

**Shidler College of Business**  
**School of Accountancy**  
**Advisory Board meeting of 7/19/2022**  
**7:35 a.m. to 8:55 a.m.**

**Minutes**

**Attendees:**

Terri Fujii, Chair, Kyle Chang, Charles Goodin, Rodney Harano, Shawn Hasegawa, Kent Kasaoka, Kurt Kawafuchi, Andy Kawano, Cindy Lam, Jee-Hae Lim, Addie Lui, Gary Nishikawa, Lawrence Rodriguez, Larry Rodriguez, Lucas Sayin, Ron Shiigi, Donny Shimamoto, Karen Silverstein, Howard Todo, Danny Wong, Edwin Young, and Pamela Young

**Faculty and staff:**

Hamid Pourjalali, Director, Jee-Hae Lim, Manu Ka'iama, Tom Pearson, Jenny Teruya, and Jian Zhou

Chair Fujii started the meeting and asked Director Pourjalali to discuss

**How the School of Accountancy prepares for the CPA-2024 examination.**

Pourjalali provided two preparation processes: Short-term and Long-term

In the short term, Shimamoto and his team can supplement current course coverages (starting with Acc 321 and Acc 401). This way, the necessary information systems materials are taught during regular course coverage (infusion). In addition, this approach aligns with publishers who have already started updating their intermediate and tax textbooks to include relevant information systems topics.

In the long-term, the course coverages will be adjusted as the textbooks coverages are changing, and Faculty will adjust their coverage accordingly. We hope that professionals' involvements, presentations and coverages will become part of the culture. Furthermore, more students will learn about the Minor in Professional Accounting, and as a result, more students will be able to take supplemental and information-system-related courses. For students who want to emphasize the tax concentration, the best option is to enroll in MAcc students. Pearson suggested the following as a clear message to undergraduate students:

The undergraduate program prepares students for the core portion of the CPA exam and not specialty. Students need to take additional courses, complete a minor (Business Analysis and reporting, and Information systems and control) and/or complete the MAcc degree (Business Analysis and reporting, Information systems and control, and Tax Compliance and Planning).

## **The number of Accounting majors (market change, salary change...)**

The following comments are mentioned as issues affecting accounting majors.

There is a gap between the starting salary for those who major in accounting and others (e.g., MIS).

Massaging is essential that the initial salary is not as important, but the long-term should be communicated, and CPA partners should provide information about their salaries as an example

More private equity companies are in the market, and students like to move to these companies to receive stock options as part of their compensation

Mainland firms can have their staff living in Hawaii and fly two or three times to the mainland for training. So, accounting graduates can live with their parents in Hawaii while getting high salaries. This is happening to even to experienced employees. Consequently, it is no longer necessary to be hired in Hawaii to get higher mainland salaries.

A recent study shows that lack of time is a significant difficulty for students in passing the CPA exam. Therefore, firms must provide the opportunity to students to study to pass the exam.

Students' objectives at the beginning of their accounting studies are mostly to become CPAs, but it becomes less important as they find jobs and change their priorities.

Compensations are already more than before as firms compete with private firms.

Unfortunately, although there are lots of accounting work in the market, the reductions in the number of accounting graduates and mainland competition have resulted in that accounting firms cannot hire enough graduates to improve their profitability and increase their starting salary.

## **Minor in Professional Accounting**

Teruya reported that due to a change in financial aid, accounting students could no longer take additional accounting courses (Corporate Tax, Advanced Accounting, and Business Law for Accountants) as undergraduates. If they did, they had to pay tuition for those courses. Minor in Professional Accounting Program provides the student with financial aid while taking these courses as part of their program. This option may negatively affect the number of MAcc students, but the Faculty decided to do this to provide the best opportunity from the student's point of view.

## **Update on HARDI with the current cohort**

The School's objective is to train the best Ph.D. student to become the best researchers who address topics that are relevant to accounting professionals. Unfortunately, the majority of these students do not have a professional accounting background. We hope that the cohorts will be involved in the future of HARC, and their research will become more in line with what the

professionals find as valuable for their practice. The result of HARDI on accounting education and research will only be observed in a decade as publication and tenure processes are very lengthy. The average HARDI cohort is between 20 to 25 students.

### **HARC-2023**

HARC is in its sixth year. It is well positioned and recognized. As of the date of the report, the SOA has adjusted its submission expectation to 350 papers (from 400+ papers) for HARC 2023. This reduction could be related to removing the online presentation opportunities or keeping the conference in the same location (UH Manoa). However, the possible decline will not affect the number of people attending the conference. We know that the paper qualities will be high as our capacity has been the reason we accept only about 200 papers. As a result, HARC has not been able to take many excellent research papers.

Pourjalali reported that the accounting faculty include their involvement in HARC in their resumes and celebrate their positions as Track Chairs. In addition, through the nomination of the Track Chairs, HARC recognizes and awards the best reviewers. As a result, HARC receives volunteer requests from Faculty to become Track Chairs or reviewers.

Given that HARC awards are sought after, it is a good idea to select one or two papers in each track for recognition.

### **Recruiting efforts for Faculty**

Pourjalali reported that the School has asked for two tenure track positions; one to replace Tu Xu, who has accepted another position, and one to help with tax courses. The SOA has also asked for an instructor position to replace Manu Ka'iama's time on grants. In response to the question of who will determine the departmental allocation, Pourjalali responded that he believed it is the Dean who would make the final decisions.

### **Other Comments and Concerns from Advisory Board members**

Review the SOA website to see if the endpoints for accounting majors are emphasized. For example, many of the SOA graduates are CEOs and CFOs and make a significant amount of money

Teruya and Ka'iama were recognized for their efforts in BAP and A/C and their competitive achievements. Furthermore, their contributions as members of the SOA Advisory Board were noted.

Since the Board continues its consideration of providing additional scholarships for students, Ka'iama suggested loosening pre-requisite (such as being a Hawaii-High-School graduate) for new scholarships. This will enable the committee to have more opportunities to allocate available scholarships.

Pourjalali was recognized for his work on General Education (GenEd) Committee and he reported that the GenEd is emphasizing on skills and competencies, while reducing the number of required courses in UH GenEd.

### **Humanities integrated Program with Social Sciences. HIPSS**

After providing a background on why the program was conceived, Pourjalali reported that the program would be offered to 20 students. The courses will be taught in modules, and when a student completes a module, the following module may or may not be related to the same course. The objective is for the students to see and appreciate the interrelationship between and among humanities and social sciences topics. Students take their classes on Mondays, Wednesdays, and Fridays from 1:00 p.m. to 6:00 p.m. and will study as a cohort. Skill and competencies development will be emphasized throughout the program, and students will start creating the first e-Portfolios at the University of Hawaii.



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## Program Overview

*Who, What, Where, When, Why & How*

### WHO should join this program?

- HIPSS is designed for freshmen pre-business students and the Direct Admit Program (DAP), who obtain their business degree from Shidler College.

### WHAT is HIPSS & WHAT will I learn?

- HIPSS is an exciting new and *free* program offered at the Shidler College that is designed to give students an integrated path – one that equips them with humanities and social sciences skills – on their journey to their business degree. Participating in this type of multidisciplinary program will set students apart when they graduate and start their careers.
- You will be a part of a cohort and exposed to a variety of topics that will equip you to relate to and understand your classmates, fellow citizens, and future colleagues. These include developing strong communication, leadership, and decision-making skills; assessing changes in technology, risk assessment, and finding opportunities; learning to think through a societal lens and familiarizing yourself with the laws that apply to business topics.

## e-Potfolios

Objective: a live document that provides information about each student's background and competencies.

The document's first page is what we consider a resume—simple information about the individual. Every item on the first page directs the viewer to a new page with more detailed information that can also be directed to other pages.

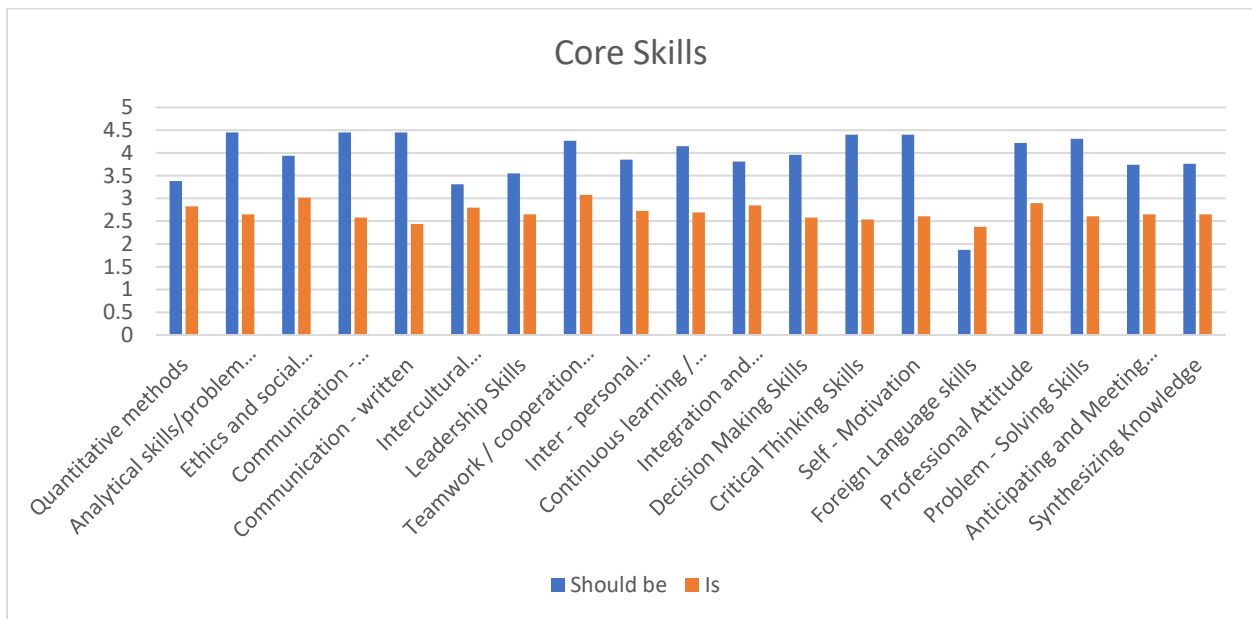
The viewer's direction continues until the viewer wants to see the evidence of competencies. Depending of the type of competency, at that time, the viewer will be provided items such as:

- Webpages that prove the attendance and/or completion
- Pictures
- Videos
- Documents
- Electronic badges
- Micro-credentials

Design:

After students' general information, the ePortfolio is designed to collect information about the educational objectives that the University of Hawaii sets. These objectives include area of specialty competencies, GenEd competencies, and Humanities and Social Sciences competencies. These classifications will facilitate the University's assessment setting and evaluations. At any point, the University's administration may choose to run a simple program and identify where students are (not) meeting or exceeding expectations. What is called a touch point in competencies can be easily measured and reported.

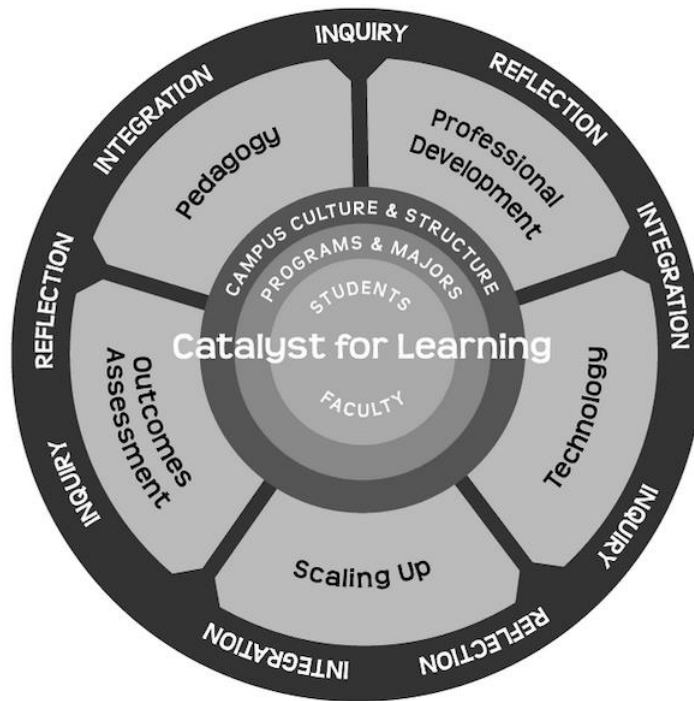
The ePortfolio System may be utilized to report to students periodically about their accomplishments (to encourage them) and what they need to do to improve their expected competencies.



Competencies/Skills:

1. Communication
  - a. Written communication = effectively communicate information through writing
    - i. Clarity = write clear and concise
    - ii. Grammar = use appropriate grammar
    - iii. Tone = use appropriate tone based on message trying to communicate

- iv. Writing for target audience = write in a way that is appropriate for target audience
  - b. Oral communication = effectively communicate information through dialogue
    - i. Debate = present opposing opinions and arguments in a structured discussion
    - ii. Conflict resolution = managing conflicts in order to come to a peaceful solution
    - iii. Speech = deliver and express ideas to an audience through a speech
    - iv. Presentation = present ideas to an audience through a presentation
  - c. Information literacy = find, evaluate and effectively communicate information
    - i. Critically evaluate information and sources = select and analyze a variety of appropriate information and sources
- 2. Quantitative reasoning = ability to work with numerical data
  - a. Data literacy = read, write and communicate data effectively
  - b. Scientific inquiry = explore scientific issues through collecting and analyzing evidence to form conclusions
    - i. Issue development = identify topics to research
    - ii. Hypothesis development = develop a hypothesis relevant to issue
    - iii. Data collection = gather data through credible sources or through experiment
    - iv. Data analysis = organize and analyze data for patterns, differences or similarities
    - v. Develop conclusion = state a conclusion based on data that addresses issue
- 3. Critical and logical thinking = ability to explore issues and ideas when formulating an opinion or conclusion
  - a. Ethical reasoning = analyze ethical issues and execute ethical decision-making
  - b. Argument identification = identify relevant arguments
  - c. Problem solving = use an appropriate approach to solve a problem
  - d. Evaluate evidence = analyze and interpret evidence
  - e. Develop conclusions = logically tie a conclusion to information
  - f. Divergent thinking = recognize alternative, contradictory and divergent ideas and perspectives
  - g. Innovative thinking = creating new ideas
- 4. Teamwork/collaboration = ability to contribute and work with others
  - a. Group projects = work in a group to create a final product
  - b. Discussion = present and discuss topics in a group setting
- 5. Civic and community engagement
  - a. Hawaiian studies and language
  - b. Hawaiian place of learning
  - c. Asia/pacific
  - d. Intercultural perspectives = ability to interact in a variety of cultural contexts



*ePortfolios as a Catalyst for Learning* (Eynon et al., 2017)



### **What an e-Portfolio should consider:**

Define the main competencies as defined by the GenEd program. So, if there are five main competencies, we must have at least five main competencies.

The program should be managed by students easily and administered by the University without much support and bureaucratic involvement.

It should be very intuitive for students (they need to be involved in its development, Ashley Sim, sophomore, [aasim@hawaii.edu](mailto:aasim@hawaii.edu), and Kiryn Komata, freshman, [kiryneh@hawaii.edu](mailto:kiryneh@hawaii.edu) will represent students).

The E-Portfolio design should facilitate scaffold learning.

The E-Portfolio should emphasize an interdisciplinary and integrated approach to learning.

and to focus on what the UH System believes are the key competencies necessary for all UH graduates.

- HAP
- critical thinking,
- information literacy,
- oral communication,
- quantitative reasoning, report on seniors, and the 3-page report with results from first-year and upper-division students,
- written communication.

The program should be flexible in its reporting, i.e., the reports should be based on the needs of the individual (student) and University (e.g., assessment office). For example, the assessment office should be able to download all freshmen's information regarding " Writing " or "Communication" competencies.

It should also allow the System to generate a link that can be shared with inside- and outside-the-university individuals (such as employers). Before yielding the link (which expires after a certain period, e.g., one week), students must be allowed to select the items they want to share with an external party.

The System must provide semesterly reports (maybe two months before the end of each semester) to students and, while recognizing the students' accomplishment in reaching competencies, signaling how the student may improve his/her competencies. A student should have the ability to run his/her report at any time by selecting a "run my competency report."

The System must have a "point and show" the definition of competencies and examples of work that will enhance any types of competencies. For example, a simple description of "civic involvement" should be provided, and examples such as "serving elderly ...", "Beach cleaning...", and "community service..." may be signaled.

It can be required for students to upload their work online and will help Faculty to use the materials for grading in one place



# HIPSS (Hamid, Vance)



HIPSS Humanities Integrated Program with Social Sciences (HIPSS)

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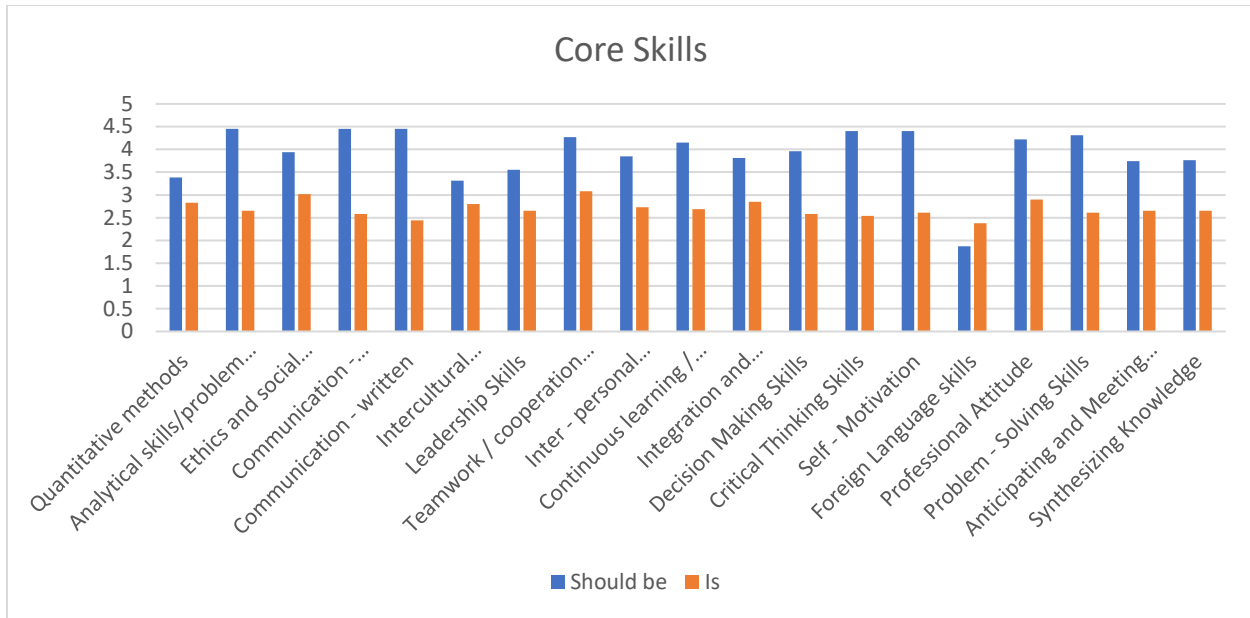
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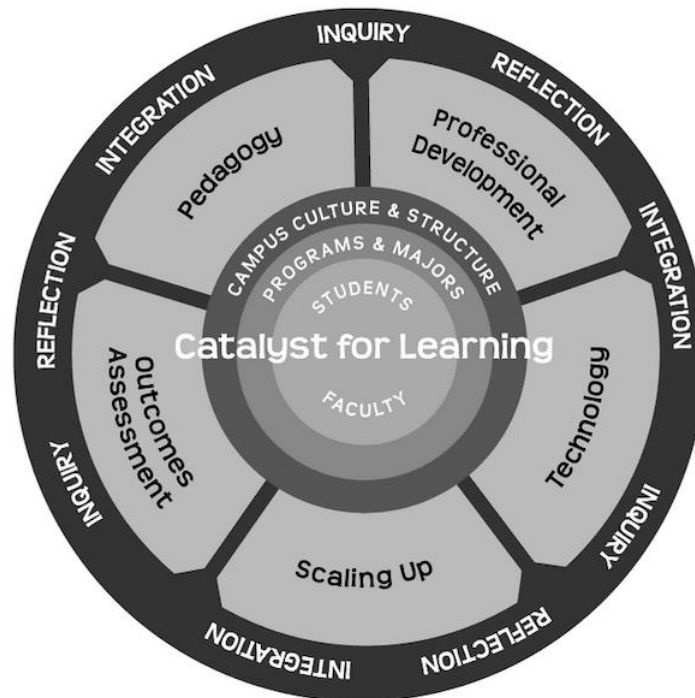
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Competencies/Skills with all VALUE rubric learning outcome skills (AAC&U, 2009):

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  - c. Information literacy = find, evaluate and effectively communicate information
    - i. Critically evaluate information and sources = select and analyze a variety of appropriate information and sources
    - ii. Effectively use information = communicate and information from sources to achieve a specific purpose
2. Quantitative reasoning = ability to work with numerical data
  - a. Data literacy = read, write and communicate data effectively
    - i. Interpretation of quantitative data = ability to understand and explain mathematical data
    - ii. Calculation = ability to correctly calculate mathematical problems
    - iii. Communication of quantitative data = ability to effectively present quantitative information appropriately and in an understandable way
  - b. Scientific inquiry = explore scientific issues through collecting and analyzing evidence to form conclusions
    - i. Issue development = identify topics to research
    - ii. Hypothesis development = develop a hypothesis relevant to issue
    - iii. Data collection = gather data through credible sources or through experiment
    - iv. Data analysis = organize and analyze data for patterns, differences or similarities
    - v. Develop conclusion = state a conclusion based on data that addresses issue
3. Critical and logical thinking = ability to explore issues and ideas when formulating an opinion or conclusion
  - a. Ethical reasoning = analyze ethical issues and execute ethical decision-making
    - i. Recognizing different ethical perspectives = ability to identify different theories
    - ii. Apply different ethical perspectives = using an ethical perspective to an ethical question
  - b. Argument identification = identify relevant arguments
  - c. Problem solving = use an appropriate approach to solve a problem

- i. Define problem = ability to create a problem statement based on relevant factors
    - ii. Identify and evaluate different strategies = ability to identify and evaluate multiple approaches to solving a problem for the best strategy
    - iii. Implement solution = use a solution to address the problem
    - iv. Evaluate outcome = review results to determine whether further work is needed to address the problem
  - d. Evaluate evidence = analyze and interpret evidence
  - e. Develop conclusions = logically tie a conclusion to information
  - f. Creative thinking = ability to think in original ways
    - i. Innovative thinking = creating new ideas
    - ii. Divergent thinking = recognize alternative, contradictory and divergent ideas and perspectives
  - g. Integrative learning = ability to build and make connections to different ideas, experiences and situations
    - i. Connections to experiences = ability to identify own life experiences to demonstrate a connect
    - ii. Connections to disciplines = ability to identify facts and theories previously learned to concepts
    - iii. Transfer and adaptability = apply and adapt skills and knowledge to new situations
- 4. Teamwork/collaboration = ability to contribute and work with others
  - a. Group projects = work in a group to create a final product
  - b. Discussion = present and discuss topics in a group setting
- 5. Civic and community engagement = ability to make a difference in the civic life of communities
  - a. Hawaiian studies and language
  - b. Hawaiian place of learning
  - c. Asia/pacific
  - d. Intercultural perspectives = ability to interact in a variety of cultural contexts
  - e. Understanding diversity of communities and cultures = ability to understand how own attitudes and beliefs can be different from other communities and cultures
  - f. Civic participation = actively work within a community to achieve a civic aim
  - g. Global learning and sustainability = ability to analyze and engage with interdependent global systems and its impact on our lives
- 6. Lifelong learning = activities undertaken to improve knowledge, skills and competence
  - a. Curiosity = ability to explore a topic to provide insight on a subject
  - b. Initiative = pursues opportunities to enhance knowledge, skills and abilities and completes work
  - c. Independence = pursues additional knowledge and experiences outside of the classroom
  - d. Reflection = reflects on previous learning and experiences to enhance educational and life experiences

