**School of Accountancy Faculty meeting**

**February 12, 2021**

**3:00 p.m. to 4:10 p.m.**

 **Minutes**

Present: Shirley Daniel, Michael Dell, Terri Fujii, Liming Guan, Manu Ka'iama, Jee-Hae Lim, Myron Mitsuyasu, Gary Nishikawa, You-il (Chris) Park, Thomas Pearson, Hamid Pourjalali, Jenny Teruya, Tu Xu, David Yang, Edwin Young, and Jian Zhou

Excused: Mary Woollen

The meeting commenced at 3:04

Minutes of 12/7/2020 meeting was approved

Pourjalali reported that the HARC general registration fee has increased to $425. The UHM faculty registration fee is set at $150. Ph.D. students pay $100 for their HARC registration fee. He emphasized the mentorship program's success and provided a draft of the first SOA newsletter for accounting students. The newsletter included information about the Mentorship/Coaching Program (MCP), VITA course, and CPA Examination Preparation Certificate. He also provided a review of SOA subcommittee minutes.

Zhou reported that the Ph.D. application pool for accounting concentration was strong.

Ka'iama and Teruya indicated that BAP and A/C are using online facilities for their networking and other interactions.

Nishikawa explained the SOA Advisory Subcommittee suggestion for the CPA Examination Preparation Certificate and the SOA Newsletter. The Subcommittee hopes that more students will take the courses to help them pass their CPA exams with these two actions.

A lengthy discussion took place on how professionals can help faculty in their teaching, service, research. The faculty should be supported and not evaluated based on their interaction with professionals. Furthermore, reports of such interactions should not be made available to the SOA Director or the Dean's office. Nishikawa would facilitate the process by surveying the faculty who may seek the help of professionals.

Pearson and Dell provided background on the proposal to develop a VITA course. The SOA faculty approved a motion to have the tax subcommittee design such a course. Pourjalali would submit the syllabus and UHM form 1 (the form used for new courses) to the curriculum committee, faculty senate, and vice chancellor for approval.

Nishikawa and Fujii discussed the SOA Advisory Subcommittee's effort in Finance (an increase of approximately $20,000 compared to the prior year). Pourjalali reported his wish list for additional funding.

Pourjalali requested that the following items from the last meeting be tabled. The faculty supported this request.

* Suggestion: add the term "ethics" in "law for accountants" and relevant topic but keep the credit hours to three (make it variable course). **Tabled.**
* Suggestion: shorten Corporate Governance to less credit (one credit), enough time to cover US Corporate Governance. **Tabled**
* Suggestion: Make fraud examination and forensic accounting to two credits may attract MAcc students and match it with one credit (such as Analytics). **Tabled until we have better information on the demand and the effects of one and two credit courses**
* Consider creating a tax center. The first objective to create a tax assistantship program with a long-term view of more involvement in tax policies and research in the State of Hawaii. **Tabled until the issue is discussed with accounting students.**

The meeting adjourned at 4:10 pm.