**School of Accountancy Faculty meeting**

**April 1, 2023**

**11:30 a.m. to 2:00 p.m.**

**PwC Room (G301)**

**Agenda**

1. Approval of the Minutes: August 15, 2022
2. Decline in the number of accounting majors, Related to this:
	1. Why are we noticing more decline at Shidler than national
	2. Why are faculty not able to attract students in accounting
	3. Why profession is not able to attract students in accounting
3. Change of accounting education environment, Related to this:
	1. Suggested decreases in accounting courses
	2. Why not community colleges offer the accounting degrees
	3. Future of CPA
	4. Future of Accounting (five-year, ten, and fifteen-year projection)
	5. How should we address necessary curriculum changes
4. Ph.D. program, Related to this:
	1. Recruiting good Ph.D. students (increase funding, require good first and second-year papers)
	2. Faculty commitments (we need to work on increasing faculty interest in rigorous dissertation proposals and comprehensive exams. Otherwise, we should stop recruiting even good students)
5. Faculty support
6. Other topics (I will ask you for agenda items next week; remind me if I forget)

**School of Accountancy Faculty meeting**

**August 15, 2022**

**11:00 a.m. to 12:02 p.m.**

**PWC room (G301)**

**(followed by the SOA Advancement Fund Committee meeting)**

**Minutes**

Attendees: Shirley Daniel, Liming Guan, Boochun Jung, Jenny Teruya, Manu Ka'iama, Roy Kamida, Jee-Hae Lim, Myron Mitsuyasu, Chris Park, Thomas Pearson, Hamid Pourjalali, Mary Woolen, David Yang, Jian Zhou,

Pourjalali welcomed Roy Kamida as the SOA's new lecturer and recognized the contributions of Mitsuyasu and other current lecturers at the School of Accountancy.

Minutes of May 17, 2022, was approved unanimously.

Teruya provided information for the SOA's Welcome Back event on Wednesday, August 24, from 11:30 to 12:30 in front of the ARC. The date and time were suggested as accounting 321, and 323 students would attend their classes on August 24. The objective of the Welcome Back event is to help students to meet with faculty, socialize and learn information about various topics (e.g., 3/2 MAcc, Minor…). Teruya asked faculty to invite upper-level students an invite via Laulima.

Teruya reported that BAP students won 2 out of 3 place in regional meetings and were again recognized as Superior Chapter. She also indicated that BAP's membership has declined and requested that the SOA faculty encourage students to join BAP.

Ka'iama reported that Accounting Club has a new and strong president (Rana). The Club will have its plans for a membership drive on August 25 (6:00 p.m. A101) in a joint meeting with BAP. Accounting Club has scheduled many meetings and has already had seven meetings so far. The AC and BAP are working jointly to organize the AGIF event on October 22 (Saturday, 9:00 a.m. to 1:00 p.m.).

Pourjalali reminded the faculty that Acc 200/210 has a common final exam time (7:30 a.m. Wednesday Final Week).

Guan discussed the possibility of exams under the COVID protocol. Mitsuyasu, who taught two in-person sections in the Spring of 2022 and one online section in the Summer of 2022, explained that the average grade for students in Summer school was extremely high compared to the averages of the in-person classes. Daniel, who taught an in-person and an online class in the Spring of 2022, had a similar experience: the online class students had a 10% higher GPA than those attending the in-person class. Faculty agreed that online students could get the answers by Googling and sharing answers and solutions with others using shared documents. Consequently, the faculty decided that giving online exams was inappropriate when faculty could administer them in person. In cases that students suffer from COVID or any other medical reasons, the faculty should treat them as they would have before the COVID pandemic started. Ka'iama suggested that redoing and imposing time limits on all exams may be a good solution for online tests, but these options are very time-consuming.

Teruya and Pourjalali provided a background of [Minor](https://shidler.hawaii.edu/soa/minor) and indicated that the information is now online.

Pourjalali reported that Dean Roley has approved a $10,000 annual budget for Shidler Speakers and that he had invited Michael Welker, Joanna Wu, Patricia Dechow, and Rodrigo Verdi, who received the highest ranking by the faculty. Dr. Dechow has already accepted the invitation for the Spring of 2023, but her schedule is not finalized.

He also reported that GenEd Committee finished the first complete draft of its proposal and will conclude its Town hall by mid-October. He also reported on CN ePortfolio and Humanities Integrated Program with Social Sciences ([HIPSS](https://shidler.hawaii.edu/hipss)) will start this Fall.

Jung named faculty for [HARDI 2022](https://manoa.hawaii.edu/harc/hardi-2022/invited-speaker-list/) and [HARDI 2023](https://manoa.hawaii.edu/harc/hardi/speakers/) and reported that 22 Ph.D. students were invited for HARDI 2023. Pourjalali indicated the HARC would have about 300 submissions this year, and both Jung and Pourjalali reported on the high quality of schools present in HARC-2022.

Pourjalali provided the following schedule for HARC 2023:

* 1. Decision on papers before the end of September (maybe September 25)
	2. Communication with authors, September 28-October 1
	3. matching payments with the registrants and then with the papers (we start October 25 and finish November 2)
	4. telling track chairs to select discussants from the registered papers (starting October 25 and ending November 10)
	5. 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)
	6. drafting the program (starting November 15 and finishing November 30)
	7. first students' training session after we identify the classrooms
	8. buying from Costco either December 31st or January 1
	9. the second and final students' training session, the morning of January 2.

Given that Pourjalali's directorship term will end in June 2023, he suggested that the faculty identify their recommendation to the Dean early (similar to the 2019 period). This way, if a new director is selected, he/she will be involved in decision makings that will affect teaching assignments in 2023-2024. Daniel will contact the faculty to seek the nomination.

Pourjalali indicated that the School must implement its assessment processes after 2.5 years of not assessing students' learning outcomes.

The faculty had a long discussion about faculty needs at the School and approved the attached letter to be sent to the Dean's office after some modifications.

Pourjalali indicated that in many instances, the proposal/dissertation developments and processes are inconsistent with having a Ph.D. Committee and students complete their research by working only with their committee Chair. The faculty supported a more detailed structure for these processes.

Pourjalali indicated that he would discuss the issue in more detail in the upcoming Curriculum and Program Committee.

The meeting concluded at 12:02 p.m.



Date: August 15, 2022

TO: Vance Roley, Dean, Shidler College of Business

 Elizabeth Davidson, Associate Dean, Shidler College of Business

From: Hamid Pourjalali, Director, School of Accountancy

Shidler College of Business

SUBJECT: Request to recruit for new positions

Thank you for allowing us to make our request for faculty replacement and anticipated faculty needs. This letter requests your support in hiring replacement faculty for one of our current tenure tracks and one of our instructor positions. Furthermore, we respectfully request that we hire an additional tenure track faculty to meet the School of Accountancy's needs in response to changes in the CPA examination starting in 2024.

As you are aware, Dr. Tu Xu resigned from his position after a year of Leave of Absence and is a part of Renmin University.

Dr. Xu taught our Accounting Capstone course covering Auditing and Accounting Information Systems. Although it was very difficult to find a replacement, we found one of our Masters of Accounting alumni to teach Dr. Xu's classes in the Fall of 2021 and Spring of 2022. We continue to have a challenging time replacing Dr. Xu with temporary lecturers.

Excluding the position that Dr. Xu held, we have ten tenured and tenure track faculty and two instructor positions. Ms. Manu Ka'iama, one of our two excellent instructors, has been heavily involved in developing Hawaiian-related grant proposals. She has externally raised herself and the salary of others. As a result, she has been mostly released from her teaching responsibilities at the School of Accountancy for over ten years.

While we pride ourselves on Ms. Ka'iama's accomplishments and contributions to the University and State of Hawaii, we have to cover Ms. Ka'iama's classes using temporary faculty. It is now more apparent that this temporary solution is not appropriate because the temporary faculty do not have the necessary background in teaching and research, and they cannot provide the required level of service.

Technology has significantly changed the accounting profession as it has revolutionized how accountants collect and report information and auditors audit the reported financial data. Tax codes for individuals and corporations have become more complex and require broader knowledge to implement, plan, and maintain tax systems and records. In response to new roles for today's CPA, the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) suggested changes in the CPA examination. As a result, the CPA Exam has been revised significantly starting in January 2024 (see Appendix for additional information). We will need to ensure that graduating students in the Fall of 2024 will have the appropriate background to take the CPA exam. We must have proper faculty members to teach our students rather than relying on temporary lecturers. Furthermore, adequate faculty members will enhance our ability to increase the number of faculty publications in Dean's A- and B-ranked journals, enhancing the reputation of Shidler College and the School of Accountancy.

In its recent meetings (February 4, 2022 and July 19, 2022), the School of Accountancy Advisory Board members also emphasized the need to prepare students for changes in the CPA exam in 2024 and what topics will be necessary for students' success in the CPA exam. Board member Shimamoto emphasized that core competency includes technology, and students are expected to know how technological advances can be used and applied to different areas of accounting expertise.

In summary, we will need to replace Professor Xu's position and recruit a tax faculty while finding a more permanent solution (e.g., receiving a permanent instructor position) for Ms. Kaiama's teaching responsibilities.

**Appendix**

The Structure of the New CPA Examination

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates must complete. Then, each candidate must choose a Discipline section to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all areas pertaining to each section. The new Disciplines reflect three pillars of the CPA profession:

* Business analysis and reporting (BAR)
* Information systems and controls (ISC)
* Tax compliance and planning (TCP)



While we can accommodate and prepare students for the Business analysis and reporting (BAR) discipline, we will need to add and improve our emphasis on two areas: Information Systems and Control (ISC), Tax compliance and planning (TCP). This means that we will need to have better coverage of these topics. **Otherwise, the lack of faculty in Auditing and Accounting Information systems and taxation will affect our ability to prepare for upcoming Uniform CPA Examinations (CPA Exam) changes.**

 **School of Accountancy Faculty meeting**

**August 15, 2022**

**11:00 a.m. to 12:00 p.m.**

**PWC room (G301)**

**(followed by the SOA Advancement Fund Committee meeting)**

**Agenda**

1. Approval of the Minutes: May 17, 2022
2. Welcome back event for students (Jenny)
3. BAP, Jenny
4. A/C, Manu
5. Acc 200/210 Common exam.
6. How to administer exams under the current UH Covid protocol? Does the faculty have option to give online exams? (Liming)
7. Minor (Jenny, Hamid)
8. Shidler Speaker, Michael Welker, Joanna Wu, Patricia Dechow, and Rodrigo Verdi (Hamid)
9. GenEd, HIPSS, ePortfolio (reports, Hamid)
10. HARDI report (Boochun, Hamid)
11. HARC report and schedule (Boochun, Hamid)
	1. Decision on papers before end of September (maybe September 25)
	2. Communication with authors, September 28-October 1
	3. matching payments with the registrants and then with the papers (we start October 25 and finish November 2)
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	8. buying from Costco either December 31st or January 1
	9. second and final students training session, the morning of January 2.
12. Ph.D. program. Issues on how to improve the quality of proposals, dissertation. Very important to follow appropriate processes (Hamid)
13. Directorship August 2023-June 2026
14. New request letter for hiring
15. Assessment after 2.5 years.

SOA's committee assignment for 2022-2023
(August 15, 2022 version) @

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Departmental Personnel Committee | Advancement Fund Management Committee | MAcc Admissions and Recruitment Committee | Curriculum Committee/ Planning and Public Relations Committee | Recruiting Committee | Students Scholarships and Awards Committee | Introductory Accounting Subcommittee |
| Shirley Daniel | Xc | x  |  | x  |  |  |  |
| Jee-Hae Lim | x |  |  | x  | x  |  |  |
| Liming Guan | x |  |  | x |  |  | x |
| Boochun Jung | x | Xc |  | x | x |  | x |
| Manu Ka'iama |  |  |  | x | x | x | x  |
| Tom Pearson\* | x |  | x | x |  |  |  |
| Jenny Teruya | x | x | Xc | x |  | Xc | Xc |
| Mary Woollen |  |  |  | x |  |  |  |
| David Yang  | x |  |  | x |  |  | x |
| Jian Zhou | x  |  |  | x  | x  |  |  |
| Chris Park |  | x | x | x | x |  |  |
| Hamid Pourjalali |  |  |  | Xc | Xc | x |  |

@ The committee assignment will be adjusted based on the School's needs

Xc = Chair/Convener of Committee

x = Member of Committee

\* Shidler College, Senate Chair

**Other committees:**

Introductory & Managerial Accounting Subcommittee is also responsible to coordinate Accounting Principles courses bychoosing books and provides suggestions for syllabi of the first two accounting principles.

## Jenny Teruya is MAcc Director and BAP advisor

Manu Kaiama is Accounting Club advisor

**RECOMMENDATION FOR APPOINTMENT OF THE SOA DIRECTOR**

This policy is based on University of Hawaii Professional Assembly contract and the relevant portions of **ARTICLE XXIII** are reported below (adjusted for the purpose of Directorship of the School of Accountancy):

The Dean of Shidler College shall appoint Director of the School of Accountancy for periods up to three (3) years. The appointments are renewed annually.

The School of Accountancy Director shall be tenured at Rank 4 or higher or if not tenured, shall be at Rank 4 or 5.

Faculty Members in the School of Accountancy shall consider and recommend a bargaining unit member to serve as Director.

The process for the SOA faculty making a recommendation for the Director shall commence at least 45 calendar days prior to the date on which the recommendation must be submitted to the Dean or other appropriate University official. If that date falls during the off-duty period for nine month faculty the process will begin at least 45 days prior to the end of the duty period.

Within seven days of the commencement of the process any person who is eligible to serve as Director may put their name forth for consideration for the recommendation of the faculty provided that they agree to serve as Director only if recommended in accordance with these procedures or if the SOA makes no recommendation.

If one or more faculty members put their name forth for consideration the SOA faculty will vote on the candidate(s). The voting will commence by the Department Personnel Committee Chair (or convener, if chair is not elected) no sooner than ten days and no later than 14 days after the process has begun. The vote may be conducted electronically and the opportunity to vote shall be provided to all full time faculty members and those teaching seven or more credit hours during the voting semester.

The voting results shall be reported to the Dean of Shidler College.

Prior to the appointment or reappointment, the Dean of Shidler College shall use the voting results as a method of consultation with all the SOA Faculty Members wishing to participate to receive their recommendation. If there is no consensus among the Faculty, Dean shall consider both the majority and minority views before making an appointment. Should there be a consensus among the Faculty Members as to who should serve as the Chair, and the recommendation is rejected, the Dean shall meet with the Faculty Members and provide a written statement setting forth the reasons for selecting another Faculty Member.



Date: August 15, 2022

TO: Vance Roley, Dean, Shidler College of Business

 Elizabeth Davidson, Associate Dean, Shidler College of Business

From: Hamid Pourjalali, Director, School of Accountancy

Shidler College of Business

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Excluding the position that Dr. Xu held, we have ten tenured and tenure track faculty and two instructor positions. Ms. Manu Ka'iama, one of our two excellent instructors, has been heavily involved in developing Hawaiian-related grant proposals. She has externally raised herself and the salary of others. As a result, she has been mostly released from her teaching responsibilities at the School of Accountancy for over ten years.

While we pride ourselves on Ms. Ka'iama's accomplishments and contributions to the University and State of Hawaii, we have to cover Ms. Ka'iama's classes using temporary faculty. It is now more apparent that this temporary solution is not appropriate because the temporary faculty do not have the necessary background in teaching and research, and they cannot provide the required level of service.

Technology has significantly changed the accounting profession as it has revolutionized how accountants collect and report information and auditors audit the reported financial data. Tax codes for individuals and corporations have become more complex and require broader knowledge to implement, plan, and maintain tax systems and records. In response to new roles for today's CPA, the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA) suggested changes in the CPA examination. As a result, the CPA Exam has been revised significantly starting in January 2024 (see Appendix for additional information). We will need to ensure that graduating students in the Fall of 2024 will have the appropriate background to take the CPA exam. We must have proper faculty members to teach our students rather than relying on temporary lecturers. Furthermore, adequate faculty members will enhance our ability to increase the number of faculty publications in Dean's A- and B-ranked journals, enhancing the reputation of Shidler College and the School of Accountancy.

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**Appendix**

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Minutes of Faculty Meeting

May 17, 2022

10:00 a.m. – 11:00 a.m.

Online

Attendees: Shirley Daniel, Liming Guan, Boo Chun Jung, Manu Kaiama, Jee-Hae Lim , Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Mary Woollen, David Yang, and Jian Zhou

Two subjects were discussed and the following decisions were made:

1) Recruiting. The draft letter the Pourjalali provided was discussed and approved with some modifications (see enclosed for the modified and submitted draft).

2) Ph.D. students were encouraged to attend all HARDI consortiums that is available for them, but are required to attend at least two HARDI cohorts.



Date: May 18, 2022

TO: Vance Roley, Dean, Shidler College of Business

 Elizabeth Davidson, Associate Dean, Shidler College of Business

From: Hamid Pourjalali, Director, School of Accountancy

Shidler College of Business

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As you are aware, we agreed with Dr. Tu Xu's one-year leave request last year. Dr. Xu has already accepted another full-time appointment with Renmin University as a full-time tenure track faculty and shows that he has concluded his involvement with the University of Hawaii in 2021:

<https://en.rmbs.ruc.edu.cn/show-77-1008-1.html>

Considering Dr. Xu's new position at Renmin University, the faculty of the School of Accountancy supported the following statement on September 13, 2021.

"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."

Dr. Xu taught our Accounting Capstone course covering Auditing and Accounting Information Systems. Although it was very difficult to find a replacement, we found one of our Masters of Accounting alumni living on the mainland to teach Dr. Xu's classes in the Fall of 2021 and Spring of 2022. We continue to have a challenging time replacing Dr. Xu with temporary lecturers.

Excluding Dr. Xu's position, we have ten tenured and tenure track faculty and two instructor positions. Ms. Manu Ka'iama, one of our two excellent instructors, has been heavily involved in developing Hawaiian-related grant proposals. She has externally raised herself and the salary of others. As a result, she has been mostly released from her teaching responsibilities at the School of Accountancy for over ten years.

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In summary, we will need to replace Professor Xu's position and recruit a tax faculty while finding a more permanent solution (e.g., receiving a permanent instructor position, *preferably a 2nd Native Hawaiian instructor for the College, such as Mr. Myron Mitsuyasu*) for Ms. Kaiama's teaching responsibilities. Appendix B provides the list of our current faculty members.

**Appendix A**

The Structure of the New CPA Examination

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates must complete. Then, each candidate must choose a Discipline section to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all areas pertaining to each section. The new Disciplines reflect three pillars of the CPA profession:

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**Appendix B**

The list of current SOA faculty

Group one (with professorship):

* Boochun Jung: Financial
* Jian Zhou: Financial/Audit
* Jee-Hae Lim: System/Financial
* Chris Park: Financial
* Hamid Pourjalali: Financial/Managerial

Group two:

* Shirley Daniel: Corporate Governance/Audit
* Tom Pearson: Law/transfer pricing/Tax
* David Yang: Corporate Social Responsibility
* Liming Guan: Financial
* Jenny Teruya: Financial/Accounting Education

Group three (instructors):

* Manu Ka'iama
* Mary Woollen