

**University Accreditation Results**  
**(Results for Certified Evaluation and Accreditation for University)**

Ohara Graduate School of Accounting



Basic Information of the Institution	
Ownership: Private	Location: Tokyo, Japan
Accreditation Status	
Year of the Review: 2019	
Accreditation Status: Accredited (Accreditation Period: April 1.2020 – March 31.2027)	

## **Certified Evaluation and Accreditation Results for Ohara Graduate School of Accounting**

### **Overview**

The Ohara Graduate School of Accounting (hereinafter referred to as the “Graduate School”) has as its educational principles “to develop advanced accounting professionals with academic research-based knowledge, practical skills required in business, and a high professional ethical standard.” The Graduate School’s educational pillars are “implementing academic research,” “acquiring practical skills,” and “developing professional ethical ethics,” and its educational purpose is to develop individuals who are capable of “ensuring fairness in business accounting” and “appropriately realizing tax liability from an independent and impartial standpoint.”

In line with this mission and purpose, the Graduate School’s initial educational focus was on auditing, but it changed the major name from Specialization in Accounting and Auditing to Specialization in Accounting in AY2014 and has organized a curriculum that enables students to be exempt from subjects in the tax accountant examination. The Graduate School started AO entrance examinations in the same year, and shifted to a day-and-night-class system in AY2015 to accommodate working students. These reforms have led to an improvement in student enrollment, and the Graduate School has reached a certain level of achievement in training tax accountants. The Graduate School formulated the Second Mid- to Long-term Vision and Action Plan in AY2019 and has launched new initiatives. These initiatives are currently underway, and are expected to be implemented consistently going forward.

However, several issues need to be addressed for achieving the Graduate School’s mission and purpose. First, regarding education, the degree award policy (diploma policy) does not clearly indicate the learning outcomes that students need to attain in order to receive a degree, and learning outcomes are not appropriately grasped or evaluated. The Graduate School should improve its degree award policy and work on establishing methods and guidelines for grasping and evaluating learning outcomes.

Next, with regard to faculty, though the Graduate School carries out faculty development (hereinafter referred to as “FD”) activities related to class improvement, initiatives should be implemented to enhance faculty quality related to research activities and social contribution. As the Graduate School establishes the number of full-time faculty members for each special field of study, these numbers should be met.

In terms of social cooperation and contribution, the Graduate School established

the Institute of Social Sciences in AY2016 and holds lectures on regional public accounting and agricultural accounting. Since the Graduate School's policy states the intention to carry out joint research with companies and cooperate with external organizations, we hope the Graduate School engages more actively going forward.

Finally, regarding activities for ensuring the quality of education, the Graduate School has established a Self-Study Committee and a Future Plan Review Committee as organizations responsible for promoting internal quality assurance. However, their roles in internal quality assurance are unclear, and active efforts to enhance internal quality assurance based on self-study are insufficient. The Graduate School should improve its internal quality assurance system and make it function. Although an External Evaluation Committee has been established, it has not been active. We hope the Graduate School makes it function in order to ensure the objectivity of self-study.

The Ohara Graduate School of Accounting has received certified evaluation and accreditation as an organization as well as for its special field of study pursuant to the relevant laws and regulations, and has made sincere efforts to fulfill quota and improve its facilities in response to the requests for improvement made in these evaluations. Going forward, we hope the Graduate School actively engages in improvement based on self-study, expands its distinctive features as a professional graduate school in the field of accounting, and further enhances its value as an organization.

## **Suggestions for Improvement**

### *Internal Quality Assurance*

- The Graduate School has established the Self-Study Committee and Future Plan Review Committee as organizations responsible for internal quality assurance. However, their roles in the internal quality assurance system are unclear, and active efforts to enhance internal quality assurance based on self-study are insufficient. Therefore, the Graduate School should clarify the roles of the organizations responsible internal quality assurance and develop a process and management system for self-study and improvement based on the results thereof so as to improve its internal quality assurance system and make it function properly.
- Of the three financial statement documents, the statement of income and expenditures is not available on the Graduate School website. This should be improved.

### *Educational Program and Outcome*

- The degree award policy of the Accounting Program, does not indicate the learning outcomes, including knowledge, skills, and abilities, that students need to attain in order to receive a degree. This should be improved.
- Although the Graduate School is making efforts to grasp and evaluate learning outcomes through interviews in a Graduate Opinion Exchange Meeting, the learning outcomes stated in the degree award policy are not appropriately grasped or evaluated. This should be improved.

### *Faculty and Faculty Organization*

- As part of its FD effort, the Graduate School should not only improve class methods but also work on stimulating various activities, such as research and social contribution by faculty members, and enhancing faculty member quality.

### *University Management and Finance*

- Although the Graduate School holds an SD Activities Meeting and participates in workshops by external organizations in order to enhance the quality of office staff, these do not represent an organizational effort to acquire the knowledge and skills necessary for responding to changes in the higher education environment and carrying out educational and research activities and university management. The Graduate School should review its SD activities and carry out SD activities intended for office staff and faculty members in order to implement university management based on cooperation between them.
- Regarding finance and management, the Graduate School plans to make up for its deficit through the corporation's financial help for the time being. Although the net income from business activity of the Graduate School division is showing improvement due to the improvement in enrollment quota fulfillment, it is still in negative territory. Since the Graduate School division is highly dependent on the corporation, it does not have the necessary and sufficient financial base for stably implementing its educational and research activities. In order to "secure a financial base for consistent business activity" as stated in the Second Mid- to Long-term

Vision, the Graduate School should formulate a mid- to long-term financial plan including numerical targets and make efforts to establish a financial base.