

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

Ohara Graduate School of Accounting



Basic Information of the Institution	
Ownership: Private	Location: Tokyo, 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 Ohara Graduate School of Accounting

The Accounting Program in Ohara Graduate School of Accounting is an accounting professional graduate school with only one program, one graduate division, founded in 2006 by its parent institution Ohara Academy (Ohara Gakuen) in response to increased specialization within the profession. The Program's educational mission is to "train advanced accounting specialists equipped with knowledge acquired through academic research, expertise required for business, and high professional ethics." With "practice of academic research," "acquisition of skills required for practice," and "cultivation of strong professional ethics" as the pillars of education, the Program aims to contribute to society by training more specialized accounting professionals. Based on this mission, the Program aims to develop accounting professionals who require a high level of expertise through providing education that cultivates deep knowledge and outstanding ability to train capable students who can respond to social needs. Specifically listed as capable students responding to social needs are (1) certified public accountants, (2) licensed tax accountants, and (3) specialists in the finance department of companies and public institutions, and the Program has a distinct purpose as a professional graduate school of business management.

To realize its distinct objectives, the "First Medium- to Long-Term Vision" was formulated in April 2013, and the Program has engaged in practical reforms such as aiming to improve the insufficient enrollment numbers of tax accountants by converting its traditional educational plan with its focus on the training of certified public accountants and striving to train tax accountants. To further maintain and develop the first phase initiatives, the "Second Phase Medium- to Long-Term Vision and Action Plan" was formulated in April 2019, and the Program has been working on five objectives: "(1) Aim to achieve educational objectives effectively in response to diversifying needs," "(2) Work to improve the quality of education," "(3) Strive to further enhance educational and research facilities," "(4) Strengthen connections with schools in the Ohara Academy Group and train a large number of advanced accounting professionals," and "(5) Secure a financial foundation for continuous business activities."

As for the distinctive features of the Program, the Graduate School has established an extra-curricular learning system that allows students to take courses run by Ohara Academy, the parent organization, for free. This system reduces the financial burden of the students and supports career development. Many of the administrative

Ohara Graduate School of Accounting

staff have educational experience and knowledge in the accounting field and are able to advise students with expertise regarding their courses and qualifications. Such endeavors are commendable.

On the other hand, although the Program is currently implementing the “Second Phase Medium- to Long-Term Vision and Action Plan,” appropriate improvements are necessary for the following points.

First, concerning the faculty, as there are no full-time female faculty members, diversity must be considered in structuring the faculty. In addition, there is only one full-time teacher in the management accounting system, although the policy for structuring educational organizations states there must be two. Improvements to appropriate faculty organization that adhere to the self-defined policies are necessary. Additionally, the establishment of a faculty assessment system is desirable to regularly assess the research activities of the full-time faculty members and their contributions to the management within the organization. In relation to the research environment, although considerations are made to ensure average teaching loads because the burden of class time has increased for some teachers in order to respond to the day and night class system, consideration is desired for research time and preparation for education.

Next, regarding student support along with education and research environment, although the collection of books in the library is being supplemented, further improvement of literature such as academic papers is necessary for preparing master's theses on the tax accountant examination. Regarding the facility, although the Program is working on being barrier-free to address people with disabilities, it is partly dependent on the human system. Further improvement is desired. Moving forward, sufficient support granted to the graduates is expected, including the establishment of the alumni association, and organizing a network of graduates.

Finally, the Program has established an “External Review Committee” based on the past Accreditation Results of the Certified Evaluation and Accreditation for Professional Graduate Business School, but it has not held a meeting since then. Since the Curriculum Collaborative Council was newly established in response to the legislative amendments in AY 2019, organizing a means for listening to external opinions is a must. On top of this, although the Curriculum Collaborative Council holds meetings to hear opinions, because there is no system in place to incorporate these opinions in designing the curriculum, there is a need to properly integrate the opinions from external people in the industrial and accounting fields into the curriculum.

In recent years, the enrollment quota for the Program has gradually increased with the increasing number of students aspiring to become tax accountants. Since the

Ohara Graduate School of Accounting

quota is increasing from 35 to 45 in AY 2021, it is necessary to systematically work on further development and strengthening of the research supervision system, including the above mentioned provision of the books and materials as well as the thesis guidance necessary for partial exemption from the tax accountant examination. Also, as some of the items mentioned in these Accreditation Results were mentioned in the results of the previous Certified Evaluation and Accreditation for Professional Graduate Business School, it is hoped that while considering and implementing improvement measures, the Program will proactively develop measures that highlight the distinct features of the Program and contribute to the further enhancement and development of education.