

Current Status of Accounting Education in Japan and for Future
– Educational Evolution in use of Information Technology and Multimedia –

Committee on the Application of Information Technologies in Accounting Education

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1. Goal and current status of accounting education in Japan

Mastering of accounting philosophy is a goal of accounting education. Therefore, addition to the learning of schema of accounting procedures, students must study the social, economical and cultural environment changes from the view point of past, present and future situations. Through these processes, accounting education would make students to understand and utilize accounting-information, and provides the basic concept of accounting philosophy.

Table A below shows the traditional accounting curriculum in Japan. In this curriculum, Introductory accounting is placed in 1st step of accounting course. Students must study language of accounting at 1st step. At 2nd stage, financial accounting or cost accounting is placed. In management accounting or financial analysis students will study the usefulness of accounting information, and at last they could master the framework of accounting theory though auditing or tax-accounting.

Explosive progress in information technology is altering education in accounting curriculum. In traditional accounting curriculum, classes for accounting information systems titled “accounting information system” or “computer accounting” are placed besides accounting proper courses.

Table A Standard accounting curriculum in Japan

Step	Principal accounting subjects
1 st Step	Introductory Accounting
2 nd step	Financial accounting, Cost accounting
3 rd Step	Management accounting, Financial analysis → Auditing, Tax accounting

2. Principles of multimedia utilization for accounting education

Especially proposition that accounting education in university would divide into two parts, accounting literacy and professional accountant education, will lead following outlines.

a) Aggregation of subjects on accounting and multimedia

Utilization of computer as a tool for collecting, expressing communication information would deepen the ability of students for problem solving. In those classes, students will use computer by spreadsheet, database-manager, package software, and recognize the important role of computer system in actual society.

b) Computer accounting course should be intended for growing up of the ability how information is generated or utilized.

Classes should be composed for accounting professionals who make accounting information. In those classes following themes should be discussed. Information demands analysis, systems analysis, design, development, tests and systems auditing etc.