School of Accountancy Faculty Meeting Minutes
February 1, 2016
2:05 p.m. - 3:30 p.m.

Attendees:
Shirley Daniel, Roger Debreceny, Liming Guan, Boochun Jung, Manu Kaiama, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, David Wang, John Wendell, Mary Woollen, David Yang, Jian Zhou

Guest: Marc Endrigat

The meeting commenced at 2:05 p.m.

Approval of minutes:
After some minor changes the minutes of November 30, 2015 were approved.

Changes in MBA offering/curriculum:
Endrigat reported that the Shidler Curriculum Committee will discuss MBA curriculum and possible elimination of the part time MBA program on February 8, 2016. He reported that if the part-time MBA program is eliminated, about 80% of its current students can qualify for other existing full time and part time programs. He mentioned that some students who do not have any additional costs by taking Shidler MBA (e.g., Law School students, UH employees) may not be serious and consider the MBA program a second priority.

Faculty indicated concerns that the proposal might be revenue driven and qualitative academic issues are not considered. Other concerns included lack of flexible schedule when the part-time classes are eliminated. As a consequence, the part-time MBA student may not apply for other types of Shidler MBA programs. Endrigat, however, indicated that he was hopeful that this cut would help the full time program grow.

There will still be MBA and Distance Learning courses for both Oahu and the outer islands. Scholarships could be an outlet to aid students with the higher cost.

AACSB:

Pourjalali will be attending the 2016 AACSB and will visit couple of universities from February 3 to February 14, 2016. Pearson will be the acting director in his place. Pourjalali provided a tentative schedule for AACSB application.

Based on the plan, the School of Accountancy would first apply for eligibility. If accepted, a mentor will come to the school in August 2016, reviewing the school, reporting possible problems. School should be able to address the issues by faculty and the advisory board. A mentor is normally a dean/director or a knowledgeable faculty member of an accredited university. A mentor will review School's report and should know what is missing and what the major problems are before visiting the school. After addressing issues and deficiencies, the AACSB will assign a committee. It was recommended that the mentor visit the school during the first two weeks of September instead of August, since August will be a busy time with faculty traveling and the beginning of a new semester.

Pourjalali will ask a peer school with a PhD program to send their self-assessment packet to compare and understand a complete the AACSB application. He will also inquire with the AACSB if he could request a mentor from the peer list.

Grading issues to be addressed:

Should all faculty use plus/minus grading?

No definite decision was made. However, it was mentioned that UH has a policy for professors to choose whether they want to use the plus/minus system. Meanwhile, it was suggested that certain courses (ones that are common requirements) should have a consistent grading system—partially due to the fact that grades to be accepted into the program or to move on to higher level classes have a plus/minus cut off.

Should faculty use a grade distribution guideline (such as a mandatory bell curve) for particular classes?

The faculty discussed this topic, and there were some concerns that the use of the curves would not be consistent. Furthermore, changes in grading policy may affect the community colleges and may cause fewer students to take classes at UH Manoa to get a higher GPA. This issue should be discussed in UH system wide accounting conference in April.

It was reported that the dean might be changing requirements for the undergraduate program to maintain a maximum number of students entering into Shidler College. This way Shidler programs will be more restrictive.

Faculty Grade distribution

Pourjalali thanked Jan De Ryck who provided grade distributions from Fall 2009 to Fall 2015. The objective of the report is for faculty to see their grade distribution compared to all other faculty members.

A faculty member mentioned that GPAs are not always indicative of teacher quality or learning; it is often affected by the effort and quality of students.

Faculty agreed that as of Spring 2016, the school should keep more details on grade distribution through a shared excel sheet.

Curriculum

Accounting 460
The faculty discussed concerns about the intensity of requirements in Accounting 460. To create the opportunity for ACC 460 to be taken over one year instead of one semester, the following motion passed with ten in favor, two abstains, and one against.

The following two courses must be taken together in one semester and if the student fails one of the two joint-courses she/he will have to take both again:
ACC 460 B and ACC 460 E (joint writing intensive course)
ACC 460 C and ACC 460 D

This will provide opportunity for students to take the four parts of ACC 460 in more than one semester.

Extra Courses
Pourjalali reported that offering the extra courses, such as IT, CPA Review, Governmental Accounting, is time-consuming. They take considerable energy, and resources, particularly on the part of the SOA Director. These additions to the school administration can only become sustainable if the SOA director has resources.

Currently, the CPA review is being funded by University Community Funds. SOA is considering adding a $30 registration fee. Fewer people are likely to drop the course with a payment commitment.

It was recommended that in future years, that an adjunct faculty be hired using participant fees to coordinate these extra service courses. This would relieve the SOA Director of the responsibility to manage all the administration as well as the credit supervision for students wanting credit for the program. The adjunct faculty could be paid for 1 or 2 or 3 credit hours, depending on the time commitment required and fees available. If the fees collected cannot cover the cost of the adjunct faculty, or for a course buyout for an instructor, then perhaps the program is not sustainable and cannot be offered.

Teaching by PhD Students

There was a suggestion that PhD students may teach labs instead of in front of a class, to obtain experience as they learn to teach. This guideline should not be set in stone so that the director may have some flexibility to staff courses in certain emergencies, and also because some ph.d. students may have previous teaching experience or the capability to handle a course on their own.

The following policy was adopted:

a. ACC 201 will not be taught by PhD students who have not yet proven themselves to be effective teachers by successfully teaching ACC 202
b. PhD students will earn the privilege to teach ACC 202 by:
    i. attending all sessions of ACC 202 the semester prior to their teaching semester

ii. successfully teaching 2 of those class sessions & being evaluated by the course instructor
iii. proving they can speak English fluently enough to be easily understood by native English speakers

c. PhD students are not allowed to prepare their own syllabi and must fully execute the “common” syllabus they are provided with
d. PhD students may prepare their own exams and these exams must be approved by their mentor
e. Final grade will be assigned by PhD students after review by mentor

It was RESOLVED that under certain circumstances the PhD chair/committee will approve hiring under an emergency. These new policies need to be integrated into the PhD program handbook.

The meeting adjourned at 3:43 p.m.