**School of Accountancy Faculty Meeting Minutes**

**September 12, 2016**

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

**Attendees:** Shirley Daniel, Roger Debreceny, Liming Guan, Boochun Jung, Manu Ka’iama, Devan Mescall, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Mary Woollen, David Yang, Jian Zhou, Marlene Sagapolutele

**Absent:** John Wendell

*The meeting commenced at 1:33p.m.*

**Approval of Minutes:**

After minor editorial correction, minutes of May 2nd 2016 was approved.

**Recruitment:**

Debreceny reported that he had held interviews at AIS and AAA conferences. In addition to those with PhD in accounting with AIS background, the SOA has been searching for someone like David Wang, who had had an accounting background and a PhD in MIS. Debreceny would try to bring candidates for interviews earlier than anticipated. Pourjalali asked that the names of applicants for SOA positions be considered confidential.

**Speaker series:**

Debreceny reported that eight names were nominated by SOA faculty and after they were ranked by the PhD committee, three were selected. Two of the selected visiting professors are from BYU and one is from Harvard.

For the current school year, the past editor of *Accounting Review,* who is from Singapore, will speak in March. Richardson, the current editor of *Accounting Review* and a professor from The University of Arkansas, will also be visiting. His presentation date has not been determined.

**PhD students and how we should proceed with current and future PhD students:**

Pourjalali raised his concerns about the potential success of some PhD students and suggested that if faculty believe a PhD student would not be successful, the students should be told and let go earlier. For example, this can be determined when a student is not doing a good job in their first year paper.

Jung and Debreceny suggested that since the first year paper is presented in the second half of the 2nd year, the determination at the end of first year could be too early and the passing or not passing of the comprehensive exam should be the determinant of if a PhD student should continue or let go.

Daniel suggested that students shouldn’t teach until after their comprehensive semester is completed—so they are not distracted from their research because of teaching obligations. Furthermore, she stated that it was hard to make a policy when each student is unique.

Daniel stated that when PhD students are given Graduate Assistantships, they should sign a letter, similar to a contract, to show that they understand expectations of work hours. They have to meet these each year to renew their GA-ship. She also noted that there has been an issue with PhD students being gone during the summer, when they’re supposed to be available for 11 months.

**Firm/Organization assignment, inviting professionals to our classes:**

Pourjalali stated that the working relationship with the community is important for the SOA. He provided a list of accounting firms and organizations that are listed on the SOA/Shidler website. He asked that all faculties notify him through email one association and one firm for which they would like to be primary liaison. Pourjalali also told faculty to let him know if there are any firms or organizations that should be added to the list.

Ka’iama notified that there is no longer an Oahu chapter for the Financial Accounting and Women’s Alliance.

Daniel suggested that there be stated objectives for working with the associations and firms. For example, to have students aware of their career opportunities.

Pourjalali stated being involved in the community will help more students being placed as a result of professors working with the community. It also helps to identify and bring guest speakers to the classrooms.

**BAP and AC reports:**

Teruya reported that BAP initiated their new (12) candidates and officers. Candidates that do not qualify for full membership (e.g., when they are still taking ACC 321) are welcomed to join the club for early exposure. She also indicated that AGIF would be held at Dole Canary on November 19, 2016.

Since last year, BAP students have started mentoring both community college and UHM students who are yet to be admitted in Shidler. Most of these students were interested in majoring in accounting. However, it has been hard to find more mentees since the college does not provide the list of names of DAP students, and KCC and LCC have not responded to Teuya’s request this year. Faculty were encouraged to contact Teruya if they knew students from their ACC 201 and ACC 202 classes that would be interested in being mentored.

Woollen reported that she would be holding a QuickBooks training on Saturday, September 14th, to show students how to keep their used books online.

Ka’iama stated there was nothing to report for Accounting club.

**Tutoring Sessions:**

Jung asked for an update of the success of Seabolt’s tutoring sessions. Pourjalali reported that Seabolt did not have any students during his first session, but his most current tutoring session had more than 20 students in attendance. The tutoring sessions are on Mondays and Wednesdays from 5:00 p.m. to 6:15 p.m. During these sessions, Seabolt repeats the subject that was taught during that week in ACC 201 and ACC 202, and answers questions students have.

**Student Chapter:**

Debreceny suggested creating a Student Chapter in ISACA that has over 200 members. Joining the chapter offers students relevant educational materials and scholarships.

**MAcc enrollment:**

Pourjalali reported that he had asked the AACSB if they had any information regarding MAcc enrollment but they had not responded. From what he has heard from other universities, he has mixed results: some have declining MAcc enrollment and some increasing MAcc enrollment. The SOA will write to all schools and universities to advertise MAcc program.

Pourjalali also reported that he wanted to establish a MAcc program in Vietnam. In addition to increasing the number of MAcc students, this would provide opportunity for faculty to make additional money through executive teaching. Pourjalali believes that to help MAcc, the program has to be different. A curriculum that other universities do not offer, and by addressing the needs in the market—he believed the enrollment would increase.

Daniel stated that part of the problem is that the college is not marketing the graduate programs. Also, students interested in Shidler are pushed to join MBA more so than the MAcc. She also said another problem is that accounting firms do not value MAcc degree over undergraduate accounting degree.

Pourjalali reported that about 15 MAcc students were admitted, and five have started the program.

**150 hour CPA licensing requirement:**

Students are meeting this requirement through means different from completing a MAcc degree. Pearson suggested that instead of 18 hours of upper division accounting, students need to complete 24 hours of upper division accounting courses. He further suggested inviting the Hawaii State Board of Accounting to SOA meetings so they would be familiar with the issue and value of MAcc degree.

Pourjalali said that he believed that increase in the number of hours would not be possible as HAPA was against the issue and that HAPA had even been supporting the removal of 150-credit hours requirement and returning to only bachelorette-degree requirement for CPA licensing (in addition to passing CPA exam and experience requirement). The faculty noted AICPA and almost all States and jurisdictions support the 150-hour CPA licensing requirement. Teruya, Daniel, Yang, and Pourjalali volunteered to study and work on increasing the number of MAcc students.

**Workload Policy:**

Pourjalali reported that the Faculty Senate of the college had passed workload policy. He also reported that he had consulted with UHPA about a separate SOA workload policy and UHPA had stated that they support such policy as long as it is for all faculty and not for targeting particular individuals. He also said that the previous workload policy is no longer applicable as it is not in line with UHPA contract.

Pearson reported that 3/3 teaching load has come from the UHM criteria, and that the dean plays no role in workload policy—only the department chair. If there is an appeal, such appeal will be directed to the Chancellor’s office, per contract.

Zhou recommended that 2/2 teaching load for academic year since research takes a long time to publish. Daniel agreed and suggested that a 3/2 load would make it harder to recruit. Debreceny said 3/2 offers more teaching dimension.

Daniel suggested that before SOA adopts the College’s policy adjust the following:

“typical” class requires 20% of a faculty member’s time per week. This number will vary,…”

To:

“typical” class requires 25% of a faculty member’s time per week. This number will vary, …”

Furthermore, the maximum teaching base was to be set at 3/3 per academic year. The adjusted workload policy was then supported by the vote of faculty (8 in favor and 2 abstained).

**Hawaii Accounting Research** **Conference (HARC):**

Pourjalali reported that he had submitted his proposal to hold a conference on January 3rd, 4th, and 5th of 2018 to the Dean’s office. The proposal for the Hawaii Accounting Research Conference (HARC) has been approved. The objective of this conference will not be to make money, but to provide quality conference at break-even point. Registration costs for participants would be around $200. None of SOA faculty/employees would get paid, but there will be a budget for AC and BAP students that will help with the conference. The conference will be held at Campus Center, and limited number of campus dorms will be reserved for those who can’t afford to stay in a hotel. Pourjalali will provide further information on the conference and issues related to the conference as it becomes available.

**Strategic Planning**

Zhou and Pourjalali provided some background about their task forces.Pearson reported that an email would be sent to faculty so they can provide committee chairs their suggestions/input. Terri Fujii and Larry Rodriguez are serving as free consultants to the Dean for the purpose of Strategic Planning.

It was noted that no faculty at the SOA was in the Education Task Force.

The meeting adjourned at 3:05 p.m.

**School of Accountancy Faculty Meeting Minutes**

**May 2, 2016**

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

**Attendees:**

Roger Debreceny, Liming Guan, Thomas Pearson, Boochun Jung, Manu Ka’iama, Hamid Pourjalali, Jenny Teruya, John Wendell, Mary Woollen, David Yang, Jian Zhou, Marlene Sagapolutele

**Excused Absence:** Tawei Wang, Shirley Daniel

The meeting commenced at 1:30 p.m.

**Approval of minutes:**

The second paragraph related to ACC 201/ACC 202 section in minutes was deleted. After this minor change, a motion was made and the content of the minutes was supported by all.

1. **AIS Faculty Hiring Needs**

Within the next couple of years, the school needs to hire replacements for Wang and Wendell. The hiring process will be difficult with limited available number of candidates and specific standards and qualifications that the dean requires, specifically the research potential of the candidate. The school will be actively recruiting at the AAA and other locations.

The school has been given the permission to hire for two positions. The two positions will replace Wang and Wendell. The school has been given a $5,000 budget to recruit.

1. **Workload Policy**

Pearson reported the Vice Chancellor’s office met with the college Faculty Senate Committee. A few changes in the workload policy were proposed and supported by the Faculty Senate on April 25, 2016. The Chancellor’s office also wants each department to establish a workload policy. The dean would like each department to approve the college’s policy.

The university policy that allows the faculty who disagree with the chair/director’s decision is now changed and the appeal will now go to the Chancellor’s office instead of Dean’s office.

Wendell will study related policies and will report to the faculty in the first faculty meeting to be held during the Fall 2016 semester.

1. **Faculty Members Becoming Involved in Hawaii Professional Accounting**

Pourjalali asked for suggestions as to how the SOA faculty can become more involved in the professional community. He mentioned that each faculty member used to be assigned to a specific firm, and the list was provided to each faculty at the beginning of the year.

It was suggested that more faculty get involved with the HSCPA. Those who teach auditing should become involved in auditing organizations. Furthermore, SOA should start the adopt-a-firm policy. Pourjalali will provide the list and faculty should make recommendations for others that should be involved in certain organizations.

1. **Curriculum Issues**

*ACC 201& ACC 202*

The community colleges were resistant to the changes in the order of Acc 201 and Acc 202 that the SOA proposed on April 30, 2016.

A trial basis of offering variant courses of ACC 201 and ACC 202 where ACC 202 is a prerequisite for ACC 201 was suggested for three years (e.g. in the form of ACC 202E and Acc 201 E) while the current method in curriculum continued to be implemented at the same time. The administrative problems were discussed such as when a student fails during the trial run and is unable to retake the course. Pourjalali suggested that if the SOA is planning to do the switch, it should be for all sections at Shidler understanding that there will be difficulties in equivalencies across campuses and with other universities

Teruya and Kaiama volunteered to start working on the topic/offering for the Fall of 2017. Faculty will discuss the details of how advising and curriculum will be affected and deliver their recommendations in the August meeting.

Pourjalali reported that the ACC 201 and ACC 202 committee has selected their textbook for the next school year and will continue the same coverage of topics as those of the 2015-2016 school year.

1. **MAcc Admission Requirement**

Given that good senior candidates are applying for the MAcc late, Pearson proposed an exception for students with a GPA of 3.7 and above in accounting to be considered.

The faculty recommended that MAcc admissions committee decide on a case by case basis whether a student should be accepted.

1. **Advisory Board Agenda**

Five students will go to the May 4, 2016 SOA Advisory Board meeting. Two students are from BAP and three are from accounting club.

1. **Data Analytics**

According to what was discussed in the April 30th meeting, the SOA needs to offer additional coverage of MIS and Data Analytics. This will enhance the graduates’ ability to find jobs with about a $10,000 higher salary than the average salary for accounting graduates.

Incorporating these topics into the current curriculum and having a seminar for the entire accounting faculty in Hawaii to provide them the necessary perspective were recommended. If a seminar is to be offered, it can be offered at glimpse or earlier.

Offering one or two credit hours and bring in professionals like Edwin Young or Donny Shimamoto to teach during the weekends was another suggestion. It was recommended that up to six credit hours be required by all business students, or provide an undergraduate concentration.

As ITM is teaching relevant courses (such as the one that Kaveh Abhary teaches), it was recommended that accounting students take ITM classes.

The meeting adjourned at 3:00 p.m.