

## Saniku Gakuin College (三育学院大学)

### Evaluation summary

In 2014 certification evaluation, there was a disagreement between statement of cash flow and balance sheet in standard 3-7 “Accounting” of 2013 financial calculation document. Because incorrect processing of accounting was confirmed and the Saniku Gakuin College needs immediate improvement and maintenance of check system, we determined that the college does not meet the standards. In addition, we judged that the college does not meet the Standard 3 “Management, Admission, and Finance.”

However, we deemed that these items determined not to meet standards can be modified within one year. Therefore, overall judgement of the college was suspended and will be determined after the result of re-evaluation is submitted.

In 2016, we reevaluated the contents of improvement indicated at the 2014 certification evaluation for standard 3-7 in standard 3. As a result, we confirmed that the college took the suggestion seriously and improved the issue. We expect that the college will continue to conduct Self-Inspection and Evaluation and try to guarantee and improve the quality.