School of Accountancy Faculty meeting
April 28, 2025
12:00 pm to 2:00 pm.
PwC Room
Agenda

The *Minutes of the Faculty Meeting held on April 7, 2025,* were reviewed online and approved unanimously (11 votes in favor, 0 against).

1) One remaining policy and

2) Mission and Objective statements

3) Assessment tools

Faculty Expectations for the School of Accountancy

PREAMBLE

Board of Regents Policy, RP 9.213, establishes guidelines for periodic faculty evaluation. These guidelines state that procedures for review of faculty must: 1) provide safeguards for academic freedom, 2) provide for participation of faculty peers in the review process, 3) require the evaluation of every faculty member at least once every five years, and that they may 4) provide for exempting faculty who have undergone a review for reappointment, tenure, or promotion, or who have received a merit salary increase during the five-year period.

Revised procedure for UH Manoa (dated 2024) indicates the following:

"Evaluation can be a positive force when used to encourage members of the university community to continue their professional growth and thereby improve the delivery of their professional services. To this end, institutional resources must be committed to incentive programs which support faculty development in the areas of teaching, research, and service. Evaluation of faculty must not undermine academic freedom or tenure which are essential to the university. There is a presumption of competence on the part of each tenured faculty member. ***Thus, the evaluation process must operate independently of an individual faculty member's tenured status (emphasis added)***. The review undertaken within the evaluation process must reflect the nature of the individual's field of work and conform to fair and reasonable expectations as recognized by faculty peers in each department or discipline. The review will not be conducted in an arbitrary or capricious manner and will be in accordance with agreed-upon procedures."

Tenured faculty in the School of Accountancy (SOA) of the Shidler College of Business (SCB) at the University of Hawai'i at Mānoa (UHM) are expected to engage in teaching, scholarly endeavors, and service activities. This document outlines the expectations for the tenured faculty of the School of Accountancy (SOA) in each of these areas following the UHM procedures for faculty evaluation. For this document, the department shall refer to the SOA, and the department head shall refer to the Director of the SOA.

Standards for Graduate Faculty status and Accreditation are documented in Shilder College policies and not repeated here.

EXPECTATIONS

Tenured faculty are required to undergo post-tenure periodic reviews to determine whether they meet their teaching, research (or scholarly endeavors), and service responsibilities. The maximum interval between post-tenure reviews is five years. The document titled "Procedures for Evaluation of the Faculty of UH Mānoa (as revised in 2024)" provides deadlines, procedures, and actions required when a faculty member is identified as deficient in their post-tenure evaluation report.

Teaching

Tenured faculty of the SOA are expected to teach their assigned classes in accordance with all applicable procedures and policies of UHM.

The faculty member shall document teaching activities by providing a portfolio with syllabi, students' teaching evaluations, and grade distributions. Additional portfolio items may include teaching materials, examples, and a teaching philosophy statement.

Scholarly Endeavors

During the Post-tenure review period, a tenured faculty member is expected to engage in scholarly endeavors that result in the publication (or acceptance for publication) of at least two blind review papers in business (preferably accounting) journals that are ranked at least a B in the Australian Business Deans Council

(ABDC) journal list, an one publication (or acceptance for publication) in journals ranked as an A or two as B in Shidler College of Business. This section also recognizes and includes scholarly activities such as editorial membership in reputable journals.

Service

During the post-tenure review period, a tenured faculty member is expected to provide meaningful service to the School of Accountancy, Shidler College of Business, the University of Hawaii, and Hawaii Professionals. Items such as providing editorial service and similar should be included in the Scholarly endeavors.

Post-tenure evaluation of the SOA Director

Given that most of the School of Accountancy (SOA) Director's responsibilities involve providing service to the School, College, and University, the Director's post-tenure evaluation will be conducted based on these expectations. The Dean of the Shidler College will initiate the evaluation process by requesting the School of Accountancy's Personnel Committee (SPC) to conduct the evaluation. The SPC will evaluate the Director based on the expectations established by the Dean for the position. If the Director does not meet these expectations, the Dean will be notified and will work with the Director to address any identified deficiencies.

IMPLEMENTATION

If written notification was made that the faculty member was not meeting expectations, the faculty member should provide evidence that the deficiency has been corrected or that the written notice was in error. If the deficiency has been corrected during the post-tenure review, or evidence is given that the written notice was in error, the faculty member shall be considered to be meeting the expectations.

AMENDMENTS

Amendments to these faculty expectations require the approval of the majority of all full-time faculty members and lecturers teaching at least seven credit hours at the time of the vote.

SOA Mission – Undergraduate Accounting Mission, MAcc, and PhD program Missions
Originally adopted on November 26, 2018
To be Approved 4/28/2025

SOA Mission:

- **From: We are an academic community whose mission is to provide students with excellence in accounting education and a sense of professional responsibility relevant to a global economy and to advance accounting knowledge through quality research.**

- **To: We are an academic community dedicated to excellence in accounting education, fostering professional responsibility in a global economy, and advancing accounting knowledge through quality research.**

- **Missing definition of excellence in accounting education (purposefully left undefined).**
  (All faculty members should be prepared to discuss this)

Objective For The School Of Accountancy Advisory Board, Shidler College Of Business Of The University Of Hawaii At Manoa

To provide guidance, directions, feedback and strategies to the School of Accountancy's Director and faculty to further professional, educational and social activities and relationships among those sharing a common interest in the School of Accountancy

Jenny's
To provide strategies, guidance, directions, feedback and support to the School of Accountancy's Director and faculty to further educational goals, professional development and relationship building for the constituents of the School of Accountancy

Gary's
to foster connections between the School and the accounting profession, to provide input on curriculum development, and to contribute to fundraising activities

(Terri, Gary, Jenny, and Myron)

Undergraduate Accounting Mission:

- **From: The mission of the undergraduate program in accounting is to educate students in the preparation, presentation, and evaluation of accounting information**

- **To: The undergraduate accounting program's mission is to educate students in preparing, presenting, and evaluating accounting information**.

(Mary, Kristine, Liming, Manu, Tom)

MAcc Mission:

- **From: The mission of the Master's of Accounting Program is to further advance students' accounting knowledge and to develop analytical, research and communication skills in becoming professional accountants.**

- **To: The Master's in Accounting Program enhances accounting expertise and develops analytical, research, and communication skills for professional success.**

(Abhi, Tom, Boochun, Terri)

PhD Program Mission:

- **From: The mission of the PhD program is to train students to become scholars in accounting and to place them in institutions where research and teaching are encouraged and rewarded.**

- **From: PhD students are equipped with the capability to discover critical accounting research questions coupled with the ability to address them effectively.**

- **To: PhD students are equipped to identify critical accounting research questions and develop effective methodologies to answer them.**

Chris and his team:
The mission of our SOA PhD program is to train scholars who can identify important accounting research questions, apply rigorous methodologies to address them, and contribute to research and teaching excellence in academic institutions.

- (Chris, Sun, Jian, Boochun)

The faculty voted for the subcommittee's recommendation, and the motion to pass the recommended SLOs passed on 4/15/2025

The Subcommittee met online (via Zoom) on 4/11/2025

Hamid Pourjalali, Jian Zhou, Abhishek Ramchandani, Il Sun Yoo, Boo Chun Jung, Kristine Santaniello, Thomas Pearson, and Mary Woollen

The following were recommended:

Undergraduate students' learning objectives:

- Students can demonstrate an understanding of financial, managerial, and tax accounting concepts.
- Students can demonstrate the use of financial accounting and information systems.
- Students can articulate auditor's overall approach in a financial statement audit.
- Students can apply financial, managerial, and tax information and conduct research projects.
- Students can ethically apply AI in accounting measurement, reporting, and decision-making.

Graduate (MAcc) students' learning objectives:

- Students can demonstrate knowledge of advanced accounting and tax subjects.
- Students can use analytical and research skills for problem-solving related to accounting.
- Students can demonstrate strong written and oral communication, and critical thinking skills in professional accounting settings.
- Students can integrate knowledge and skills to address contemporary accounting, information systems, and assurance issues.
- Students can further develop their understanding and application of AI in accounting

Hamid Pourjalali <hamid@hawaii.edu>
Apr 9, 2025, 8:01 AM

to Il, Boo, Jian, C, Mary, Kristine, Thomas, You-il, Liming, Abhishek, David, Jee, Myron, Terri, Gary, Todd, Marc, Clare, BJ, Sean, Wren
from: **Hamid Pourjalali** <hamid@hawaii.edu>
to: Il Sun Yoo <yoois@hawaii.edu>, Boo Jung <boochun@hawaii.edu>, Jian Zhou <jianzhou@hawaii.edu>, C Kaiama <manu.kaiama@hawaii.edu>, Mary Woollen <woollen@hawaii.edu>, Kristine Santaniello <ksantan@hawaii.edu>, Thomas Pearson <tpearson@hawaii.edu>, "You-il (Chris) Park" <youil@hawaii.edu>, Liming Guan <lguan@hawaii.edu>, Abhishek Ramchandani <abhi@hawaii.edu>, David Chie Hwa Yang <yangd@hawaii.edu>, Jee Hae Lim <jeehae@hawaii.edu>, Myron Mitsuyasu <mmitsuya@hawaii.edu>, Terri Fujii <terri.fujii@hotmail.com>, Gary Nishikawa <gtn@hawaii.edu>, Todd Nacapuy <todd.nacapuy@accuityllp.com>, Marc Endrigat <endrigat@hawaii.edu>, Clare Fujioka <claref@hawaii.edu>, BJ Ramel <bramel@hawaii.edu>, Sean Mochizuki <sean.mochizuki@accuityllp.com>

cc: Wren Pang <wrenp@hawaii.edu>
date: Apr 9, 2025, 8:01 AM
subject: Summary of comments
mailed-by: hawaii.edu

Dear All,

We have been meeting with professionals, faculty, and students to discuss AI and how to incorporate the necessary knowledge into our curriculum. I have included a summary of what was presented in our meeting two days ago (I used ChatGPT to organize the comments and edited them for you to look over).

Please review the attached document and provide your final comments by tomorrow morning (before 9:00 a.m.). I will incorporate those into the document and will set up a meeting with the following curriculum subcommittee: Kristine, Abhi, Sun, Mary, Boochun, and Tom. I will also join the group. Please let me know if you want to join.

Best, Hamid
p.s., I have also enclosed comments on SLOs I received last week from Gary and Myron.

1. Should AI and Large Language Models (LLMs) be part of the accounting curriculum?

Yes. There was overwhelming agreement across faculty, industry representatives, and students that AI should be incorporated into the curriculum, especially in the form of LLMs. Todd emphasized the importance of educating faculty and staff on how LLMs are built, trained, and used. He supports integrating LLMs into all accounting courses and recommends a prerequisite course to establish a foundational understanding. Gary agreed that AI should be taught through a dedicated course, as most faculty may lack the depth of knowledge needed to integrate AI effectively into existing courses.

Sean and Marc echoed that while LLMs are essential, they must be framed within the context of **judgment and critical thinking**—students must learn to use these tools responsibly without becoming overly dependent. Marc warned that students who master critical thinking and technology will have a competitive edge in the job market. BAP members and MIS students supported the inclusion, with strong endorsements for AI's integration across learning objectives, especially in AIS and accounting reporting contexts.

BJ's feedback supports AI tools even in programming courses, reinforcing that students can benefit from AI but still need a strong conceptual foundation to apply what they learn.

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2. Should AI/LLM content be embedded in all accounting courses or taught in a standalone course?

There was support for **both approaches**:

- **Standalone Course:** Gary strongly advocated for a separate course, arguing that many faculty currently lack the expertise to effectively teach AI within their courses. This format could provide depth in foundational AI concepts, core tools, and applications in accounting, preparing students to understand better firm-specific tools used in practice. Kara also supported distinguishing AI instruction by level—basic at the undergraduate level and more advanced content at the graduate level.
- **Embedded Across Courses:** Todd, Marc, and Sean suggested that AI/LLMs should also be **embedded within all courses**, with applications tailored to each subject (e.g., audit, tax, financial accounting). Todd noted that this would expose students to real-world applications, while Marc proposed that if a dedicated course isn't feasible due to scheduling constraints, an **orientation, workshop, or intensive tutorial** could serve as an effective introduction.

A **hybrid model** may be the best path forward: a foundational standalone course supplemented by AI-infused modules in each accounting course.

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3. What essential skills should the accounting curriculum develop in the AI age?

The dominant theme across responses was the **primacy of critical thinking and judgment**:

- **Critical Thinking:** Sean, Marc, Clare, and nearly every student commented on this. Sean stated this must be embedded across all courses, not just as a soft skill but as the **cornerstone** of how students approach problems and solutions. Clare and Mary cautioned against over-reliance on AI tools, suggesting that real learning happens when students are challenged to think deeply rather than retrieve answers from LLMs.
- **Ethical Use of AI:** This was a significant theme in student feedback. Students repeatedly called for training in the **ethical application of AI**, especially given the lack of regulation and the sensitivity of financial data. They want to learn not only how to use AI but how to apply it **ethically and responsibly**.

- **Adaptability and Lifelong Learning:** Todd raised the importance of helping students **validate** AI-generated outputs. Sean emphasized the need for CPAs to stay current with evolving tools and technologies. Gary provided real-world examples from his auditing class, showing how data analytics and AI transform how professionals perform traditional tasks.
- **Foundational Accounting Knowledge:** Gary and Mary highlighted that while AI is important, it must not replace strong fundamentals. Courses like ACC 321 and 323 remain crucial in teaching students how to apply GAAP and analyze financial statements, which are essential for public accounting success.
- **Systems Thinking and AIS:** Students, faculty, and practitioners noted that **Accounting Information Systems** (AIS) must receive greater emphasis. MIS students pointed to how AI tools are already integrated into coding courses and suggested that similar approaches could work in accounting systems courses.

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4. How should we measure whether students are prepared for the marketplace?

This remains an open and complex question:

- **No Simple Metric:** Mary acknowledged the difficulty of measuring readiness for the real world, emphasizing that rote memorization is insufficient. Real preparedness involves skills that are harder to quantify.
- **Assessment Tools:** Hamid proposed using **skills development sheets** to assess students' competencies rather than just knowledge. This could help track growth in critical thinking, judgment, ethical reasoning, and applied technology use.
- **Capstone Projects & Application-Based Assessment:** BJ and several students suggested including a **capstone or final project** as a more meaningful way to measure how well students apply what they've learned, particularly in an AI-integrated context.
- **On-the-Job Training Perspective:** Gary and Sean acknowledged that CPA firms still rely heavily on **on-the-job training**, especially since each firm uses proprietary tools. Therefore, the goal should be to teach students **how to learn and adapt** rather than trying to train them on every specific tool.
- **Consistent Instructional Standards:** Marc mentioned that faculty consistency is critical. If different instructors apply AI education unevenly, student readiness will vary significantly. Faculty alignment on core skills and AI integration is essential for reliable outcomes.

Eight Key Items from the Meeting (as Learning Outcomes)

1. **Understand how LLMs and AI systems are built, trained, and deployed.**
   Students will be able to explain the core concepts behind large language models (LLMs), including their training processes, deployment challenges, and underlying technologies.
2. **Apply AI tools ethically to solve accounting-related problems.**
   Students will demonstrate the ability to ethically utilize AI tools to support accounting decisions while adhering to professional standards and ethical guidelines.
3. **Critically evaluate and communicate the limitations, ethical implications, and appropriate use of AI in accounting.**

Students will analyze and validate AI-generated outputs using accounting principles and professional judgment; identify AI's limitations and the need for human oversight; and articulate ethical and societal concerns—such as data privacy, bias, and overreliance—while proposing strategies for responsible and informed use of AI in professional contexts.

4. **Integrate AI technologies into core accounting disciplines.**
   Students will incorporate AI tools within financial, managerial, auditing, and tax accounting practices to enhance analytical capabilities and decision-making.
5. **Recognize the evolving role of technology in the accounting profession and its impact on job readiness.**
   Students will explain how emerging technologies, such as AI and audit data analytics, are transforming accounting roles and discuss the importance of lifelong learning.
6. **Collaborate with peers and professionals to solve real-world accounting challenges using AI.**
   Students will work in teams to address complex accounting issues, integrating both AI tools and traditional accounting knowledge in collaborative projects or case studies.
7. **Interpret AI applications in accounting, such as audit data analytics.**
   Students will describe how AI is used in accounting and auditing (to identify anomalies, test transactions, and support fraud detection) using data-driven techniques.
8. **Distinguish between foundational and advanced AI knowledge at the undergraduate and graduate levels.**
   Undergraduate students will demonstrate foundational knowledge of AI in accounting, while graduate students will be able to analyze advanced AI applications and their strategic implications.

Student Learning Objective:

Students will demonstrate foundational to advanced knowledge of AI and large language models (LLMs), apply them ethically across core accounting areas, critically evaluate their limitations and societal impact, and collaborate to solve real-world problems while recognizing the evolving role of technology in the accounting profession.

Shorter:

Students will apply AI and LLMs ethically in accounting, evaluate their limitations and impact, and collaborate to solve real-world problems using technology and judgment.

Shortest:

Students will ethically apply AI in accounting, recognize its limits, and use judgment to solve problems.

Conclusion and Recommendations:

- **Develop a foundational course or workshop** focused on AI/LLM basics and their application in accounting.
- **Embed AI tools and ethical discussions** into each accounting course, tailored to the subject.
- **Strengthen critical thinking, ethical reasoning, and judgment** as measurable learning outcomes across the curriculum.
- **Use skills-based assessments** such as capstone projects and development sheets to evaluate readiness.
- **Prioritize faculty development** to ensure consistent, informed integration of AI across all courses

University of Hawaii at Manoa
Shidler College of Business
School of Accountancy

REVISED UNDERGRADUATE STUDENT LEARNING OBJECTIVES (by Gary)

- Students can demonstrate Financial Accounting competency by preparing financial statements in accordance with appropriate accounting standards.
- Students can demonstrate Managerial Accounting competency by preparing accounting information for planning, controlling, and evaluating projects and products.
- Students can demonstrate Tax Accounting competency by preparing individual and corporate income tax returns in accordance with tax regulations, and by analyzing data for tax planning purposes.
- Students can demonstrate Accounting Information Systems competency by identifying information technology components, risks, and controls affecting financial systems.
- Students can demonstrate Auditing competency by designing audit programs considering the planning, testing, and reporting phases, and by applying auditing concepts to evaluate financial statements' compliance with appropriate standards.
- Students can demonstrate ethical values by showing academic integrity, respect, confidentiality, and professionalism.

Email from Hamid -- Thu, Mar 20, 5:27 AM
Re: Updating SOA's assessment-Meeting of April 7, 2025, 12:00 p.m. to 2:00 p.m. PwC room

From Myron
Note: My comments are in "red".

Purpose: Share my thoughts and comments in regard to program assessment goals for undergraduate and graduate programs.

4) Next, we must redefine our program assessment goals in undergraduate and graduate programs. Here are the objectives we currently have:

Undergraduate

- Students can demonstrate an understanding of financial, managerial, and tax accounting concepts.
  Myron -- Students can demonstrate an understanding of financial, managerial and accounting information systems and tax concepts and topics.
  My thinking – to include all four SOA disciplines.
- Students can evaluate the reliability of accounting information systems and design an effective audit program.
  Myron -- Students can evaluate the reliability of financial, managerial and accounting information systems and design an effective audit program.

My thinking – to expand on the scope of planning and designing an audit program.

- Students should be able to articulate the overall approach that auditors use in a financial statement audit.

  Myron -- Students can articulate the overall approach that auditors use in a financial statement audit.

  My thinking – to use "can … " as done with the other four bullet points.
- Students can demonstrate using managerial and tax accounting information and research projects.

  Myron -- Students can demonstrate using financial, managerial and accounting information systems and tax in research projects.

  My thinking – to include all four SOA disciplines.
- Students can demonstrate the use of financial accounting and information systems.

  Myron -- Students can demonstrate the application and use of financial, managerial, accounting information systems and tax.

  My thinking – to include all four SOA disciplines and to include the application of each.

Also, I would suggest to re-order the five bullet points to: 1, 5, 4, 2 and 3.

Graduate

- Students can demonstrate knowledge of advanced accounting and tax subjects.
- Students can utilize analytical and research skills for problem-solving.
- Students demonstrate written and oral communication skills in a professional setting.
- Students can integrate knowledge and skills to address contemporary accounting issues.
- AIS contents include automated aspects, I.T. governance, risk assessment, I.T. operations and controls, security, business continuity, and change management.

After redefining what we want to see in our Learning Objectives, we will determine how to measure if we have met our objectives. That will be done in our meeting on April 28, 2025.