Minutes of Faculty Meeting

December 1, 2014

11:30 a.m. – 2:00 p.m.

Shidler G-301

Attendees: Liming Guan, Manu Ka’iama, Tom Pearson, Jenny Teruya, David Wang, Mary Woollen, David Yang, Jian Zhou, Hamid Pourjalali, and Marlene Sagapolutele

Not in attendance: John Wendell and Boochun Jung on sabbatical leave; Roger Debreceny and Shirley Daniel excused

Minutes of October 27, 2014 meeting were approved (8 for, 1 abstain)

Pourjalali reported the following Acc 460 offering for the Fall of 2015 semester. He also asked for volunteers who want to teach different areas of Acc 460. The decision on what courses will be WI/O/E will be made when the faculty are assigned to each different part of Acc460.

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|  | Section 1  TR 9:00 to 10:45 a.m. | Section 2  TR11:00 to 12:45p.m. | Section 3  TR 1:00 p.m. to 2:45 p.m. |
| Month 1 | 460B | 460C | 460D |
| Month 2 | 460C | 460D | 460E |
| Month 3 | 460D | 460E | 460B |
| Month 4 | 460E | 460B | 460C |

Pourjalali provided a draft of a language about cheating to be included in all SOA course syllabi, Woollen and Kaiama will adjust the draft to be considered for the next faculty meeting.

The following items were suggested to be included in Advisory Board Meeting:

ACC 460/Feedback from Professionals

1. Need more feedback from professionals. What skills do they want students to be proficient or knowledgeable in? What are the specific weaknesses of our graduates?
2. Communicate to students what skills they need to develop and why they are necessary in future careers. Students just doing work to “get a grade”
3. Have to emphasize applying skills rather than just learning additional material   
   (EX. How to use excel in an accounting environment)

To firms that are hiring students:

1. Concerns about students who are getting job offers at both Undergraduate and Graduate Level
2. Fighting over C students rather than students with better grades and knowledge of accounting
3. Students communicating that accounting knowledge is not important,   
   only networking is. Both should be stressed
4. C students recruited mainly from a larger firm. Smaller firms getting students with better knowledge and grades.
5. Fine line between favoritism and networking when hiring.
6. No contact of student references during the hiring process

CPA Exam

1. Less students interested in passing the CPA Exam.
2. More incentives necessary to pass exam? (EX. Monetary incentive)
3. Students lose interest in exam once they get hired.
4. Students with future plans outside of public accounting feel the CPA is not necessary.

Student Education

1. Students not knowledgeable of the reality of the accounting profession
2. Need to have more education in 201 and 202 levels about how knowledge in the classroom relates to the profession
3. In the past, showed videos about different areas of accounting and accounting environments.

PhD Curriculum

1. ACC 625-only 1 PhD student took course in the past 1.5 years.
2. ACC 625 supposed to be a requirement, but it was not being enforced.
3. PhD student in class was weak because of weak English skills.
4. Need PhD students to have knowledge of relevant professional research, not only academic research.
5. Working on recruiting PhD students who already have stronger language skills.

Scholarships

1. Problems with amounts of scholarship at the Masters level.
2. KPMG-Not given out scholarship from funds for two years. Manu will talk to managing partner for KPMG.
3. Scholarship amounts still at $1,000 level. Lots of documents and recommendations needed. Students would rather work for $1,000.
4. Problems with accounting system for scholarships.
5. Timing of scholarships makes it impossible for Spring admitted MAcc students to be eligible for scholarships.
6. Assignment of merit based scholarships ahead of time for Graduate students
7. STAR System-Application process for one scholarship gets applied for every scholarship, even if student is not qualified. Places burden on faculty to sort through all applications
8. No incentive for the Dean to support the MAcc program
9. Must discuss with Dean what priorities are as a faculty.

Admissions:

1. Around 17 students for Spring 2015
2. Amount of 3/2 Macc students decreasing.
3. Undergraduates with job offers don’t come back, those without jobs come back for MAcc program.
4. Some students cannot qualify for 3/2 Macc because of GPA. Need to promote 3/2 MAcc earlier (201 and 202 levels) before GPA is too low.

Connections with Major Firms

1. Need to have support from all big accounting firms in Hawaii. Must push for their support.
2. Shidler College of Business Accounting program is the major accounting program in Hawaii, and must continue to promote it positively.

Pourjalali reported the UH Campus-wide Accounting conference, December 13 asked for faculty to provide input.

Zhou provided information about the PhD program and Speaker (next presenter is Elaine Mouldin on February 27th, 2015).

Pourjalali provided a copy of a letter from visiting professor Christian P. Rossing to the faculty for their review and consideration.

There was an extensive discussion on Journal list and suggestion on adding a new one from the marketing department. Faculty commented on if area of specialties should be a base on journal selection, or the ranking should the basis of these selections. Furthermore, the listing should exclude other disciplines not relevant to business. One of the concerns about the current list is that when we recruit future faculty, the journals may not be in line with expertise in an area of practice. Pourjalali asked for further feedback before he provide his comments to the DAC.

Pourjalali indicated that there were fewer 3/2 students than before and Teruya suggested that it could be as a result of job offers granted to undergraduate students. Woollen suggested and Pourjalali agreed that we should advocate 3/2 earlier (such as in Acc 201 classes).

Pourjalali asked input for new edition of MAcc brochure.