

National university corporations gain income in the form of operating allowances from tax revenues, student fees, income from the University hospital, and external financing. These funds are used as operating capital, allowing us to carry out the educational, research and medical treatment activities commissioned by the government. For this reason, the University has a responsibility to explain its operating and financial status to the people of Japan and to other interested parties. In order to do this, and also to have an objective understanding of our own financial status, we produce accounts in accordance with the National University Corporation Act.

Accounting implementation

The University practices monthly accounting, mid-term accounting and end-of-period (year-end) accounting. National university corporation accounts are produced on an accrual basis, with expenditure, for example on equipment purchased by faculty members, processed immediately within the same month. (Information from National University Corporation Accounting Criteria and Understanding National University Corporation Accounting Standards).

Accounts publication

National university corporations are required to compile financial statements for each year in which they are active, and to submit these within three months of the end of the year in question to the Education Minister. Once they have been approved, the accounts are required to be published and made widely available, for example on the University's website. The financial statements of a national university corporation must be produced in a verifiable format, and must be published.

Analysis of accounts

At Kyushu University, we perform comparative analysis of each year's set of accounts in order to understand our financial and operating positions, and to implement improvements. We also compare our accounts with those of other universities, in order to understand our position in relation to them, and report the findings of our analysis at University conferences, etc.

Want to know more

- Kyushu University ' s financial statements https://www.kyushu-u.ac.jp/ja/university/publication/financial_statements/
- INTEGRATED REPORT <https://www.kyushu-u.ac.jp/ja/university/publication/report/>

Contact

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