

## Panel Discussion / パネルディスカッション

## SAKA Chika / 阪 智香

Dean and Professor, Ph.D., Kwansei Gakuin University

関西学院大学商学 教授



SAKA Chika is Professor and Dean of the School of Business Administration at Kwansei Gakuin University. After completing the required coursework for the Doctoral Program in the Graduate School of Business Administration at Kwansei Gakuin University, she joined the faculty as a Lecturer, later became Associate Professor, and was appointed Professor in 2008.

She has also held visiting research positions at the Australian National University (2003–2005), the University of California, Irvine (2016–2017), and Monash University (2022–2023).

Her current professional roles include serving as a Member of the Sustainability Standards Board of Japan (SSBJ), Expert Member of the Financial System Council, Member of the Business Accounting Council of the Financial Services Agency (FSA) and Member of the Study Group on Visualization of Non-Financial Information of the Cabinet Secretariat.

She also serves on the JICPA Sustainability Capacity Building Council, JICPA Continuing Professional Development Council–Technical Committee on International Education Standards (IES), as well as being a Member of International Panel for Accounting Education (IPAE) of International Federation of Accountants (IFAC).

Since 2005, she has been a Member of the Science Council of Japan. Her publications include *Environmental Accounting Theory* and *Nikkei Bunko: Understanding Sustainability Standards*.

関西学院大学大学院商学研究科博士課程後期課程単位取得満期退学。関西学院大学商学部専任講師、助（准）教授を経て、2008 年より教授。2003-2005 年オーストラリア国立大学客員研究員、2016-2017 年カリフォルニア大学アーバイン校客員研究員、2022-2023 年モナシュ大学客員研究員。

現在、サステナビリティ基準委員会（SSBJ）委員、金融庁金融審議会専門委員、金融庁企業会計審議会委員、内閣官房非財務情報可視化研究会委員、日本学術会議連携会員、日本社会関連会計学会副会長、日本経済会計学会理事、国際会計研究学会理事、日本会計研究学会評議員、国際会計士連盟（IFAC）the International Panel for Accounting Education（IPAE）member、日本公認会計士協会サステナビリティ能力開発協議会委員、日本公認会計士協会継続的専門研修制度協議会 IES 検討専門委員会専門委員など。

著書に、『環境会計論』（東京経済情報出版、2001 年）、『日経文庫 サステナビリティ基準がわかる』（共著、日本経済新聞出版、2025 年）など。日本会計研究学会学会賞、2015 Accounting Theory and Practice Conference Quality Paper Award などを受賞。