

### 1. Area of expertise, research area, or current themes in his/her research

Area of expertise (research field): Management accounting. Current research theme: Strategic management systems (including BSC, Sustainability BSC, ABM, Beyond Budgeting, Strategic Performance Management and Target Costing)

### 2. Supervision Policy

The basis of research in the graduate school can be summed up as 'being able to logically explain one's idea to others by displaying explicit and rational grounds.' Value is placed not only on reading and sorting of data and information, also on learning through discussions with me and/or other seminar students.

### 3. Advice to prospective students

In order to achieve students' research objectives, they should proactively participate in the research. In Japan there is a saying, 'silence is golden,' however, in this research guidance, 'silence is sin.' It is obvious that students should be proactive while examining their own research theme. In addition students are required to provide their comments to the research of other members. Also, students are required to have basic knowledge of accounting elements such as bookkeeping, cost accounting and management accounting.