

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)
 - a. Decision on papers before end of September (maybe September 25th)
 - b. Communication with authors, September 28-October 1
 - c. matching payments with the registrants and then with the papers (we start October 25th and finish November 2nd)
 - d. telling track chairs to select discussants from the registered papers (starting October 25th and finishing November 10th)
 - e. opening the registration site for new discussants (the site will be closed on November 2nd but we will provide the link to the discussants until November 15th)
 - f. drafting the program (starting November 15th finishing November 30th)
 - g. first students' training session after we identify the classrooms
 - h. buying from Costco either December 31st or January 1st
 - i. second and final students training session, the morning of January 2nd.
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 by choosing 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

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, *preferably a 2nd Native Hawaiian instructor for the College*) 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.**