

EVALUATION REPORT OF EDUCATIONAL CREDENTIALS

TYPE OF REPORT: **COURSE REPORT**

DATE OF EVALUATION: April 12, 2008

APPLICANT'S NAME: -----

ACEI Ref.#: xx.xxxx.xx

DATE OF BIRTH: 08/01/1979

COUNTRY OF BIRTH: Japan

COUNTRY OF STUDY: JAPAN

PURPOSE OF EVALUATION: **Professional Certification (CA State Board of Accountancy)**

The educational equivalency recommended in this report is advisory and reflects the opinion and judgment of the Academic Credentials Evaluation Institute, Inc., based on established guidelines and criteria. This recommendation is not binding and does not restrict an agency or institution in making its own determination of the level of the education or credit equivalency in accordance with its policies.

Course Report: This Report identifies and describes each transcript, certificate, degree (if any) submitted for evaluation, identifies the institution(s) attended and location(s) with dates of attendance, provides profile(s) on the institution(s) and program(s) [institution status, entrance criteria, length of study], recommends the U.S. educational equivalent of each level of study and credential earned (if any), provides a list of courses/subjects studied per academic year and converts instruction (lecture & Laboratory) hours into equivalent U.S. semester units of credit for all post-secondary/university level courses. The Course Report does not provide grades. The Comprehensive Report evaluation provides grades.

NOTE: The enclosed evaluation report was prepared in accordance with established guidelines and reflects ACEI's best judgment of the educational credentials submitted. Questions concerning the evaluation report must be submitted in writing to ACEI. To protect the privacy of the applicant, ACEI staff is not authorized to discuss evaluations over the telephone. Please refer to **Section 6. Terms and Conditions** on the ACEI Application or visit the ACEI website at www.acei1.com. Thank you.

This evaluation has been prepared in accordance with the requirements of the State of California, Board of Accountancy, the U.S. agency for which the evaluation is intended. Requests for extra official reports of this evaluation by the applicant will be duplications of the same exact report released to the California Board of Accountancy which may not satisfy the requirements of another institution/agency. If additional data is required by the recipient(s) of this report (other than the California Board of Accountancy), the applicant is advised to contact ACEI for information on other types of evaluation reports available and related fees.

ACEI is a Charter Member of the Association of International Credential Evaluators, Inc.
For information on the Association please visit www.aice-eval.org.

The Academic Credentials Evaluation Institute, Inc. has evaluated the above-named individual's educational credentials which include the following:

A. UNDERGRADUATE UNIVERSITY EDUCATION

- 1. Name of Credential Earned:** Bachelor of Arts in Commerce, awarded on March 20, 2003
- Name of Institution Attended:** Otaru University of Commerce
- Location of Institution:** Otaru, Japan
- Dates of Attendance:** April 7, 1999 – March 20, 2003
- Program Description:**
- Institution Status:* The above-named University is recognized as a degree-granting institution of higher education by the Ministry of Education in Japan.
 - Entrance Criteria:* Completion of secondary school in Japan (comparable to senior high school graduation in the United States) and passing entrance examinations are required for admission to the above-named University's undergraduate programs.
 - Length of Study:* The Bachelor of Arts degree requires four years of full-time study.
 - Provides Access:* Holders of the Bachelor's degree are eligible to pursue their studies at the graduate level or seek employment in Japan.

UNITED STATES EDUCATIONAL EQUIVALENCY RECOMMENDATION

The studies completed and credential earned represent a level of learning equivalent to the **Bachelor of Science in Business Administration** as awarded by regionally accredited institutions of higher learning in the United States.

The following courses were included in the undergraduate studies evaluated:

Otaru University of Commerce	United States Semester Units of Credit
Academic Years: 1999-2003	
Psychology I	2.0
History I	2.0
Sociology I	2.0
History of Social Philosophies I	2.0
Sociology II	2.0
Methodology of Science	2.0
Psychology II	2.0
Culture and Arts	2.0
Environmental Science I	2.0
Chemistry I	2.0
Ethics	2.0
Studies and Learning	2.0
Current Issues of Our Society I	2.0
Lifestyle and Health	2.0
Preventive Medicine	2.0
English I	2.0
English I	2.0
English I	2.0
English II	2.0
English II	2.0
French I	2.0
French I	2.0
French I	2.0
French II	2.0
French II	2.0
Microeconomics	4.0
Statistics	4.0
Mathematical Statistics	4.0
History of Economic Thoughts	4.0
Economic History	4.0
International Economic History	4.0
Money, Credit and Banking	4.0
Public Economics	4.0
Industrial Organizations	4.0
Agricultural Economics	2.0
Public Finance	4.0
Basic Mathematics	4.0
Topics in Economics II	4.0
Macro Marketing	4.0
Business Management	4.0
Introductory Accounting	4.0
International law	4.0

Introductory Theory of Information System in Organization	2.0
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Otaru University of Commerce	United States Semester Units of Credit
Academic Years: 1999-2003 (continued. / ...)	
Introduction to Information Systems	2.0
History and Modern Society	4.0
Seminar and Thesis	12.0
TOTAL SEMESTER UNITS OF CREDIT:	134.0

SAMPLE

B. GRADUATE UNIVERSITY EDUCATION

- 1. Name of Credential Earned:** Degree of Master of Business Administration, Division of Management Information, awarded on March 23, 2007
- Name of Institution Attended:** Hokkaido University
- Location of Institution:** Sapporo, Japan
- Dates of Attendance:** 2004-2006
- Program Description:**
- *Entrance Criteria:* Admission to the Master's degree programs at Hokkaido University requires the Bachelor's degree.
 - *Status of Institutions:* The above-named University is recognized as a degree-granting institution of higher education by the Ministry of Education in Japan.
 - *Length of Study:* The Master of Business Administration degree requires two years of full-time study.
 - *Provides Access:* Holders of the Master of Business Administration degree are eligible to continue their studies at the post-graduate (Doctoral) level or seek employment in Japan.

UNITED STATES EDUCATIONAL EQUIVALENCY RECOMMENDATION

The studies completed and credential earned represent a level of learning equivalent to the **Master of Business Administration with concentration in Management Information** as awarded by regionally accredited institutions of higher learning in the United States.

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The following courses were included in the graduate studies evaluated:

Hokkaido University	United States Semester Units of Credit
Academic Years: 2004-2006	
Special Study of Human Resource Development	4.0
Special Study of Accounting System	4.0
Special Study of Managerial Accounting	4.0
Special Study of Auditing	4.0
Seminar of Management Information I	4.0
Seminar of Management Information II	4.0
Special Study of Business Management	4.0
Special Study of Marketing	4.0
Master's Thesis (Research Paper)	----
TOTAL SEMESTER UNITS OF CREDIT:	32.0

Evaluation Remarks:

- **Credentials:** The evaluation is based on official transcripts and Certificate of Degrees Awarded issued by the Institutions cited in the report.
- **References:** Information on the educational system of Japan, the institution attended, and the United States educational equivalency recommended is in accordance with established guidelines and standards published in a number of sources, including but not limited to the following:

A Guide to Educational Systems Around the World, 1999, American Association of Collegiate Registrars and Admissions Officers and the National Association of Foreign Student Affairs: Association of International Educators, Washington, DC.

International Handbook of Universities, 15th Edition, International Association of Universities, London, England.

Japanese College and Universities, 1999-2001, Association of International Education, Ministry of Education, Science, Sports and Culture, Tokyo, Japan.

World Data on Education, 2001, UNESCO, Bureau on International Education, Geneva, Switzerland.

World Education Series, Japan, 1986, American Association of Collegiate Registrars and Admissions Officers, Washington, DC.

World List of Universities and other Institutions of Higher Education, 20th Edition, International Association of Universities, London, England.

Equivalency Recommendations & Guarantees: The U.S. educational equivalencies recommended in ACEI evaluation reports and the conversion of instruction hours into the U.S. equivalent semester units of credit are in accordance with established guidelines and standards approved by the **Association of International Credential Evaluators, Inc.**, and the **National Council on the Evaluation of Foreign Educational Credentials** as well as the considered judgments of qualified international credential evaluators and educators. ACEI evaluation reports are **advisory** and not binding on any institution, agency or third party. ACEI does **not** guarantee that an applicant, agency, or any third party will agree with its educational equivalency recommendations and assumes no responsibility for judgments or opinions made by an applicant, agency, or by any third party which disagrees with its educational equivalence recommendations.

-----END OF EVALUATION-----

ACADEMIC CREDENTIALS EVALUATION INSTITUTE, INC.

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