

CURRICULUM VITAE

SATOSHI SUGAHARA

B. Econ., LL.M., M. Ed, M. Com, Ph.D.

Professor in Accounting

Kwansei Gakuin University (KGU), Faculty of Business Administration

1. EDUCATION

- **Doctor of Philosophy in Business and Accounting (Yokohama National University, Japan, 1997-2000).**
The title of my Ph.D. dissertation was "Accounting for the Mark to Market Differences from Financial Instruments: A Study on Accounting Entity".
- **Master of Commerce with Merit (Australian National University, Australia, 2003).** This program gave me my first experience of learning and teaching accounting in overseas. I learnt various aspects of IFRS education in Australia and the effectiveness of E-learning and online proprietary virtual learning environment (e.g. WebCT) applied for accounting education. Professor Gregor Shirley was my supervisor and I completed a master thesis titled "Web Usage by First Year Undergraduate Accounting Students".
- **Master of Education in Research Methodology (University of Sydney, Australia, 2012).** This program was designed for learning various research methodologies including quality, quantity and mixed based research approaches. I attended to classes over this master program in order to reflect specific knowledge and skills to my research activities on accounting education. My supervisor was Dr. Rachel Wilson, and I developed a coursework paper titled "Discourse surrounding the International Education Standards for Professional Accountants (IES): A Content Analysis Approach".
- **Master of International and Business Law (Yokohama National University, Japan, 1995-1997)**
- **Bachelor of Economics (Yokohama National University, Japan, 1991-1995)**

2. TEACHING & RESEARCH EXPERIENCE

- **Teaching Position, School of Business Administration, Kwansei Gakuin University, JAPAN (April 2016 to Present)**
Professor (April 2016 to Present)

My primary roles with this position is 1) design, development and delivery of the courses on "Introductory course for bookkeeping" for 1st year Undergraduates; "Introductory course for Cost Accounting" for 2nd, 3rd and 4th year undergraduates; "Advanced course for bookkeeping" for Postgraduates, 2) Coordination of experiential learning tour to Italy where students visit universities and industries in Italy and learn by doing actual activities

and theories related with accounting and businesses”, and 3) Coordination of Active Learning Course using LEGO.

- **Teaching Position, Faculty of Commerce, Hiroshima Shudo University, JAPAN (April 2000 to March 2016)**

Professor (April 2010 to March 2016)

Associate Professor (April 2002 to March 2010)

Senior Lecturer (April 2000 to March 2002)

My primary roles of this position were 1) design, development and delivery of the courses on “Introductory course for Financial Accounting” for 1st and 2nd year Undergraduates; “Advanced course for Financial Accounting” for 3rd and 4th year undergraduates; “Financial Accounting” for Postgraduates, 2) Coordination of speakers on “Business Entrepreneurship” and “Special Accounting Course”, and 3) Coordination of “Internship Program” for all years students at the Faculty of Commerce.

I coordinated and developed a new course called “Special Accounting Course” that mainly aimed to foster first and second year students’ motivations to learn accounting. In HSU, many accounting students ended up learning accounting in the earlier year of their university life and changed their major into other business related subjects. To encourage more students to retain their interest in accounting, this course applied various innovative teaching and learning approaches such as playing business game, involving in experiential learning environment of running business and attending guest speakers’ symposiums and workshops. I designed and developed the original draft of this course and am currently responsible to investigate, coordinate and implement innovative teaching methods in this course with my several colleagues.

I have also arranged inviting several distinguished scholars from overseas for the summer intensive courses at the HSU. I collaborated with these visiting scholars to provide international and interactive teaching and learning experiences among undergraduate students at the HSU. Not only did these programs provided students actual hands-on learning environment with globally prominent professors, but also these helped academics in HSU and other accounting colleagues in Japan to develop research networks.

1. Professor Kim Watty, Deakin University, Australia, Introductory Course for Australian Accounting and Accounting Education, Summer 2012
2. Professor Richard M. S. Wilson, Loughborough University, UK, Introductory Course for UK Accounting, Professional Accountants and Accounting Education, Summer 2010
3. Professor Andrea Cilloni, University of Parma, Italy, Introductory Course for Italian Accounting and Accounting History, Summer 2007

- **Visiting Scholar Experience**

I have become a visiting scholar at several times of my scholarly career. Being working as a visiting scholar, I continuously engaged in various research activities, attending and presenting my papers at the workshop and interacting with staffs and faculties. These experiences gave me great chances to improve my skills of teaching and researching activities.

1. Visiting Scholar, Deakin University, Faculty of Business and Law (February to March 2012)
2. Visiting Scholar, Sydney University, Faculty of Education and Social Work (January to March 2012)
3. Visiting Scholar, Australian National University, School of Business and Information Management (December 2003 to March 2004)

3. MEMBERSHIPS OF PROFESSIONAL AND SCHOLARLY ASSOCIATION

- Accounting and Finance Association of Australia and New Zealand (AFAANZ)
- American Accounting Association (AAA)
- Asian Academic Accounting Association (AAAA)
- European Accounting Association (EAA)
- International Association for Accounting Education and Research (IAAER)

- Japan Accounting Association (JAA)
- Japanese Accounting Association for Accounting Education and Research (JAAER)

4. RESEARCH AWARDS

- Emerald Literati Network 2012 Award of Excellence, “The impact of cultural factors’ learning style preference: A global comparison between Japan, Australia and Belgium” in Asian Review of Accounting.
- The British Accounting & Finance Association’s Special Interest Group on Accounting Education (BAFA-SIG) Annual Best Paper Prize 2010 “The Role of Cultural Factors in the Learning Style Preferences of Accounting Students: A Comparative Study between Japan and Australia”
- The Best Paper on an Education Theme Presented at the IAAER’s 10th World Congress of Accounting Educators, Istanbul, 2006

5. SUCCESSFUL GRANT APPLICATIONS

- The research titled “Development of International Accounting Education for Global Accounting Profession: An international Comparative Approach” was funded by the Japan Society for the Promotion of Science (JSPS) a fund for the Promotion of Joint International Research (Fostering Joint International Research(A)), from 2019 to 2021 (JP¥13,390,000 for three years)
- The research titled “Development of International Accounting Education for Global Accounting Profession” was funded by the Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research, from 2015 to 2018 (JP¥3,500,000 for four years)
- The research titled “Accounting Education in a Global Era” was funded by the Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research, from 2011 to 2014 (JP¥3,000,000 for four years)
- The Research Grant for International Education Standards for Professional Accountants titled “Exploring Models of Accounting Education and IESs Adoption by Professional Bodies and Tertiary Institutions in Australia, Japan and Sri Lanka,” funded by ACCA and IAAER (GB£16,000).
- The research titled “Developing global accounting education framework: an approach from learning style study” was funded by Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research, from 2007 to 2009 (JP¥2,500,000 for three years)

6. EDITORIAL BOARD MEMBER

- A member of editorial Board for “Meditari” published internationally in South Africa (2010 to present)
- A member of editorial board for “Accounting Education: an international journal” published by IAAER (2007 to present)
- A member of the Editorial Board for Revista Contabilidade e Fingncas (RCF) (an international journal published by University of Sao Paulo, Brazil)

7. PUBLIC ACTIVITIES

- A member of advisory committee for reused residence, organized by City of Hiroshima (2008 to present)

8. CHAIR OF CONFERENCES AND MEETING

- The Chair of The 23rd International Euro-Asia Research Conference (June, 2018)
- The Chair of 2017 Annual Meeting for Meditari Accountancy Research Conference (Sep, 2017)
- The Chair of 16th Annual Meeting for Euro Asia International Research Seminar (Sep., 2010)
- The Chair of 1st Annual Meeting for Japanese Association of Accounting and Educational Research (JAAER) (Oct., 2009)

9. PRESENTATION AT THE WORKSHOPS

- Research Presentation (SMEs accounting) at University of Bologna, Italy (Oct, 2017)
- Research Presentation (Grounded Theory Approach) at Deakin University, Australia (March, 2012)
- Research Presentation (Research Methodology) at University of Parma, Italy (Nov, 2011)
- Research Presentation (Research Methodology) at Kobe University, Japan (Dec, 2010)
- Research Presentation (Learning Style and Culture) at Kyushu University, Japan (May, 2010)
- Research Presentations (Accounting Ethics Education) at Sun Yat-Sen University and Jinan University, China (June, 2008)