**School of Accountancy Faculty Meeting Minutes**

**October 29, 2018**

**1:30 p.m. to 3:00 p.m.**

**Attendees:** Liming Guan, Boochun Jung, Manu Ka’iama, Jee-Hae Lim, Thomas Pearson, Jenny Teruya, Mary Woollen, Tu Xu,  Jian Zhou and Hamid Pourjalali

**Excused Absence:** Shirley Daniel and David Yang

The meeting commenced at 1:35 p.m.

**Minutes:** Minutes of October 1, 2018 were approved

Pourjalali reported on Policies for AACSB Reporting and the alternatives for the faculty (point vs. nonpoint systems). He also mentioned that all members of the faculty need to be trained at Title IX training (on-line and/or in person). He indicated that the syllabi need to include information about Title IX. Ka’iama volunteered to share what is used in Hawaiian Studies program with the faculty.

Pourjalali also reported that the Dean’s office had given an offer to the top candidate nominated by the faculty, however the candidate had not been able to respond and he would do so within a week or so. If the candidate chooses another position, the offer will be made to the next candidate supported by the SOA. He also mentioned that one of the candidates was no longer being considered as he had indicated that Shidler was not a good match for his career.

Pearson and Pourjalali discussed their views on what course evaluation and assessment should entail. The following courses were discussed by faculty who had reviewed syllabi by different faculty who teach the course.

Acc201 -Instructors of Acc201 cover the materials suggested in the SOA webpage.  One faculty does not give credit in homework assignment (not required) and faculty are different in their final (comprehensive vs. partial). SOA web page needs to be updated and move the Financial Analysis section from Acc201 to Acc202.

Acc202- Instructors of Acc202 cover the materials suggested in the SOA webpages. Two faculty does not require homework and faculty may differ in their methods of examinations. SOA web page needs to be updated and include the Financial Analysis section

Acc321 and Acc323 were in line with the suggested materials on SOA webpage

Acc415 that has been taught by two different faculty had a few different coverages.

Teruya, Ka’iama, and Woollen will be reviewing the financial coverage in the undergraduate classes for suggestions and or adjustments.

Pourjalali reported Daniel’s report on Acc418 where she found the course content included in the description for ACC 418 and the syllabi and other materials for the courses provided by faculty teaching ACC 418 indicate that this coverage is being included in the curriculum appropriately. Her report is attached.

The following courses were considered appropriately covered in the syllabi (with appropriate course objectives to be developed for Acc 460 series):

Acc460c

Acc460d

Acc 703

Acc 616 (with planned further discussion among Hamid, Boochun and Liming)

Acc 660

Acc 702

Acc 625 (if time allows coverage, Kurt Kawafuchi recommended additional topics, such as

(1)    For ethics

(a) Circular 230 (Treasury Department's regulation of tax professionals, e.g., tax preparers, tax representation, etc.)

(b) Substantial authority and when tax reporting positions must be disclosed, e.g., when a tax reporting position falls below "substantial authority" but has a reasonable basis in law and in fact, treaty based disclosures, etc.

(2)    The legal authority and ethics of inconsistent positions and retroactive application of the tax laws (for both government and private practitioners).

Acc 407 - coverage is deemed appropriate although SOA website needs to be updated to remove the following terms: sole proprietorships, basic tax research, and alternative minimum tax

The following courses are to be considered further:

Acc 635 coverage differed based on the instructors

Acc 620, 635, and 610 were considered as courses that have become difficult to offer given the small number of MBA and MAcc students. As alternative a combination of these courses as one was considered.

Acc 460b

Acc 460e

Acc 401

Acc 409

Acc631, Acc638, Acc639 Two credit tax courses.

ACC 701 Financial Accounting Research (3)

ACC 703 Research in Behavioral Accounting (3)

ACC 704 Research in Accounting Information Systems (3)

ACC 702 Managerial Accounting Research (3) - Not offered in recent years.

ACC 705 Research in Auditing (3)

To discuss these courses and objectives of degrees offered by the SOA, the next SOA faculty meeting will take place on November 19th, 2018 from 1:30 p.m. to 3:00 p.m.

The meeting was adjourned at 3:00 p.m.