

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

LEC Graduate University of Accounting, MBA program with a
specialization in professional accountancy



Basic Information of the Institution	
Ownership: Private	Location: Tokyo, Japan
Accreditation Status	
Year of the Review: 2014	
Accreditation Status: unaccredited	

**Certified Evaluation and Accreditation Results
for MBA program with a specialization in professional accountancy,
the LEC Graduate University of Accounting**

The MBA program with a specialization in professional accountancy (hereafter, the Program) at the LEC Graduate University of Accounting sets its mission to “contribute to the development of economic society by providing a quality education that integrates theory and practice while conducting research therefor.” And the Program has engaged in educational activities for the specific purpose of “raising high quality professionals with expert knowledge about domestic and international standards of accounting and taxation, equipped with professional ethics and high-level reasoning and practical abilities, who are appropriate to the globalization of the economy and the progress of information technology”

The Program underwent a review of the Certified Evaluation and Accreditation for Professional Graduate Business School by Japan University Accreditation Association (JUAA) in 2009 and a review at institutional level by the National Institution for Academic Degrees and University Evaluation (NIAD-UE) in 2010, but failed to satisfy the standards set by either. This year, the Program is being evaluated by JUAA for a second time.

The Program focuses on the education of adults, and its notable feature is providing individual consultation utilizing information technology, instead of uniform guidance, on course selection and learning, since each student comes with a different educational background and set of practical experiences.

However, there are many serious issues that must be improved, which we detail in the following paragraphs.

The first issue involves the approval of credits. The Program divides the subjects in Instruction for Research on Tax Law, (which is required for the master’s thesis and emphasizes the Program goals of education and management) into four levels: Introductory, Introduction Writing, Literature Review, and Writing Up. Research Supervision Committee, made up of faculty members, is collectively responsible for supervising students. However, in these subjects, with the exception of the Introductory class, each student is only given 15 to 20 minutes of individual guidance, and during that time students who are not receiving guidance wait in the classroom or go elsewhere. Four credits are offered for this format, but the level of instruction does not satisfy the requirement for study hours per credit. This must be improved immediately.

We also note two further points regarding the course in Instruction for Research on Tax Law. According to the syllabus, the purpose of the classes (with the exception of the Introductory class) is “to cultivate the peculiar way of thinking through thesis writing and discussions,” and “students taking the subject are required to actively engage in thesis writing, and at the same time participate in discussions and make contributions to the entire class.” As criteria for assessment, it is indicated that in each class the “contribution to the entire class including attendance” accounts for 70 percent of the grade. However, the actual teaching method for the subjects is, as mentioned above, the faculty’s consultation with individual students, and whole class discussions do not take place. In other words, the reality of the class differs from the purpose of the class as stated in the syllabus. This must be improved. Additionally, from the perspective of teaching methodology, while the four level step-up instruction system is conducted by a team consisting of practitioner faculty such as certified public accountants and licensed tax accountants and non-accounting research faculty, it tends to produce master’s theses as mechanistic and perfunctory products. The Program should make sufficient changes so that guidance for writing the master’s thesis matches the purpose of the class, as stated in the Program’s purpose to “cultivating the high-level logical thinking required of professional accounting specialists.”

The second issue concerns faculty organization and the hiring and promotion of faculty. In response to the age disparity of research faculty that was pointed out in the previous accreditation review by JUAA, younger faculty have been employed, but elderly research faculty have been employed as specially-appointed faculty and still teach in the Program. It appears the Program switched the full-time faculty with the special-appointed faculty. Also, among 14 full-time faculty members, one professor has been treated as a permanent employee of the parent corporation and one lecturer has been treated as a contract employee, and other faculty members have been hired on a consignment basis and have been paid by the numbers of hours they teach. The latter, like adjunct faculty at other universities and graduate schools, are not eligible for the employee's pension plan or the health insurance program. The difference in status is reflected in the significant disparity of teaching hours that exists among faculty members and in the amount of services they engage in, such as serving on committees. Those faculty members hired via a teaching-hour contract do not have to work for the Graduate School aside from the classes they teach and the committees they are paid to participate in. In this sense, the reality of their working conditions is far from full-time. In addition, a full-time faculty (an academic) who specializes in British philosophy and British history of ideas is in charge of research guidance for the tax law course. This is not acceptable in terms of the subject appropriateness of the subject or its corresponding specialization, and must be improved.

Putting all these accounts together, the organization of full-time faculty is not considered appropriate to achieve the basic mission of a professional graduate school in the field of accountancy.

In regards to hiring and promotion, according to the Reference Standard on the Review of Scholarly Attainment, promotion from associate professor to full professor requires no less than five years of associate professor experience and one authored book or no less than five academic papers. However, a professor promoted in 2012 had only two years of associate professor experience and one co-authored book with less than five academic papers. Thus, although the regulations and standards for promotion have been defined, in reality this is not implemented according to the regulations.

The third issue concerns the selection of students. According to the self-study report of the Program, "[the Program] admits students deemed suitable according to the admission policy and the selection criteria and method by appropriate and objective evaluations." However, in the admission records of past years, there have been cases an applicant was rejected despite their score being high enough to satisfy a passing mark, and other cases where an applicant was admitted despite a score that did not reach the passing mark. When this point was queried in the site visit, it was clarified that according to articles (3) and (4) of the regulations of the Evaluation Criteria for the General Entrance Exam, while the interviewer marks the score in the oral exam, the interviewer can decide on a pass or fail arbitrarily, separate from the marked score. While the decision criteria of the entrance exam exist as a system, this system itself encourages unfairness, and damages the fairness, impartiality, and transparency of the entrance exam. This situation must be immediately corrected.

Assessing the situation comprehensively, serious shortcomings are found in the quality of education, and JUAA has determined that the Program does not satisfy the Professional Graduate Business School Standards of JUAA.