**School of Accountancy Faculty Zoom meeting**

**October 11, 2021**

**9:00 am to 11:05 am.
Meeting Minutes**

Present: Shirley Daniel, Liming Guan, Manu Ka'iama, Jee-Hae Lim, Myron Mitsuyasu, You-il (Chris) Park, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Mary Woollen, David Yang, and Jian Zhou

Excused: Boochun Jung

The meeting commenced at 9:00 am.

The minutes of 9/13/2021 were approved.

Pourjalali reported that Elizabeth Davidson had started taking the responsibilities of Qimei Chen as interim Associate Dean. He also expressed his concerns about the effect that the transition of the leadership would have on having Joe Mendez teach Acc 460 since he is currently off the island.

Pourjalali and the SOA faculty congratulated BAP in achieving Superior Chapter and Teruya on receiving the Best BAP Advisor Award. He also praised Daniel for receiving the Teaching Award for teaching in the Executive MBA program. Teruya reported some recent BAP activities, such as firms' interviews in the COVID environment. Ka'iama indicated that Accounting Club (AC) is organizing multiple events accommodating the COVID mandates.

Pourjalali indicated the success of HARC by reporting that over 200 submissions were accepted and provided the following timetable in preparation for HARC-2022:

* matching payments with the registrants and then with the papers (will start October 25 and finish November 2)
* telling track chairs to select discussants from the registered papers (starting October 25 and finishing November 10)
* opening the registration site for new discussants (the site will be closed on November 2 but we will provide the link to the discussants until November 15)
* drafting the program (starting November 15 and finishing November 30)
* first students' training session after we identify the classrooms
* buying from Costco either on December 31st or January 1st
* the second and final student training session on the morning of January 2.

Pourjalali reported the HARC would be offered as a hybrid program. Discussion of concerns about physical presence ensued, especially for those international acceptances. Lim (AIS track chair) and Zhou (auditing track chair) discussed the success of submissions and acceptances of their respective tracks.

Since Pourjalali had provided the results of a survey of undergraduate accounting students to the faculty, he requested that the SOA faculty decide on offering the Minor. Teruya indicated that there was a possibility that the number of 3/2 MAcc students may decline as the majority of MAcc current students are admitted as 3/2 MAcc students. Daniel indicated that she would like to collect more information before deciding. Pearson noted the minor was a tough vote but he would support it was part of our efforts to improve the CPA exam pass rate. Daniel’s motion to table the issue was not supported. Faculty supported the motion to offer the Minor with a vote of 8 (approve to offer) to 3 (oppose to offer).

Pourjalali reported that the Marketing department suggested including two new prerequisites to BUS 312 (principles of marketing). BUS 312 is a required course for all Business majors. With these two new prerequisites, accounting students would have to take one additional course to what is already required in accounting (19 credit hours). Since marketing students are only required to take nine credits of Marketing core classes (and six credits of electives marking classes, a total of 15 marketing hours), the additional requirement will not affect Marketing students. Pourjalali suggested that if the two new prerequisites are adopted, the SOA will remove BUS 312 as a required business core course for Accounting majors. His suggestion was not supported. However, the faculty suggested not to support the additional prerequisites as the course is a BUS course.

SOA Curriculum Sub-Committee

Pourjalali indicated concerns existed about Acc 201 and Acc 202 offered in other UH Campuses. The main reason was that these classes might be offered asynchronously. Pearson will survey the faculty of other campuses to determine this issue. Pearson indicated his concern about the low enrollment of the VITA course and the possibility that the curriculum might be a deterrent for students. He suggested making sure that students in that class are able to do VITA services. Other low-enrollment courses that are no longer offered are forensic and governmental accounting. Teruya indicated that some of the governmental accounting topics are covered in Acc 415.

Yang suggested a new articulation meeting with community colleges.

SOA MAcc Committee

Teruya suggested that non-business majors might think about changing their career path, and they are targets of potential MAcc recruits. To facilitate their completion of the MAcc program, Teurya suggested that exemptions be granted for the non-business majors who are changing their careers, taking Acc 200 and Acc 210 concurrently and similarly taking Acc 321 and Acc 323 concurrently. Pourjalali indicated that he would support such exemptions and was supported by the faculty. Furthermore, faculty supported the GRE/GMAT requirement waiver when the MAcc applicants have a minimum of 3.5 undergraduate GPA and apply to MAcc after completing their undergraduate program.

The meeting adjourned at 11:05 am.

**School of Accountancy Faculty meeting**

**September 13, 2021**

**1:00 pm to 2:30 pm.**

**Minutes**

Present: Shirley Daniel, Liming Guan, Jee-Hae Lim, You-il (Chris) Park, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Mary Woollen, David Yang, and Jian Zhou

Excused: Manu Ka'iama, Boochun Jung

The meeting commenced at 1:30 pm.
Minutes of the 2/12/2021 meeting were approved.

We discussed creating a Minor for accounting students. The decision was postponed to enable seeing the results of a survey of undergraduate students.

The following two items were discussed and approved:

Given that Assistant Professor Tu Xu has accepted a position in another university, the School of Accountancy faculty unanimously supports the resolution that the School request permission to recruit a new tenure-track faculty member to replace Assistant Professor Xu.

Given that Introduction to Microeconomics provides a solid basis required for Business students, the School of Accountancy faculty unanimously supports the resolution that the Shidler College keeps this course as a required course for those who intend to enter into the Shidler College as undergraduate students.

Teruya reported that BAP had been exploring various ways of recruiting members from ACC 200 and ACC 210.

The meeting adjourned at 2:30 pm.

The SOA Curriculum Committee Minutes October 4, 2021

The meeting was called to order on zoom at 1:00 pm. Present were committee members Tom Pearson (chair), Jee-Hae Lim, Liming Guan, and Manu Kaiama.

The committee began by comparing our curriculum with a number of other institutions, such as University of Illinois- Urbana Champaign and BYU, in order to identify our possible needs. The following items were thoroughly examined and discussed.

The committee discussed the CPA exam evolution and its increased emphasis on technology. Members acknowledged that currently, there is very limited public information due to its recency. The committee unanimously voted to defer consideration of whether greater potential emphasis on technology knowledge and/or skills should occur in the accounting curriculum until next year, when more information becomes available. The committee notes that last year's AIS curriculum review included assessing and updating the technology coverage in AIS courses.

The committee voted to ask Hamid, the SOA Director, to approach the SOA advisory board to organize a team of interested members to consider conceptualizing the contents of a new course that addresses new or current concerns in **accounting practice**, such as ESG and technological interests. In addition, could they also assess whether the SOA curriculum provides enough emphasis on auditing accounting **disclosures**.

The committee requests that SOA faculty **obtain and provide feedback** on the following recent SOA curriculum changes or concerns:

1. The success on flipping the order of the introductory accounting classes, as well as plans
to consult with the UH community colleges on that change.
2. The success on adding a VITA related tax course (service learning experience) and
plans on how to attract more students to have that education/experience.
3. The accounting courses that SOA is not able to offer because of low enrollments, particularly in the MAcc, such as Forensic Accounting, Governmental Accounting, and Corporate Governance.

The committee believes that some accounting students could benefit from a course or experience that provides an introduction to business, especially since such a course is not offered elsewhere in the college. The committee supports that the SOA could offer a lower division elective course providing an **introduction to business and accountability**. The committee noted that the University of Illinois (UI-Urbana) offers "[**ACCY 199   Undergraduate Open Seminar   credit: 1 to 5 Hours.**](https://courses.illinois.edu/schedule/terms/ACCY/199)**"**

The committee meeting concluded at 1:56 pm.

The committee to discuss ways to increase MAcc enrollment met at 1:00 pm on Monday, September 20, 2021. Present were Jee-Hae Lim, You-il (Chris) Park, Thomas Pearson, and Jenny Teruya (convener).

The following Ideas for increasing MAcc enrollment were discussed:

1) Faculty and the profession need to reinforce the idea that a MAcc education will benefit the students and make them more marketable. We propose having an annual or semi-annual event that students are invited to where different faculty and professionals provide information on skills they need in the profession, courses they should take, CPA exam strategies, etc. Would include time where faculty and professionals would lead discussions/answer questions in breakout rooms. Faculty would participate on a rotated basis. Extra credit in courses may be offered to encourage attendance.

2) Lack of knowledge of the 3/2 MAcc by our current students will also be addressed. In lieu of (or in addition to) speaking to specific classes each semester, Jenny will prepare a video about the 3/2 MAcc that SOA faculty could promote to their students.

3) We recognize that our top undergraduate students are likely the ones who will get job offers with just a BBA. In terms of helping a student get a job, the MAcc degree is likely to be most helpful to students who don't have the "great" accounting GPAs but have "good" accounting GPAs. We suggest lowering the GPA for 3/2 MAcc admission to 3.0 and removing the requirement that they apply with one year left as an undergraduate student (thereby, allowing students to apply anytime prior to their graduation). This would open the 3/2 MAcc to students who we feel would most benefit from the MAcc. To maintain rigor in the courses, we would also change prerequisite requirements in the 600 level classes to a B-.

4) We recognize that another way to attract MAcc students is to provide a curriculum that provides courses that the profession and students want. While we realize that the MAcc curriculum needs to be reviewed and probably changed, we have not proposed specific changes due to uncertainties about the minor, CPA Evolution for 2024, etc. Some suggestions have been to include courses in ESG, analytics, forensics, strategic management, tax planning, etc.

5) Promote the MAcc to students with non-business undergraduate degrees such as economics, communications, English. We would recommend that for students coming into accounting after obtaining an undergraduate degree, they be allowed to take ACC 200/210 and possibly ACC 321/323 concurrently to reduce the number of semesters they would need to complete the program. With a course load of 12 credits a semester, they should be able to graduate in 2 years (4 semesters plus one or two summers)

6) Anecdotally, the GMAT/GRE requirement seems to be a deterrent for some students. We would waive GMAT/GRE for those with an undergraduate GPA of at least 3.5. Students with a GPA lower than 3.5 would still need to take the GMAT/GRE with a score of at least 500 in order to be accepted.

7) Another way to increase the MAcc enrollment is by increasing the overall number of accounting undergraduate students. Creating a 200-level "fun" accounting course (not part of the degree) to attract students from other majors (for example, engineering) so they gain a different perspective of accounting.

8) Connect with alumni to obtain quotes about how the MAcc has helped their careers, to include in a future brochure about the MAcc. This would show students the value-added of the MAcc degree.

9) Jenny will prepare a suggested time-line for accounting students to take accounting classes. This should go to students and their college advisors. (not really related to MAcc enrollment, more related to students fitting ACC 407, 413 and 415 into their undergrad curriculum)















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| 1 (2.6%) | 4 (10.3%) |  |  |  |
| 2 (5.1%) |  |  |  |  |



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|  | 16 (40%) |  |
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|  | 9 (22.5%) 9 (22.5%) |  |
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|  | 3 (7.5%) 3 (7.5%) |  |
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11. In your opinion, if such a minor were offered, would it be a more or less desirable alternative to the MAcc for qualifying for the CPA Exam and certification? Explain.

43 responses

More desirable

MAcc program is expensive. Although i need more credits and I wish there are more funding opportunities for students who cannot get financial Aids. Thank you!

It would be more desirable alternative to the MAcc because not only would it challenge us students but it would help with the additional credit needed.

NA

To me I think it would be a great alternative to the MAcc but I feel like a triple major would be more valuable since you cast a wider net dipping into other topics that you are also interested in.

I feel like grad school is not everyone's cup of tea, mine included. That is why I was looking into double majoring and/or minoring to get the credits needed for the CPA. Having this minor could also help me in fulfilling those hours.

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**8. If financial aid did not cover those courses, would that affect your decision to take them?**

N/A not receiving federal financial aid

No

Yes, would reduce number taken

Yes, would reduce number taken

N/A not receiving federal financial aid

Yes, would reduce number taken

No

No

Yes, would reduce number taken

Yes, would reduce number taken

Yes, would reduce number taken

Yes, would reduce number taken

Yes, would not take any

N/A not receiving federal financial aid

Yes, would reduce number taken

N/A not receiving federal financial aid

Yes, would reduce number taken

N/A not receiving federal financial aid

Yes, would reduce number taken

Yes, would reduce number taken

Yes, would not take any

Yes, would reduce number taken

Yes, would not take any

No

Yes, would not take any

No

Yes, would not take any

Yes, would reduce number taken

Yes, would not take any

N/A not receiving federal financial aid

Yes, would reduce number taken

Yes, would reduce number taken

No

Yes, would reduce number taken

Yes, would reduce number taken

N/A not receiving federal financial aid

No

N/A not receiving federal financial aid

N/A not receiving federal financial aid

N/A not receiving federal financial aid

**9. In addition to cost and acquiring knowledge to help pass the CPA Exam, what other factors affected your decision to take ACC 407, 413, 415 (for example, personal interest in the topic, the timing of course offering, etc.)**

Interest in topics

Nothing other than the material being covered on the CPA Exam.

None

I like the idea of studying tax and such, so ACC 407 seems like a great fit anyways.

N/A

The timing of the course offering

NA

I think other than being able to fulfill the 150 credit requirement and being able to acquire more knowledge in accounting, I think I would've taken these classes sooner if it wasn't offered during the night. I normally work during closing shifts, and taking these classes now I had to cut my hours at work.

timing of course offering

the timing of course offering

The timing of course offering

Timing of course offered

timing of course offering by semester and by hours

Expand knowledge

Timing of course offering, personal schedule

My interest in the course and when it is offered.

The fact that 413 was offered in the evening made it easier for me to take the class.

Timing of course offering.

timing, availability, schedule space

personal interest and importance in aiding my path to becoming a CPA

It's good to widen the horizon of accounting classes.

I am not taking ACC 407, 413 or 415

I want to take my CPA exam. However, due to personal reasons, I would not be able to do so in the near future.

Reaching 150 cr.

Nothing, I plan on taking these courses next semster.

practical interest and time of the course offering.

to learn more about the topic.

Timing of when the classes are offered.

timing and personal interests

Strictly for the CPA exam.

timing of course offered

maybe learning these concept to pass the CPA exam however, I don't want to spend money if I'm not require to

Some are required for my MAcc degree.

MACC requirement

I plan on becoming a CPA.

none

Timing of the course is important as well as some personal interest in certain courses.

don't know if i will be taking them

I did not take any of those courses.

Professional knowledge for future employment.

Personal interest in the topic

For MAcc credit

timing is important ..

**10. In addition to completing a major in accounting, would you be interested in completing a 15 (or more) -credit minor in "professional accountancy" that included ACC 407, 413, and 415 plus 6 electives (including ECON, FIN, other advanced accounting topics and credit for completing CPA Review courses).**

Probably not

Yes

Yes

I would not mind a minor in it, as I also receive money from the VA, which this minor could also help me.

N/A

Yes

Yes

I believe this would be a good idea in order for the undergrads to fulfill their 150 credit requirement.

Yes

I have four majors, ACC, FIN, IB and MIS

Yes

Yes I would be more inclined to completing a minor if this option were available

No if it delays my graduation

Yes

Yes

No, I am not interested in completing a minor in professional accountancy.

yes

Yes I would be interested if that was available.

yes

no, I plan on getting a triple major in ACC + FIN + MIS and would just take the important ACC classes

No.

Yes

I would, if time allowed.

Yes

Yes.

yes 100% yes. Making a tailored class will be extremely useful for any curious student so on the fence and unsure students can make a confirmed decision within school.

I would be interested in completing a minor in professional accountancy.

Yes

no

Yes.

No, not unless i was guaranteed a Master's or a pass on the CPA exam

No me spending more money is not worth it I could just pay for a program to help me study the CPA exam without spending more money

No.

No because of MACC

I plan on becoming a CPA.

Probably

Yes

possibly, but i plan on double majoring in fin too

Yes, I would be interested in pursuing a minor in "professional accountancy" if there was an option.

Yes

Yes

Yes if I were still in undergrad

Yes I like finance

**11. In your opinion, if such a minor were offered, would it be a more or less desirable alternative to the MAcc for qualifying for the CPA Exam and certification? Explain.**

Probably less since they could do so without going to school for a longer time

It would be more desirable, because the MAcc includes additional schooling than what is needed for the CPA Exam.

More desirable if it were cheaper and shorter than the MAcc program

I feel like grad school is not everyone's cup of tea, mine included. That is why I was looking into double majoring and/or minoring to get the credits needed for the CPA. Having this minor could also help me in fulfilling those hours.

Yes, I'd be very interested in

If it's cheaper and still can help me for the cpa then I would've done gone for a minor

More desirable because it would seem less challenging

I believe it would end up being a desirable alternative to the MAcc program. Because it would save the students more money if they take this route instead of taking the masters program. But then again, it is still up to the student if they want to take the MAcc program prior or after the CPA Exam.

More desirable

Maybe not. Personally, I enrolled in MAcc because I am interested in its topics/classes

Yes

It would be highly desirable alternative to the MAcc. In my current situation I only need 10 additional credits to obtain my 150-credit hours required for CPA certification. I would much rather get a minor that includes all three of those classes and be able to receive financial assistance. Versus taking additional classes just to obtain 150 credit hours. Hope this option can become available for Spring 2022.

I would prefer another degree as it allows for career flexibility

Financing, honestly some of the professors are terrible. ACC 200 professor David yang makes the major choice difficult to commit to due to teaching skills

More desirable

I feel that it would be a more desirable alternative to the MAcc because most of the courses cover topics that is important to the CPA exam.

Less - it seems a little redundant since I'm already an accounting major but the classes do sound interesting

For me it might be more desirable just because it adds a little more to a personal resume and educational standpoint when being hired.

less because accounting is bout my focus so i can get a minor and a double major.

To me I think it would be a great alternative to the MAcc but I feel like a triple major would be more valuable since you cast a wider net dipping into other topics that you are also interested in.

A minor would be more convenient but the MAcc program would better prepare me for CPA exam.

More desirable because the classes because the cost of applying for the MAcc is much more expensive and would also require more time versus pursuing a credit minor

It could be more desirable for those that do not intend to get their MA. Although, getting a MA seems better to have under your belt.

MAcc is more desirable than a minor since it seems to open more doors

It would be more desirable alternative to the MAcc because not only would it challenge us students but it would help with the additional credit needed.

Yes because it can be on a equivalent value to a certification to take the CPA test. There is no need for someone who just needs more than they need to take the CPA test.

The minor would be more desirable, because some people like myself are not interested in pursuing MAcc right after graduation. But some would not want to be in a position where they have to take certain classes for electives and would like to have more options.

Yes because the time to get the minor is shorter and it is only focusing on the courses needed to help with the CPA exam

yes…uses less time to plan courses to make up the credits needed to reach 150

I believe a master's degree is desirable when companies are looking for a CPA. They don't necessarily look at the classes under a bachelor's degree, so I would probably still strive for a master's degree.

NA

less desirable I think their is others ways to study and prepare for the CPA exam

Less desirable as I am sure I will feel more prepared by completing my MAcc.

If I was not in the MACC I would do the minor to save on cost of tuition and try for a MACC later in my career

I plan on becoming a CPA.

Maybe

I think it would be a more desirable alternative as there will be less credits required to be taken and also be able to have this minor on record.

more desirable. for me, i'd rather fill my time adding on another major versus taking the additional accounting courses because right now, I see it as taking the additional accounting courses not counting towards anything besides having more knowledge about accounting for CPA exam, whereas I could have more knowledge in another business major.

I think the MAcc would be less desirable if the minor was offered because it would be an easier path for students. Even though the MAcc would still be highly looked upon compared to the minor, many students would feel the requirements for the minor will be enough to help them prepare for the CPA exam.

More desirable, graduate classes are more expensive and I have enough transfer credits to make the 150 credit requirement.

Yes. Less demanding in comparison to the MAcc requirements.

Since employers are looking for people with a MAcc, I would still prefer to get a MAcc.

MAcc program is expensive. Although i need more credits and I wish there are more funding opportunities for students who cannot get financial Aids. Thank you!