School of Accountancy Faculty Zoom meeting
October 11, 2021
9:00 am to 11:05 am.
Meeting Minutes

Present: Shirley Daniel, Liming Guan, Manu Ka'iama, Jee-Hae Lim, Myron Mitsuyasu, You-il (Chris) Park, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Mary Woollen, David Yang, and Jian Zhou

Excused: Boochun Jung

The meeting commenced at 9:00 am.

The minutes of 9/13/2021 were approved.

Pourjalali reported that Elizabeth Davidson had started taking the responsibilities of Qimei Chen as interim Associate Dean. He also expressed his concerns about the effect that the transition of the leadership would have on having Joe Mendez teach Acc 460 since he is currently off the island.

Pourjalali and the SOA faculty congratulated BAP in achieving Superior Chapter and Teruya on receiving the Best BAP Advisor Award. He also praised Daniel for receiving the Teaching Award for teaching in the Executive MBA program. Teruya reported some recent BAP activities, such as firms' interviews in the COVID environment. Ka'iama indicated that Accounting Club (AC) is organizing multiple events accommodating the COVID mandates.

Pourjalali indicated the success of HARC by reporting that over 200 submissions were accepted and provided the following timetable in preparation for HARC-2022:

- matching payments with the registrants and then with the papers (will start October 25 and finish November 2)
- telling track chairs to select discussants from the registered papers (starting October 25 and finishing November 10)
- opening the registration site for new discussants (the site will be closed on November 2 but we will provide the link to the discussants until November 15)
- drafting the program (starting November 15 and finishing November 30)
- first students' training session after we identify the classrooms
- buying from Costco either on December 31st or January 1st
- the second and final student training session on the morning of January 2.

Pourjalali reported the HARC would be offered as a hybrid program. Discussion of concerns about physical presence ensued, especially for those international acceptances. Lim (AIS track chair) and Zhou (auditing track chair) discussed the success of submissions and acceptances of their respective tracks.

Since Pourjalali had provided the results of a survey of undergraduate accounting students to the faculty, he requested that the SOA faculty decide on offering the Minor. Teruya indicated that there was a possibility that the number of 3/2 MAcc students may decline as the majority of MAcc current students are admitted as 3/2 MAcc students. Daniel indicated that she would like to collect more information before deciding. Pearson noted the minor was a tough vote but he would support it was part of our efforts to improve the CPA exam pass rate. Daniel's motion to table the issue was not supported. Faculty supported the motion to offer the Minor with a vote of 8 (approve to offer) to 3 (oppose to offer).

Pourjalali reported that the Marketing department suggested including two new prerequisites to BUS 312 (principles of marketing). BUS 312 is a required course for all Business majors. With these two new prerequisites, accounting students would have to take one additional course to what is already required in accounting (19 credit hours). Since marketing students are only required to take nine credits of Marketing core classes (and six credits of electives marking classes, a total of 15 marketing hours), the additional requirement will not affect Marketing students. Pourjalali suggested that if the two new prerequisites are adopted, the SOA will remove BUS 312 as a required business core course for Accounting majors. His suggestion was not supported. However, the faculty suggested not to support the additional prerequisites as the course is a BUS course.

SOA Curriculum Sub-Committee
Pourjalali indicated concerns existed about Acc 201 and Acc 202 offered in other UH Campuses. The main reason was that these classes might be offered asynchronously. Pearson will survey the faculty of other campuses to determine this issue. Pearson indicated his concern about the low enrollment of the VITA course and the possibility that the curriculum might be a deterrent for students. He suggested making sure that students in that class are able to do VITA services. Other low-enrollment courses that are no longer offered are forensic and governmental accounting. Teruya indicated that some of the governmental accounting topics are covered in Acc 415.

Yang suggested a new articulation meeting with community colleges.

SOA MAcc Committee
Teruya suggested that non-business majors might think about changing their career path, and they are targets of potential MAcc recruits. To facilitate their completion of the MAcc program, Teurya suggested that exemptions be granted for the non-business majors who are changing their careers, taking Acc 200 and Acc 210 concurrently and similarly taking Acc 321 and Acc 323 concurrently. Pourjalali indicated that he would support such exemptions and was supported by the faculty. Furthermore, faculty supported the GRE/GMAT requirement waiver when the MAcc applicants have a minimum of 3.5 undergraduate GPA and apply to MAcc after completing their undergraduate program.

The meeting adjourned at 11:05 am.