by devising items on the questionnaires, etc., is desirable.

Also, for the written examination part in the general entrance examination, the applicant is able to choose to sit exams for both financial affairs and management accounting, or only one of them, and the subjects imposed will differ depending on when the entrance examination takes place, and the choices of the applicants. However, since students are expected to have a certain level of ability in both financial accounting and management accounting at the time of enrollment, in order to develop highly specialized professionals in the accounting field, it is expected that more systemic support for pre-entrance learning will be considered and devised for those students who opted out of these subjects in the entrance examination.

The Department is in the midst of a comprehensive restructuring of the graduate school as described above. However, to develop capable students with a high level of expertise as stated in the University's medium-term vision, the Department

must continue to train highly specialized professionals in the accounting field even after organizational restructuring. By making the most of the achievements in education and research so far, it is expected that the distinct features will be enhanced and further progress will be achieved under the new system.