**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:

* 1. ACC 201 will not be taught by PhD students who have not yet proven themselves to be effective teachers by successfully teaching ACC 202
  2. PhD students will earn the privilege to teach ACC 202 by:
     1. attending all sessions of ACC 202 the semester prior to their teaching semester
     2. successfully teaching 2 of those class sessions & being evaluated by the course instructor
     3. proving they can speak English fluently enough to be easily understood by native English speakers
  3. PhD students are not allowed to prepare their own syllabi and must fully execute the “common” syllabus they are provided with
  4. PhD students may prepare their own exams and these exams must be approved by their mentor
  5. 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.

Minutes of Faculty Meeting

November 30, 2015

12:10 p.m. – 1:30 p.m.

BusAd G-301

Attendees: Boo Chun Jung, Manu Kaiama, Hamid Pourjalali, Tawei Wang, John Wendell, David Yang, Jian Zhou, Mary Woollen, Jenny Teruya, Thomas Pearson, and Marlene Sagapolutele.

Excused: Liming Guan, Shirley Daniel, and Roger Debreceny

**1. Approval of Minutes**

Minutes of October 19, 2015 were approved.

**2. Director’s Report**

Pourjalali reported the feedback given to the faculty from his meetings with multiple firms. Pourjalali also shared the Dean’s objectives for fundraising.

*Dean’s Objectives:*

-Raise a $10,000,000 endowed fund (This is where scholarships would come from).

-Raise a $20,000,000-$50,000,000 endowed advancement fund (This would continuously generate funds for the college).

-If faculty would like to donate a $100,000-$1,000,000 to build a room for the college, it would be named after the donor.

Pourjalali also met with Manny August from Wells Fargo to discuss creating a scholarship fund of $50,000. August is open to the idea of donating $25,000 (putting in $5,000 each year) and will be asking his firm to match that.

**3. Distance Learning**

Pearson and Pourjalali reported that the curriculum committee’s ad hoc committee is proposing to alter the MBA Distance Learning Program. With this change, the part-time MBA program will be eliminated. The only time a distance learning student can be part time is through exception. There will be approximately 35 students enrolled in the program. About 17-19 of those students are from Shidler and the rest from the Law School who are earning two degrees (Law and MBA)

Some faculty voiced their concerns about eliminating the part-time MBA program because full-time working students will lose their ability to receive an MBA. Also, with this move, the number of MBA students will decline and it will impact the school’s tuition income.

**4. Grading Issues**

One of the issues raised by the SOA advisory board has been inconsistent teaching coverage and grading. This is an issue when there are different faculty members teaching the same topic. The issue is mostly related to the following courses: ACC 201, ACC 202, ACC 409, and ACC 418. Pourjalali distributed the following two statements from Wendell and Daniel

The faculty discussed that students in Accounting 401 may need better preparation for Acc 401. It might be necessary for students in Accounting 201 and Accounting 202 to instill better learning and studying habits/attitudes, as well as more knowledge of business.

Faculty are concerned with those students who pass Acc 201 and Acc 202 without much effort, have a false impression that accounting is easy and become shocked in Acc 321. Below are suggestions to fix this assumption:

*Suggestions:*

-Have students from Accounting 460 come in as guest speakers to talk about how difficult the accounting courses are.

-Spread the word that course load needs to be lightened in order to do well when taking accounting courses.

*Other Suggestions provided by faculty during individual meetings with Pourjalali and during the current meeting:*

- Yearly discussion to better define the learning objectives.

- Consistent grading system to be used throughout the faculty (plus/minus or letter grade) (set and use a standard curve).

- Grade distribution should be based on a range (e.g. GPA for the class to be between 2.3 to 2.5, depending on the quality of students).

All accounting faculty need to email Pourjalali their grade distributions. Grade distributions will then be analyzed and be discussed in future meetings. Pourjalali will create a spreadsheet to be filled by the faculty.

**5. Curriculum**

Learning Objectives should be reevaluated and made sure that the effectiveness is measured. Below are suggestions to better define and make more effective learning objectives:

*Suggestions:*

- Check on functional competence, i.e., students can do the accounting, and do it right.

-Assess AACSB learning objectives first. Then reexamine the course learning objectives.

- Maybe objectives do not need to be the main focus. Instead incorporating competency tests to make sure that students have the ability to perform basic accounting skills should be used.

**6. CPA Review**

We will attempt to offer CPA Review for several years. In order to finance it, one way would be for firms to sponsor a section in the CPA Review. Pourjalali urged the faculty to continue encouraging their students to sign up and better their success rate on the exam

**7. Databases**

Zhou and his committee will meet in order to provide the Dean’s office a list and costs of various databases.

**8. Faculty Hiring**

The SOA must plan for replacing a number of faculty members that may retire. Dean Roley has indicated that he would only hire graduates from a limited number of schools (including about 25 top public schools). Some faculty members requested to see the list and Pourjalali will ask Dean Roley to provide the list in the next meeting.

**Others:**

Some faculty suggested an informal orientation meeting with food and fun to start the AACSB application process.

**AACSB Accounting Accreditation Support by the Dean’s office**

Pourjalali reported that based on his communication with individual faculty, seven faculty are in support of seeking AACSB accounting accreditation without reservation, one in support with some reservation, two indifferent, one indifferent but towards “no” and one is against separate AACSB accreditation for the School of Accountancy. He reported that the Dean has supported verbally the application and believed that the SOA will be granted if it applied. Furthermore the Dean is willing to financially support the application via coordination with Pourjalali and by using expandable funds available in Don Corbin Chair. Faculty requested that the Dean attend an SOA faculty meeting to further discuss his support and the process of seeking AACSB accounting accreditaation.