**School of Accountancy Faculty Meeting Minutes**

**September 11, 2017**

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

**Attendees:** Shirley Daniel, Liming Guan, Boochun Jung, Manu Ka’iama, Thomas Pearson, Mohsen Sharifi, Jenny Teruya, Mary Woollen, Tu Xu, David Yang, Jian Zhou, and Hamid Pourjalali

**Excused Absence:** Roger Debreceny (away for the semester)

The meeting commenced at 1:35 p.m.

Minutes of April 24, 2017 meeting were approved.

Pourjalali welcomed Tu as SOA’s new faculty, Moshen as our visiting faculty, Shirley as returning from leading a UH study abroad program in Italy, and David back from sabbatical.

Pourjalali mentioned the Dean is aware of SOA’s financial needs and fundraising opportunities for naming the School.

SOA Recruitment issues were discussed. Four applicants were identified by the recruitment committee for a skype interview.

The New UH/UHPA (2017-2021) contract requires that the SOA review some of its policies, make necessary adjustments, and approve them within 6 months of the contract agreement. This item was postponed for a future SOA faculty meeting.

Pourjalali reported that the College CPC was considering the equivalency of UH West Oahu business core courses. Courses in the majors were not considered. The subject will go to Shidler faculty Senate for vote after the CPC makes its recommendation about core business courses.

**Curriculum Changes:**

1) Recall that last spring SOA voted to reduce the number of credit hours from 3 to 2 for Acc 407 (taxation of business entities) and Acc 660 (the capstone course). The faculty also voted to create two one credit courses. For administrative ease in staffing and offering 3 credit hours to students per night, the faculty voted unanimously to offer “Acc 660 (2 credit) and Financial Statement Analysis (1 credit)” together (co­requisites). Similarly, “Acc 407 (2 credit) will get offered with Forensic Accounting (1 credit)” (co­requisites). The course numbering of the new courses would maintain a similar 400 and 600 level designation.

2) The faculty voted to modify one word in the title of a Ph.D. seminar: ACC 705. The revised title is “Research in Auditing**.”** The modified course “Provides an overview of accounting research in auditing and international accounting topics. Specific research studies are examined as to their theoretical basis, design, implications, methodology, relevance, etc. A­F only. Pre: PhD student status in business or consent.”

SOA’s PhD committee will review in the future whether the PhD courses should more clearly signal the research methodologies taught (empirical, archival, behavioral), rather than an emphasis on an accounting sub-discipline – financial, audit, systems …) .

3) The faculty supported a prerequisite change for Acc 631 (Tax of Partners/Partnerships) from Acc 407 to Acc 401. This change will enable more students to take this important tax course.

4) A concept was presented to assess if non­tax MAcc courses need revision or reduction in credit hours to enable MAcc students to get exposed to more topics and better prepared for strong CPA exam results. The subject was postponed to a future SOA meeting.

**Reports:**

5) Teruya and Ka’iama provided reports on BAP and Accounting Club activities. The UH Accounting Club was 1 of 12 student chapters to receive an award from the IMA. BAP got recognized once again by national as a superior chapter.

Jung provided the names of the Shidler speakers for 2017­2018. The speakers are Michael Drake, BYU (November 3rd), Jee­Hae Lim, Waterloo [in Canada] (Jan. 22nd), Gwen Yu, Michigan (March 2nd), and David Wood, BYU (April 6th).

Zhou provided a brief report on the Audit Educators’ Bootcamp in Chicago. Teaching auditing through cases was emphasized; Zhou indicated that he already started to use more cases in his teaching.

Woollen provided a report on her summer meetings on brain science as it relates to learning and retaining information. She indicated that she was using new methods in her classes to help students retain the topics that they learn. Woollen agreed to present more information at a future UH system Accounting faculty meeting.

Guan serves on the College Assessment Committee. He indicated that he would be compiling a multi-year assessment report for the MAcc and would contact faculty for help.

*The meeting adjourned at 2:40 p.m*