

第 69 回

Impressions of Auditing in Japan

Before I started working in Japan, I had worked as an auditor in America. I pursued a USCPA license, and because I had interest in working abroad, I had some studies in IFRS. I had worked as an auditor for about 3 years, in which I was primarily engaged in preparing audit reports for American companies.

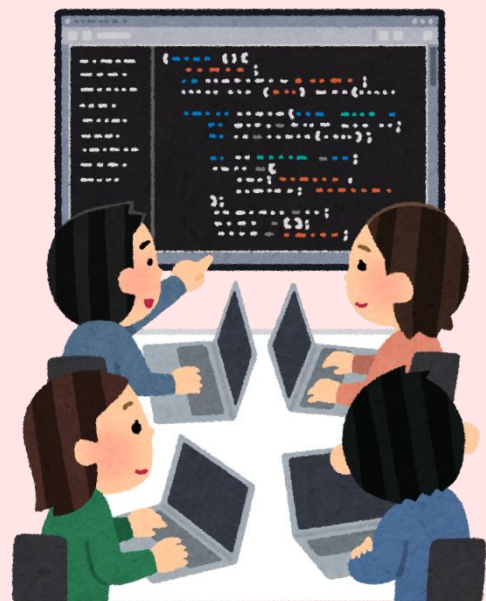


I had recently finished my first busy season in Japan, and from my first impression, I thought it was quite similar to the environment in America.

However, I also think it can vary tremendously depending on the company. From my experience in America, the duration of busy season is from January

to April. Every auditor would be expected to work a certain amount of hours, so everyone would be working with multiple clients at once, which is engaging to those who prefer a fast-paced environment.

With my experience in Ark, it was busy from April to May. Every team member is assigned work, and there would be overtime if the deadline wasn't likely to be met. While I did work with multiple teams, the teams I was involved with have been generous by giving a reasonable amount of work for a specific time slot, so I seldom worked overtime. It was an environment where one can learn as much as possible without having too much pressure.





I have come to find multiple cultural differences while interacting with the team and with the clients. It was interesting to see the whole team including the partner working at the clients' office. I have had multiple instances where I would ask advice from the partners, and there would even be times where I would provide my own opinions. I also did not expect to be speaking directly with the clients. While auditing, there would be some items that need additional support, so directly asking the client without mediation from a supervisor is a new experience.

Now that I have finished one busy season here, I'm more familiar with the auditing process in Japan. There are still many scenarios that I'm not familiar with, but with more time and experience, I hope I could become more assimilated.