

**School of Accountancy Faculty meeting**

**August 17, 2020**

**9:00 a.m. to 10:30 a.m.**

**Minutes**

**Attendees:** Shirley Daniel, Michael Dell, Terri Fujii, Liming Guan, Boochun Jung, Manu Kaiama, , Felicia Ladin, Jee-Hae Lim, Myron Mitsuyasu, Gary Nishikawa, You-il (Chris) Park, Thomas Pearson, hamid Pourjalali, Jenny Teruya, Tu Xu, David Yang, Edwin Young, Jian Zhou

**Excused: Mary Woollen**

The meeting commenced at 9:00 a.m.

**Minutes:** Minutes of February 24, 2020 was approved.

Policy on Recommendation for Appointment of the SOA Director was approved after changing “The voting results shall be reported to the Dean of Shidler College,” to “The voting results shall be reported to the Dean of Shidler College and the SOA faculty.”

The faculty approved the increase of credit hours for Acc 407 from 2 to 3 and drop of co-requisite for Acc 425 and Acc 407.

A brief report was provided on 177 submissions for HARC-2021 and 24 admitted students for HARDI-2021. It was suggested that an option be created for HARC registrants that either half of their registration fee can be returned or can be applied to future HARC meetings if the conference goes online as a result of COVID-19.

The following recommendations were provided by the faculty if COVID-19 continues into the Spring to improve the delivery of our classes so students’ learning can be improved. Open discussion

Try to create a community/mentoring/advising with students, so we will have more interactions with students.

Try to implement group work within the class. Keep the groups together so friendship and cohort feeling is created

Create Mentorship as suggested by the SOA Advisory subcommittee: “**Student Interaction Committee**”, the Committee made the following suggestions:

- Do a pilot study first and see how it works
- Make sure that it is structured (paring and how often)
- Create an agenda
- Train the mentors
- Group them in a smaller group of 20 in the first meeting
- Make sure that contact is made

- Set up the program at the junior level (this may need to be changed)

Manu provided the following links for instructional support:

[Guide to Working Remotely](#)

[Teaching Your Class Online: The Essentials](#)

[COVID-19 Planning Guide for High Education](#)

Suggestion: Shidler OSAS survey students about the online experience from the spring and what they suggest for the Fall semester

Some students have trouble with on-line process. Is there a specific hotline that students can go to...? OSAS provided the following links:

<https://manoa.hawaii.edu/covid19/teaching/> which is not comprehensive.

The student FAQ's: <https://manoa.hawaii.edu/covid19/faqs/faqs-students/>

I'm going to try adding a few very short relevant you-tube videos - I'd like professional speakers from Hawaii to create short you-tube videos to consider.

How to adjust our curriculum-Open discussion

Start with undergraduate and consider the following:

- a. The 2024 CPA exam has more technology emphasis - do you have info from peer schools on what they are doing on this? Good question. We can certainly look into it.
- b. Emphasis on data analytics. At undergraduate and graduate levels. Intensive courses and others. More generic data analytics both at undergraduate and graduate levels specifically show how data analytics can be used to identify outlier.
- c. Each of 460 elements having some data analytics into it?
- d. Undergraduate should meet the core-CPA exam curriculum and MAcc should provide the specialization
- e. Create the new metric for our students' success (where they end up working for example?)
- f. We should review the required course topics and add skills and pedagogy to them.
- g. Issue with transfers from community colleges...
- h. MAcc, 3/2 articulate.

A report of MAcc applications, mostly 3/2, 30 applicants for MAcc with Fall 2020 admission of 20 to 25 new students.

In response to SOA Advisory Board agenda, the following was recommended:

- i. Mentoring program
- j. What software they want our students should know when they graduate
- k. How do you consider the CPA exam (one area/more than one area)
- l. We should not emphasize students to learn a particular software?! As technology changes.
- m. How professionals have adopted to on-line environment.
- n. Ask CPA firm representatives their views on students needing data analytic skills.
- o. How much students need to know (data Analytics) when they are hired and what is their projection of hiring our graduates
- p. HARC...

### **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 and the SOA faculty.

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.