

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

**Graduate School of Economics and Business Hokkaido University,
Division of Accounting**



Basic Information of the Institution	
Ownership: National	Location: Hokkaido, Japan
Accreditation Status	
Year of the Review: 2023	
Accreditation Status: accredited (Accreditation Period: April 1, 2024 – March 31, 2029)	

**Certified Evaluation and Accreditation Results
for the Graduate School of Economics and Business, Hokkaido
University, Division of Accounting**

The mission of the Graduate School of Economics and Business, Hokkaido University, Division of Accounting, also known as Hokkaido University Accounting School, or HAccS, is to “train accounting professionals with advanced skills, a broad perspective, and a strong sense of social responsibility and ethics who are worthy of being the driving force of the 21st century economy and society.” Responsive to providing the diverse expertise necessary for the accounting profession in society, HAccS develops the skills required of accounting professionals in two directions: (a) Skills to succeed in the forefront of the business sector and (b) Skills to help drive forward regional economies, including Hokkaido’s. Operating under the above-described mission and objective, the Accounting School has graduated a large number of competent professionals, including certified public accountants, who have gone on to work in the public and private sectors.

As for its economy, Hokkaido as a region faces considerable challenges in providing post-graduation employment opportunities. Nevertheless, since its founding HAccS has consistently produced successful CPA (essay) candidates every year through its dedicated small group education and nurtured professionals who succeed in Hokkaido and beyond. These achievements clearly embody Hokkaido University’s educational philosophy of the “Frontier Spirit.” To implement education based on this noble philosophy, HAccS has established five key themes and two strategies in its medium- and long-term vision. The themes are “the need for accounting knowledge with an international breadth,” “the need to constantly update accounting knowledge in keeping with progressive and increasingly complex corporate activities,” “the need to respond to various changes in the environment,” “expectations to serve as an independent third party with a strong sense of ethics and integrity,” and “expectations from the public sector,” while the strategies include “increasing the basic subject group” and “providing classes characterized by small-group instruction, internationally-oriented subjects, and active learning methods.” Design and implementation of the curriculum aligned with HAccS’s key themes and strategies are made possible by the organizational structure of the Graduate School being divided into two separate organizations, Faculty Organization, and Educational Organization. Since AY2022, HAccS has established the three additional strategies of “promoting education that utilizes various resources of the university,” “strengthening collaboration with outside organizations,” and “training globally-minded accountants grounded in the local community.”

HAccS's education program offers a structured and coherent curriculum, with courses organized in a table that shows the subject level on a horizontal axis and the subject field on a vertical axis. Classes are conducted in small groups and many adopt such teaching strategies as presentation, discussion, and role playing to promote communication and active learning.

With respect to faculty organization, teachers who teach accounting courses and IT and information courses belong to the Accounting Division of the Faculty of Economics and Business, while teachers in charge of economics, business management, and statistics courses are transferred to the Division of Modern Economics and Business on rotation. This commendable arrangement ensures the independence of the Accounting Division and smooth collaboration with the Faculty of Economics and Business and the Graduate School of Economics and Business. As a unique initiative aimed at quality assurance of education, HAccS undergoes an annual teaching evaluation by the Japanese Institute of Certified Public Accountants Hokkaido Chapter and uses the results for improvement. Also worth noting is that two of HAccS's full-time teachers (one of whom is a "deemed full-time faculty member") are its graduates. As an embodiment of the Accounting School's mission and purpose, these teachers serve as role models who help motivate students.

This year's certified evaluation and accreditation for professional graduate business schools did not identify any issues requiring urgent action on HAccS's part. As a professional graduate business school with the mission to train skilled accounting professionals and the purpose of achieving that mission by providing education connecting theory and practice, HAccS's present performance is highly commendable.

There are several areas of improvement the Accounting School should address, however, to ensure future development.

First, efforts should be made to promote faculty diversity in terms of nationality in line with HAccS's aim to become more internationally oriented.

Second, HAccS has no collaborative or partnership agreements in place to promote cooperation with businesses or organizations, nor does it plan to forge such agreements in the near future. As such, no talks are being held on the transfer or management of funds in relation to potential collaborative alliances. Considering HAccS's medium- to long-term future, and from the standpoint of engaging with the outside world, the Accounting School needs to start planning collaborative or partnership agreements with businesses and organizations for such purposes as sourcing internship providers and obtaining external funding.

Third, as an accounting graduate school within Hokkaido University, a major

comprehensive university emphasizing graduate education, it is important for HAccS to increase its presence and recognition domestically and internationally. Fourth, in the increasingly dynamic environment surrounding the accounting profession, HAccS must adapt to the changing business landscape so as to continue delivering its mission as an accounting graduate school. Accordingly, HAccS is expected to enhance its organizational agility by establishing more clearly which party bears the ultimate responsibility in delivering its exclusive purpose of training skilled accounting professionals. This will be an important issue following Hokkaido University's decision to split the Graduate School into the Faculty Organization and the Educational Organization, with HAccS's teaching staff comprised of teachers from the Faculty of Business and Economics and the Graduate School of Business and Economics; but HAccS is likely to continue to rely on timely and appropriate decisions and actions by the Dean of the Accounting School to operate effectively.

HAccS is expected to utilize the results of this certified evaluation and accreditation for professional graduate business schools, continue to assure and enhance the quality of its education program, and develop its unique characteristics to achieve further growth.