**School of Accountancy Faculty meeting**

**October 26, 2020**

**9:00 a.m. to 10:30 a.m. (via Zoom)**

**Minutes**

Attendees: Shirley Daniel, Michael Dell, Liming Guan, Paul Higo, BooChun Jung, Manu Kaiama, Jee-Hae Lim, Myron Mitsuyasu, Chris Park, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Mary Woollen, David Yang, Edwin Young, Tu Xu, and Jian Zhou

Pre-meeting: Pearson asked if  graduate students want any, some, or all online classes for future years? It was recommended that the SOA plan a survey of students. Pourjalali will draft the first draft of survey questions and seek faculty’s input in developing the survey questionnaire further. Please remember to make a distinction between if COVID and if not COVID.

The meeting commenced at 9:00 a.m.

Minutes: Minutes of August 17, 2020, were approved.

Jung and Pourjalali provided a report on HARC. The report included the number of papers submitted and accepted. The deadline for author registration and Hawaii Accounting Research Doctoral Institute (HARDI) students involvement were also mentioned in the report.

Zhou predicted that the number of qualified PhD students will be higher than normal this year as the job market for accounting graduates is expected to lower than prior years

Pourjalali provided a report on mentorship and how he had opened the program to other four-year UH programs and some UH Community College. He reported that the feedback on the survey has been positive.

Pourjalali also reported that SOA’s last Data Analytics offering has been concluded. Dell and Young, who attended the program, indicated that the program was very good and complimented the instructor (Dr. Eddie Merc)

Teruya indicated that AGIF was held online for over seventy participants. Teruya, Mituyasu and Young complimented the selected topics and speakers.

Teruya and Woollen reported that BAP students missed opportunities of meeting with one-another to create their cohort easier.  Kaiama raised the same issue for the Accounting Club. BAP has an onlined for social meetings about twice a month, the meetings do not include professors.  Overall, the students’ clubs are doing well given the current COVID-19 environment.

Lim reported on the AIS subcommittee and changes in Acc 619. The faculty supported the changes.

Woollen noted the results of the Financial subcommittee (in undergraduate accounting curriculum). In her report, Woollen noticed that the School of Accountancy is similar to most schools in which the two Intermediate Accounting courses are required and Advanced Accounting course is elective. However she indicated that the SOA does not cover financial analysis as a separate course (some do). The Committee, however, believed that an additional course for financial analysis was not required because some financial statement analysis tools and tasks are covered in several of the other accounting classes. The faculty supported the subcommittee recommendation of “no change in financial accounting courses was necessary.”

Daniel discussed the result of undergraduate skills, managerial, audit and AIS. The faculty supported the following items:

* The conclusion of the discussion on skills and focus areas is that the SOA seems to be doing well in critical thinking, writing, ethics, and fraud although it is spread out throughout the accounting curriculum. The committee concluded that compared to other schools we are doing all right in skills. In addition, particularly with more online course curriculum, we can ask students to sign an honor pledge and emphasize in every class that they should not cheat and include the penalties in the syllabus.
* The committee concluded that the auditing course sequence is adequate given our enrollment levels, particularly at the MAcc level, and our student placements.
* The committee agreed that creating a data analytics undergraduate elective that would be available for all business students would be a good option.  Pourjalali agreed to discuss this with the other department chairsas there may be support for the idea in ITM, FEI, MIR, TIM and MKT departments.

Given the CPA exam will require more technology skills, Pearson suggested that UH should require technology intensive courses.

The faculty continued voicing its concern about ethics and cheating. The following comments were mentioned:

* Encourage OSAS to have group zoom coverage of some ethical situations and perhaps a sign-off on the honors policies.
* Undergraduate curriculum should have a course (maybe just one credit hour) to include ethical thinking.
* Use of<https://www.jmu.edu/ethicalreasoning/8-key-questions.shtml> when advising students
* B-law 200 maybe could include some topics in ethics.
* Maslow's hierarchy of Values provides perspective on why people cheat.  Ethics becomes important at the higher levels of Maslow's hierarchy.
* Different organizations have different rules for what is acceptable behavior and what cannot be done.  So ethics may be more tricky to teach than we realize.  The importance and awareness of ethics is important.

Report on the Tax committee was tabled for the next faculty meeting.

Given the limited time, Pourjalali asked Daniel, Teruya and Pearson to initiate their respective committees to address MAcc and 3/2 programs.

Pourjalali will try to provide the number of students in top 22 (inspirational) schools for which the curriculum are collected and reported to the faculty.

The Committees will consider possible emphases on MAcc, similarity of schools in size, and other issues such as the need of the professional community in Hawaii.

In conclusion, Xu produced a report on the Behavioral section of HARC, and Park provided a report on HARC’s keynote speaker Katherine Shipper.

The meeting adjourned at 10:30 a.m.