

curriculum vitae

Prof. Dr. Toshihiko ISHIHARA

as of 1 Sep 2025

Professor of Public Governance and Accounting, Business School,
Vice-President, Kwansei Gakuin University, Japan

Birth Date	28 May 1960: 65 years old
Cntact Details	- Home 6-8-34 Nishi-Okamoto Higashinada-ku Kobe 658-0073 Japan Tel: +81(0)90 3359 1525 E-mail: toshikun@mse.biglobe.ne.jp Website: https://www.kgishihara.com - Work Business School Institute of Business and Accounting Kwansei Gakuin University 1-1-155 Uegahara Nishinomiya 662-8501 Japan Tel: +81(0)798 54 6238 E-mail: z95011@kwansei.ac.jp - Work CIPFA Japan Branch 306 ARK Tamatani 1-7-13 Morikita-machi Higashinada-ku Kobe 658-0001 Japan Tel: +81(0)90 9281 0001 Email: ishihara@cipfa.jp
Education	- February 2000 Doctor of Commercial Science Thesis (Book): <i>Risk-Driven Audit Approach</i> Management School, Kwansei Gakuin University, Japan - March 1986 Master of Commercial Science Dissertation: <i>Assessment and Control of Audit Risk in an Financial Statement Audit</i> Management School, Kwansei Gakuin, University - March 1984 Bachelor of Economics Dissertation: <i>Financial Information in Local Government</i> Faculty of Economics, Kwansei Gakuin University
Qualification	1989-Present, Certified Public Accountant, The Japanese Institute of Certified Public Accountants (Japan), Japan, Reg. No. 9922 2009-Present, Chartered Public Finance Accountant, The Chartered Institute of Public Finance and Accountancy (CIPFA), UK , Reg. No. 88877 Prof. Ishihara was qualified a CPFA as a first Japanese professional.
Academic Work Experience	2025-Present Vice President, Kwansei Gakuin University 2025-Present Administrative Trustee, Kwansei Gakuin Education Foundation

curriculum vitae

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| 3 | 2020 - 2025
Director, Research Centre for Value Co-Creation of Kwansei Gakuin University |
| 4 | 2015-Present
Professor, Business School, Institute of Business and Accounting (IBA), Kwansei Gakuin University, Nishinomiya City, Japan
Current teaching: <ul style="list-style-type: none"> ▪ Accounting ▪ Management Accounting ▪ Auditing and Assurance ▪ Public Management and Governance ▪ Public Policy ▪ Leadership of Elected Mayors ▪ University Management ▪ Hospital Management ▪ Individual Research |
| 5 | 2009-2011
Dean, Institute of Business and Accounting (Business School and Accounting School), Kwansei Gakuin University |
| 6 | 2005-2015
Professor, Accounting School, IBA, Kwansei Gakuin University |
| 7 | 2000-2005
Professor, Institute of Industrial Research, Kwansei Gakuin University |
| 8 | 1995-2000
Associate Professor, Institute of Industrial Research, Kwansei Gakuin University |
| 9 | 1994-1995
Associate Professor, Faculty of Management, Kyoto Gakuen University, Kyoto Japan |
| 10 | 1990-1994
Assistant Professor, Faculty of Economics, Kyoto Gakuen University, Kyoto Japan |
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| Ph.D. Supervision | <p>Professor Ishihara is the Professor of Institute of Business and Accounting (= Graduate School) at Kwansei Gakuin University. In Prof. Ishihara lab, there are about 30 academicians, which is one of the largest academic labo. in Japan. He has already supervised 20 doctoral theses as a chairman in these 10 years. And he is supervising 10 Ph.D. students. The titles of 20 Ph.D. theses supervised by Prof. Ishihara are below. There are about 20 university professors who have worked on their doctoral disses in the Ishihara Laboratory (including associate prof. and assistant prof.)</p> <ol style="list-style-type: none"> 1 March 2011, Dr. Naohide ENDO,
Incumbent : Professor, Osaka Metropolitan Univ.
"Accounting and Auditing in the UK Local Government: Proposal for the Reform of Institutional Framework of Japanese Local Government" 2 September 2013, Dr. Daisaku SAKAI,
Incumbent : Associate Prof., Osaka University of Economics
"Study on Financial Reporting System to Enhance Disclosure in Japanese Local Governments - With Reference to Financial Reporting System in the UK Local Governments" 3 September 2013, Dr. Yasushi MARUYAMA,
Incumbent: Professor, Aichi Institute of Technology
"Institutional Consideration on Commissioner's Audit in Japanese Local Government" 4 September 2014, Dr. Naoki INOUE, |
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curriculum vitae

- Incumbent: Professor, Fukuchiyama City Univ.
"Design of Internal Auditing in UK Local Government for Strengthening Functions of Management and Governance: Proposal for Designing Internal Auditing in Japanese Local Government"
- 5 September 2015, Dr. Hiroki SEKISHITA,
Incumbent : Associate Professor, Fukuyama Univ.
"Design and Operation of Financial Internal Control System in Japanese Local Government"
- 6 February 2016, Dr. Akinori KIMURA,
Incumbent : Professor, Fukuchiyama City Univ.
"Performance Management and Performance Improvement in Japanese Local Government"
- 7 February 2018, Dr. Akio YUKIMASA,
Incumbent : Retired
"Strategic Budget Planning for Organisational Collaboration between Public and Private Sectors"
- 8 February 2018, Dr. Kenkichi MASUTO,
Incumbent : Retired
"Development of Basic Policy on Fund Management Internal Control System in Japanese Local Government"
- 9 March 2018, Dr. Ryoji MATSUO,
Incumbent : Associate Professor, Kwansei Gakuin Univ.
"Theory and Practice of New Public Management for Policy Design in Local Government"
- 10 March 2019, Dr. Toshio ARAKI,
Incumbent : Professor, Fukuyama Univ.
"Application of a Balanced Scorecard as a Management Strategy for the Internationalization of Regional universities: Contribution to Local Revitalisation"
- 11 August 2019, Dr. Taslima AKHTER,
Incumbent : Assistant Professor, Kwansei Gakuin Univ.
"Contents and Determinants of Integrated Reporting : Evidence from Japan and UK "
This Ph.D. thesis was written in English and Prof. Ishihara had instructed her in English.
- 12 September 2020, Dr. Shinji HOSOMI,
Incumbent : Professor, Kwassui Women's Univ.
Prefectural University,
"The Development of Framework of Philanthrocapitalism: Changing Revolution from Management to Governance"
- 13 February 2021, Dr. Tetsuya IIDA,
Incumbent : Professor, Fukuyama Univ.
"Building The Tax Compliance System for Japanese multinational Corporations in order to respond to the progressing economic globalization
—Focusing on BEPS and COSO— "
- 14 February 2021, Dr. Yuko INADA,
Incumbent : Assistant Professor, St.Andrews Univ., Japan
"Developing a framework for entrepreneurship education in higher education: Assessing the impact of courses and programs"
- 15 March 2022, Dr. Toshiyuki SAWATANI
Incumbent : Retired
"Higher Education Policy and Organizational Change in China : Analysis of University Development Factors"
- 16 August 2022, Dr. Noriyuki TAKAHASHI,
Incumbent : Research Fellow, Tohoku Koeki Univ.

curriculum vitae

- "Development of Strategic Asset Management Processes in Local Governments in Japan : Focusing on the discussion of depreciation, financial resources and valuation"
- 17 February 2023, Dr. Atsushi KATSUDA,
Incumbent : Research Fellow, Kwansei Gakuin Univ.
"Elucidation of the value creation process that exemplifies the sustainability of healthcare in Japan : Heuristic Approach of EcoSystem and BSC"
- 18 March 2023, Dr. Tetsuya ICHIBA,
Incumbent : USCPA
"Tax Accounting Conceptual Framework Based on Tax Fairness : A System of Control of Tax Planning and Tax Strategy of Multinational Corporation in the Post-BEPS Era"
- 19 February 2025, Dr. Yozo MARUYAMA
Incumbent : Associate Professor of Hokuriku University, Japan
"Integrated reporting for sustainable management of healthcare organizations - Sharing social values through improved accountability -"
- 20 February 2025, Dr. Toshifumi SHIMIZU
Incumbent : Assistant Professor of Osaka Gakuin University, Japan
"Determinants of Investment in Regional Startup : Addressing the Regional Equity Gap"

Awards

- 1 Society Awards, Japan Auditing Association, September 2021,
Award -winning work :
VFM Auditing , Kwansei Gakuin Univ. Press, March 2021, pp.1-317 in Japanese
- 2 Aoki Award (Academic Award of the Year), 1999, The Japanese Institute of Internal Auditors, Award-winning work:
Risk-Driven Audit Approach , Chuokeizaisha, 1998, pp.1-202 in Japanese
- 3 Best Academic Book of the Year, 1996, Japanese Institute of Certified Public Accountants, Award-winning work:
Theoretical Basis for Forming an Audit Opinion in Financial Statement Audit, Chuokeizaisha, 1995, pp.1-185 in Japanese.

Funding Secured (a selection)

- 1 2023-2025 Japan Society for the Promotion of Science
Grant-in-Aid for Scientific Research (C) JPY 4,550,000
"Theoretical Foundations and Practical Practice of Integrated Reporting in Local Governments in Japan: Integration of Accounting and Policy Science"
Representative: Prof. Toshihiko ISHIIHARA
- 2 2019-2024 Japan Society for the Promotion of Science
Grant-in-Aid for Fostering Joint International Research (B) JPY 18,200,000
"Results and Issues of Public Audit Policy and Public Inspection Policy in the UK Government: Implications for Improving Fiscal Democracy of Japanese Local Government"
Representative: Prof. Toshihiko ISHIIHARA
- 3 2019-2023 Japan Society for the Promotion of Science
Grant-in-Aid for Scientific Research (C) JPY 3,900,000
"Development of Japanese style Local Government Internal Control Framework with Public Sector Accounting Reform and Commissioner's Inspection reform"
Representative: Prof. Toshihiko ISHIIHARA
- 4 2016-2018 Japan Society for the Promotion of Science
Grant-in-Aid for Challenging Exploratory Research JPY 2,860,000
"Asset Liability Management Reform Performance-Driven Financial Management Policy: In the case of Japanese Government"
Representative: Prof. Toshihiko ISHIIHARA

curriculum vitae

- 5 2012-2015 Japan Society for the Promotion of Science
Grant-in-Aid for Challenging Exploratory Research JPY 3,510,000
"Development of Japanese Style Integrated Public Auditing Framework:
Reform of Japanese Local Government Audit"
Representative: Prof. Toshihiko ISHIHARA
- 6 2009-2012 Japan Society for the Promotion of Science
Grant-in-Aid for Challenging Exploratory Research JPY 2,860,000
"Development of Integrated Framework for Internal Control System in
Japanese Local Government"
Representative: Prof. Toshihiko ISHIHARA
- 7 2007-2011 Japan Society for the Promotion of Science
Grant-in-Aid for Scientific Research (A) JPY 43,810,000
New Public Management in the UK and Japan:
"Development of Case Study for promoting the Reform"
Representative: Prof. Toshihiko ISHIHARA
- 8 2005-2008 Japan Society for the Promotion of Science
Grant-in-Aid for Challenging Exploratory Research JPY 3,000,000
"The Use of Divisional Strategic Management and Balanced Scorecard
in Japanese Local Government"
Representative: Prof. Toshihiko ISHIHARA
- 9 1999-2002 Japan Society for the Promotion of Science
Grant-in-Aid for Challenging Exploratory Research JPY 2,200,000
"Empirical Research on How to apply Accrual Basis Accounting to Local
Government Reform"
Representative: Prof. Toshihiko ISHIHARA
- 10 1997-1999 Japan Society for the Promotion of Science
Grant-in-Aid for Challenging EarlyCareer Scientists JPY 2,300,00
"Audit Risk Approach and Development of Better Institute of Financial
Statement Audit"
Representative: Prof. Toshihiko ISHIHARA
- 11 1996-1997 Japan Society for the Promotion of Science
Grant-in-Aid for EarlyCareer Scientists JPY 1,000,000
Reconsideration on Audit Risk Approach in Japanese Financial Statement
Audit System"
Representative: Prof. Toshihiko ISHIHARA

Invitation of Professors

Prof. Ishihara has invited some foreign professors to Kwansei Gakuin Univ.
and made them visiting professors. He contributed to them as their
organiser (host-Professor).

- 1 May 2025, Visiting Professor
Prof. Dr. Peter Murphy, Nottingham Business School, UK
- 2 February 2025, Visiting Professor,
Prof. Dr. Stephen Osborne, University of Edinburgh Business School, UK
- 3 October 2023, Visiting Professor,
Dr. Rocco Palumbo, Senior Researcher, Rome Tor Vergata University, Italy
- 4 October 2022, Visiting Professor,
Dr. Russ Glennon, Reader, Manchester Metropolitan University, UK
- 5 August 2022, Visiting Professor,
Prof. Dr. Martin Jones, Head of Department, Nittingham Business School, UK
- 6 September 2019, Visiting Associate Professor,
Dr. Epameinondas Katsikas, Lecturer, Kent Business School, UK
- 7 September 2019, Visiting Professor,
Mr. John Matheson, CBE, former-President, CIPFA, UK
- 8 March 2019, Visiting Professor

curriculum vitae

	Dr. Young-hoon AHN, Professor, Hansei University, South Korea
9	April 2017, Visiting Associate Professor, Dr. Marton Gellen, Parliamentary Vice-Minister, Ministry of Criminal Justice, Hungary
10	July 2011, Visiting Professor, Dr. Peter Watt, Reader, INLOGOV, University of Birmingham, UK
11	September 2010. Visiting Professor, Mr. Steve Freer, Chief Executive, CIPFA, UK
Overseas University Appointment	1 2020 - Present, Honorary Professor University of Edinburgh Business School, UK 2 2019 - 2022, Honorary Professor, Kent Business School, University of Kent, UK 3 2007-2012, Honorary Professor, Institute of Local Government Studies, University of Birmingham, UK
Academic Appointment	1 2013-2016, President, Japan Society of Comparative International Governmental Accounting Research (CIGAR - Japan)
Government Appointments (a selection)	<u>Japanese Central Government</u> 1 2011-2013, Member of Local Government System Research Council, Cabinet Office, Appointed by Prime Minister 2 2009-2011, Member of the Committee on Local Government Finance and Administration Reform, Ministry for Public Management, Home Affairs, Posts, and Telecommunications Appointed by Minister for Public Management, Home Affairs, Posts and and Telecommunications 3 2007-2015, Member of the Committee on Local Public Sector Accounting, Administration Reform, Ministry for Public Management, Home Affairs, Posts, and Telecommunications Appointed by Minister for Public Management, Home Affairs, Posts and and Telecommunications <u>Japanese Local Government (Chairman or Advisor Only, a selection)</u> 1 2021 - 2024, Chairman of the Committee for Administrative Reform, Nagano County Council (population = 2,100,000) 2 2019 - 2024, Representative Audit and Inspection Commissioner, Nishinomiya City Council (population = 480,000), Hyogo 3 2016-2024, Chairman of the Committee for Public Procurement, Toyohashi City Council (population = 380,000), Aichi 4 2012-Present, Chairman of the Scrutiny Committee of Public Contracts, Tanba District Council (population = 80,000), Hyogo 5 2011-2012, Audit and Inspection Commissioner, Nara City Council (population = 350,000) 6 2005-2019, Academic Advisor, Kyoto County Council (population = 1,500,000) 7 2003-Present, Chairman of the Committee for Administrative Reform, Toyooka District Council (population = 70,000), Hyogo 8 2002-2012, Chairman of Governance Committee, Transport for Nagoya Nagoya City (population = 2,100,000), Aichi 9 2001-2009, Academic Advisor for Public Management, Nagoya City Council, Appointed by Mayor of Nagoya City

curriculum vitae

	10 2000-2004, Chairman of the Committee for Performance Management, Nagoya City Council
Professional Organisation Appointment	1 CIPFA: Chartered Institute of Public Finance and Accountancy 2015-Present, Councilor (elected) on behalf of Asia and Pacific 2 CIPFA Japan Branch 2014-Present, Co-Founder (with Mr. Steve Freer) and President 3 JICPA: Japanese Institute of Certified Public Accountants 2010-2013, Non-Executive Board Member (elected)
Private Company Appointment	1 Asia Pacific Trade Centre Co. LTD., Osaka, Japan 2018-Present, Non-Executive Director 2 Japan Jute Spinning Co. LTD., Kobe, Japan 2013-Present, Member of Special Committee,
Editorial Board Member	1 2017-Present, Public Money and Management, CIPFA 2 2017-Present, European Journal of Public Procurement Markets, Portuguese Society of Public Markets
Book (alone)	1 <i>VFM Audit: Research on the UK Public Inspection</i> 2021, KGU Press, pp. 1-320 in Japanese 2 <i>CIPFA: The Chartered Institute of Public Finance and Accountancy</i> 2009, KGU Press, pp. 1-280 in Japanese 3 <i>Performance Management and Accrual Basis Accounting in Local Government</i>, Chuokeizai Co., 1999, pp.1-313 in Japanese 4 <i>Risk-Driven Audit Approach</i>, Chuokeizaisha, 1998, pp.1-202 in Japanese 5 <i>Theoretical Basis for Forming an Audit Opinion in Financial Statement Audit</i>, Chuokeizaisha, 1995, pp.1-185 in Japanese.
Book(joint)	About 20 joint-books in Japanese about: Accounting, Auditing, Public Management, Public Governance, University Management, Hospital Management, Local Vitalisation, Public Finance Management,
Book in English (compiled and edited)	1 Toshihiko Ishihara ed., <i>Value Research in Management Studies</i> 2025, Chuokeizaisha Publishing Co., pp. 1-264
Paper (joint and alone in English)	1 Katsuda, A., Naito, Y., & Ishihara, T. (2022). Value co-creation in the health-care ecosystem for sustained excellence: realization of patient-centered medicine through task shifting of nurses. <i>The TQM Journal</i>, (ahead-of-print). 2 Ishihara, T. (2022). Public sector reform and public management theory—cases of Japan. <i>Public Management Review</i>, 24(11), 1653-1662. 3 Akhter T. and T. Ishihara, Assessing the Gap between Integrated Reporting and Current Corporate Reporting: A Study in the UK, <i>INTERNATIONAL REVIEW OF BUSINESS</i>, No.18. March 2018. 4 Game C., J. Raine. T. Ishihara and A. Takehisa, The 2010 British General Election : The beginning of the end of single-party majority government?, <i>Kwansei Gakuin University social sciences review</i> 15, pp. 25-44, February 2011. 5 Ishihara T., Accounting Revolution in Sapporo and Usuki City, <i>Government Auditing Review</i> VOLUME 8, pp. 35-50, MARCH 2001.
Paper (alone) in Japanese	About 50 papers in Japanese about: Performance Management, Balanced Scorecard,

curriculum vitae

Translation
Supervision

Public Sector Accounting and Auditing,
Internal Control and Governance, Financial Management,
Local Government Act Reform, Local Vitalisation,

Books below were (will be) translated and published as books in Japan with supervision by Prof. ISHIHARA.

- 1 Davis, H., & Martin, S. (2008). *Public services inspection in the UK* (Vol. Jessica Kingsley Publishers.
- 2 Davis, H., Downe, J., & Martin, S. (2001). External Inspection of local government. Driving improvement or drowning in detail, 20.
- 3 Osborne, S. P. (2020). *Public service logic: creating value for public service users, citizens, and society through public service delivery*. Routledge.
- 4 Katsikas E., F. Rossi and R. Orelli, *Towards Integrated Reporting: Accounting Change in the Public Sector*, 2017.
- 5 CIPFA, *The Role of the Chief Financial Officer in Local Government*, 2010
- 6 CIPFA, *The Role of the Head of Internal Audit in Public Service Organisation*, 2010
- 7 Audit Commission, *In the Know- Using Information to Make Better Decisions; a Discussion Paper*, 2008
- 8 CIPFA and SOLACE, *Delivering Good Governance in Local Government*, 2007
- 7 Audit Commission, *Seeing the Light: Innovation in Local Public Services*, 2007
- 8 National Audit Office, *Value for Money in Public Sector Corporate Services - A Joint Procect by the UK Public Sector Audit Agencies*, 2006
- 9 CIPFA, *Code of Practice for Internal Audit in Local Government in the United Kingdom*, 2006