**School of Accountancy Faculty meeting**

**September 22, 2014**

**11:30 a.m. to 2:00 p.m.**

**Agenda**

1. Congratulations: Tom and Mary
2. Approval of the minutes: September 8, 2014
3. Approval: Faculty Expectations for the School of Accountancy, School of Accountancy Procedures Governing Tenure, Promotion, and Contract Renewal, Supplemental Tenure and Promotion Standards for the SOA
4. Approval of one or two sections of honor Acc 201 (I have asked Kaiama for help, anyone else?)
5. Curriculum Committees and recommendations (one hour)-discussion and votes
6. Woollen: Introductory & Managerial Accounting Subcommittee
	* + UHM will now re-classify students to sophomore standing after completing 30-credit hours vs the current 24-credits. This change reflects the institution's initiative of students completing the degree in 4-years.
7. Yang: Financial Accounting, Governmental/not-for profit
8. Daniel: Auditing, Systems, and Managerial
9. Pearson: Tax
10. Debreceny: Communication and Skills Development Sub-committee
11. Specialty courses (20 minutes, Hamid)
12. **Acc 690- Healthcare Accounting**
13. **Acc 690- Construction Accounting**
14. **Acc 690-** Insurance Accounting
15. Acc 690- Partnership Accounting
16. Acc 690 - Real estate Accounting
17. Acc 690- Non-for profit Accounting
18. Acc 690 – Forensics Accounting
19. Speakers Reports (10 minutes)
20. Course drops (report only-Keep 500 level) – (5 minutes)
21. Advisory Board agenda- Next meeting the 24th .The length of the advisory meeting is expected to be 1.5 hours
22. The objectives and roles for the School of Accountancy Advisory Board (expected to take five minutes)
23. Review of the School of Accountancy Mission Statement (expected to take ten minutes)
24. Summary Results of the Director’s meeting with faculty, students and professionals (expected to take five minutes)
25. Curriculum suggestions for revisions (expected to take 45 minutes)
26. Committee Reports (Departmental Personnel Committee, Debreceny, Advancement Fund Management Committee, Daniel, Admissions and Recruitment Committee, Guan)
27. Information from the PhD committee (10 minutes, Zhou)
28. Following SOA policies and procedures (UHPA contract, Pourjalali)

Minutes of Faculty Meeting

September 8, 2014

11:30 a.m. – 1:57 p.m.

BusAd G-201

Attendees: Shirley Daniel, Roger Debreceny, Liming Guan, Manu Ka’iama, Tom Pearson, David Wang, Mary Woollen, David Yang, Jian Zhou, Hamid Pourjalali and Marlene Sagapolutele

Guest: Christian Plesner Rossing (Copenhagen Business School)

Not in attendance: John Wendell and Boochun Jung, both on sabbatical leave; Jenny Teruya, excused

Pourjalali reported the results of meeting with faculty, students and accounting professionals. In addition to positive comments, there have also been areas of concerns that SOA will address during the next couple of years. Area of concerns were mainly related to curriculum, students’ inability to satisfy professional expectation, grade inflation, and decline in CPA passing rate. Market for accounting graduate is at best flat so placement of SOA graduates is another area of concern.

Amongst the suggestions for improvement were teaching computer coding, improving the CPA pass rate by offering additional classes, using Manoa writing facilities, and developing faculty members by providing them development funds (such as attending meetings and boot camps).

Faculty development examples: AAA’s – meeting (e.g., Auditing Bootcamp $500 for 3 days), Deloitte Trueblood cases, experimental learning, CPE programs, AICPA – unlimited on different topic.

Furthermore, a better integration of internship and online learning can help students learning. Other suggestions included: providing Honors course (Acc201); rotation of core courses among faculty, and better coordination of Acc 321/323/415 series.

To improve Acc 201 and Acc 202 coverage, Daniel suggested to include an accounting software package as part of Acc 201 and a basic spreadsheet as part of Acc 202. Marketability of our graduates can improve further by taking relevant courses (e.g., ITM) and attracting best and brightest to accounting.

SOA course offering plan was distributed to the faculty but the final decision of what would be offered each semester and during the summer school was postponed to the time when the curriculum review is complete.

Pourjalali reported that the membership for the Advisory Board is yet to be finalized and encouraged the faculty to attend the advisory board meetings. He will provide a list of SOA Advisory Board names when it is finalized. The future Advisory Board meetings are scheduled at the Pacific Club from 7:30 a.m. to 9:30 a.m. for the following dates: September 24th, Dec. 3rd, March 18th, and June 3rd.

Pourjalali also reported that the average grade assigned by SOA faculty has increased half a point (from 2.5 to almost 3 on a scale of 4). He showed how to access the information for each faculty and each semester/summer online.

Zhao provided progress report of the PhD students and reported the name of the speakers selected by the PhD committee. The scheduled PhD seminars are taught by Debreceny (Fall 2014) and Jung (Spring 2015).

Following UHPA contract and SOA policies, the faculty are required to provide their planned activities. Pourjalali will provide the form for completion to the faculty at the next meeting.

SOA should improve the number of MAcc applicants by contacting other schools.

Christian Plesner Rossing indicated that he would provide a written report on his experience at UHM and will provide teaching alternatives used in Copenhagen Business School

The meeting was adjourned at 1:57 p.m.

**Expected to be reviewed and pass again: September 22, 2014**

**Faculty Expectations for the School of Accountancy**

PREAMBLE

 Tenured faculty in the School of Accountancy (SOA) of the Shidler College of Business, University of Hawai'i at Manoa (UHM), are expected to engage in teaching, scholarly endeavors, and service activities. This document provides the expectations for the tenured faculty of the SOA in each of these areas in accordance with the UHM procedures for faculty evaluation. For the purposes of this document department shall refer to the SOA and department head shall refer to the director of the SOA.

**EXPECTATIONS**

**Teaching**

Tenured faculty of the SOA are expected to teach their assigned classes in accordance with all applicable procedures and policies of UHM.

**Scholarly Endeavors**

During the five-year review period a tenured faculty member is expected to engage in at least 20 scholarly endeavors from the following list:

1. Gathering data. This would include (but is not limited to) mailing out questionnaires, gathering relevant data from a large commercial database such as compustat, trips to interview people, telephone surveys, etc.
2. Analyzing data. The summary and/or statistical analysis of data.
3. Review of the literature. This includes on-line as well as off-line searches of the literature and reading of the literature.
4. Writing up the results of a study in working paper form.
5. Submitting a manuscript to a journal or a conference.
6. Revising a manuscript and resubmitting it to a journal.
7. Having a manuscript accepted for publication.
8. Reviewing a manuscript for a journal or a conference (if several revisions of the same paper are reviewed, the review of each revision counts as one endeavor).
9. Presenting a paper at a scholarly meeting or conference.
10. Being a discussant or moderator at a scholarly meeting or conference.
11. Conducting a workshop at a scholarly meeting or conference.
12. Being the editor of a journal.
13. Being on the editorial board of a journal.
14. Mentoring a junior faculty member in research matters.
15. Writing a chapter for a book.
16. Attending a scholarly meeting or conference.
17. The equivalent of any of the above.

**Interpretation and Examples**

 Each distinct activity is considered one endeavor. For example, if an international study was being done where data was gathered from both Korea and Japan, the activity of gathering data from Japan would count as one endeavor and the data gathering from Korea as another endeavor.

 Ongoing activities would be considered one endeavor for each year they are in process. For example if a faculty member served for three years as the editor of a journal that would count as three endeavors.

 Having a paper accepted for publication is one endeavor, but typically the activities required to get a paper accepted involve many endeavors. So one publication may involve data gathering, data analysis, writing the paper, submitting it to a journal, revising the paper and resubmitting it, and having the publication accepted, for a total of six endeavors.

 Endeavors are not exclusive. If one attends a conference, presents a paper at the conference and is also a discussant, that would be three endeavors (plus a fourth for having submitted the paper to the conference in the first place).

It is impossible for any list to include all possible scholarly endeavors so item 17 is for the equivalent. For example, being the director of research for an AAA section is obviously a scholarly endeavor and is probably the equivalent of being the editor of a journal. These are judgment calls and if there is any doubt about whether or not an activity should be considered a scholarly endeavor the benefit of the doubt should be given to the faculty member.

**Service**

 During the five-year review period a tenured faculty member is expected to engage in at least 10 service activities from the following list:

1. Belong to a professional organization.
2. Be a member of a committee of either the SOA, the CBA, UHM, or a professional organization.
3. Be the chair or officer of a committee of the SOA, the CBA, UHM, or a professional organization.
4. Attend a professional conference or meeting.
5. Be the advisor for a student organization at UHM.
6. Be a speaker at a professional meeting or conference.
7. Be a session leader at a professional meeting or conference.
8. Conduct a workshop at a professional meeting or conference.
9. The equivalent of any of the above.

**Interpretation and Examples**

 Ongoing activities would be considered one endeavor for each year they are in process. For example if a faculty member served as a member of a committee for three years it would count as three activities.

 Activities are not exclusive. If one attends a conference, is a speaker at the conference and moderates a session that would be three activities.

 It is impossible for any list to include all possible service activities so item 9 is for the equivalent. For example, meeting with and taking to dinner the AAA international visiting scholar would definitely be a service activity but it is not on the list. These are judgment calls and if there is any doubt about whether or not an activity should be considered a service activity the benefit of the doubt should be given to the faculty member.

**DOCUMENTATION**

**Teaching**

 If, during the course of the five-year review period, the faculty member is not meeting the expectations for teaching, they must be notified by the Director of School of Accountancy (Director) in writing within 30 days. If such written notification was not made during the five year review period the faculty member is assumed to be meeting expectations and is not required to be provide any additional documentation that they are meeting the teaching expectations.

 If written notification that the faculty member was not meeting teaching expectations was made, the faculty should provide evidence that the deficiency has been corrected or that the written notice was in error. If the deficiency has been corrected at the time of the five year review, or evidence is given that the written notice was in error, the faculty member shall be considered to be meeting the teaching expectations.

**Documenting Scholarly Endeavors and Service Activities**

 The faculty member shall document these activities by recording the date or period of time for which the scholarly endeavor or service activity took place and describing the activity. For example, a faculty member may choose to document scholarly activities as follows:

 **Endeavor Period**

Attended WAAA May 5- 8, 1995

Moderated session at WAAA May 7, 1995

Gathered data on auditor rotation policies May -August 1995

Analyzed data on auditor rotation policies September -December 1995

Article accepted in JAR December 31, 1999

No other documentation will be required. If the Director questions whether an endeavor or activity took place the burden of proof is on the Director to demonstrate that it did not take place and not on the faculty member to demonstrate that it did take place.

The faculty member is only required to document the minimum number of scholarly endeavors (20) and service activities (10) and not all of the endeavors and activities they might have performed during the five-year review period. If the Director finds that any of the documented activities or endeavors are not acceptable and that determination puts the faculty member below the minimum number, the faculty member shall be told which activities or endeavors were not acceptable, why they were not acceptable, and given the opportunity to document other endeavors or activities as replacements.

If, at any time during the five-year period, the faculty member believes they have performed 20 or more scholarly endeavors and 10 or more service activities they may submit the documentation to the Director who will make a determination of whether or not that is the case. If the determination is made that they have met the expectations for scholarly endeavors and service activities, the Director shall sign a statement to that effect, and at the end of the five year review period that signed statement will be the only documentation required to show that the faculty member has met the expectations for scholarly endeavors and service activities.

**IMPLEMENTATION**

Those faculty undergoing a post tenure review that includes the period when these expectations were adopted shall be given a choice of either having these expectations apply to the entire five year period or only apply to the portion of the five year period that occurred after these expectations were adopted on a pro rata basis.

**Example**

A faculty member undergoes post tenure review two years after these expectations were adopted. They may elect to meet the expectations for scholarly endeavors and service by documenting that in the last two years they had eight (2/5 x 20) scholarly endeavors and four (2/5 x 10) service activities. Since there were no expectations in place for the first three years of the five-year period, the faculty member electing this alternative will not be required to provide any documentation for activities for the first three years. Alternatively, the faculty member could elect to have these expectations apply to the entire five year review period, in which case they would need to document that in the five year review period they had 20 scholarly endeavors and 10 service activities.

**AMENDMENTS**

Amendments to these faculty expectations require the concurrence of all tenured faculty members of the SOA and the majority vote of all SOA faculty.

Previously--**Stamped by the office of Office of the senior vice president, University of Hawai’i And Executive Vice Chancellor on 10/14**/**97**

SCHOOL OF ACCOUNTANCY PROCEDURES GOVERNING TENURE, PROMOTION, AND CONTRACT RENEWAL

A. External Referees

1. The candidate will nominate up to six outside reviewers. The outside reviewers must have at least the rank that the candidate is applying to. [People who are close personal friends or member of the candidate's doctoral Committee should be avoided.] This list will be given to the Director of the School of Accountancy.
2. In selecting outside reviewers, university policy as stated in the Criteria and Guidelines for Faculty Tenure/Promotion application University of Hawaii at Manoa most recent version will be followed. The Director of the School of Accountancy will “write to three of these people [chosen by the applicant] and add two or three more names of other known scholars who can evaluate the applicant's work.”
3. "The same cover letter soliciting the evaluationshould be sent to each evaluator." The Director of the School of Accountancy should keep a copy of each letter. The letter will go out under the Director's supervision and signature.
4. The curriculum vita will be included with copies of the applicant's scholarly contributions as selected by the applicant.
5. The purpose of the request is to obtain an opinion about the scholarly contributions which the Applicant has made and not to determine whether or not the applicant would receive tenure/promotion at another institution.

The letter should state unless changed by the permission of the at applicant:

APPLICANT'S NAME of our School of Accountancy is being considered for promotion to the rank of Associate or Full Professor. As part of our review process, we require external reviews**.**

The objective of this letter is to request your opinion about the scholarly contributions which the applicant has made and not to determine whether or not the applicant would receive promotion at your institution. To that end, we ask you for your opinion of the scholarly contributions which the APPLICANT'S NAME has made.

Your review of Professor \_\_\_\_\_\_\_\_\_ is for the sole purpose of helping the faculty and administration of the University of Hawaii at Manoa to evaluate this faculty member for promotion and/or tenure (use appropriate phrase). Your identity as a confidential referee will not be shared with this applicant and we will do our best to maintain the confidentiality of your evaluation.

The faculty and administration of the University of Hawaii greatly appreciate your willingness and efforts in evaluating and commenting on the work of APPLICNT’S NAME.

Sincerely,

Director of the School of Accountancy

B. Review of Dossiers

1. Dossiers shall be reviewed in accordance with University Guidelines and the Union contract.
2. Applicants may add additional information to Dossiers after the deadline for submission for applying for promotion tenure until the dossier is transmitted to the Dean.
3. As per the Union contract, no anonymous material shall be made a part of any dossier. Anonymous material shall include but not be limited to hearsay, rumors, and gossip,
4. A judgment of the applicant's personality shall not become a part of any dossier.
5. If the DPC or the Director Of the School of Accountancy make any negative recommendation for a promotion tenure application, the applicant shall have the right to prepare a rebuttal statement which will be affixed to the dossier after the negative comments before transmittal to the next level of review.

C. Conduct of DPC meetings

1. There shall be secret ballot voting of all final votes.
2. DPC members shall be selected in accordance with the Union contract. Faculty with an application pending before the DPC may participate in all activities of the DPC that they would ordinarily participate in except for matters pertaining to their application.
3. When, there are fewer than five tenured members eligible to serve from the School of Accountancy, the applicant can nominate the additional members to bring the number up to five. In these circumstances, the Dean may constitute a Faculty Personal Committee in consultation with the Director. This ad hoc Faculty Personal Committee will be made up of all School of Accountancy tenured Faculty with an appointment of .25 FTE or greater and additional tenured Faculty Members from related disciplines in order to bring the number up to five. In selecting the additional members of the Faculty Personnel Committee, the Dean and Director shall consider the applicant’s nomination. In any case, if the applicant and the Director of the School of Accountancy mutually agree, there can be more than five members on his/her DPC. These additional members of DPC shall be chosen by the applicant in consultation with the Director of the School of Accountancy. Any tenured member of the University of Hawaii at Manoa faculty is eligible to serve.
4. The applicant may eliminate any member of the School of Accountancy Faculty that has a pending action before the DPC from serving on his/her DPC. In addition, an applicant can eliminate up to one additional member of the School of Accountancy faculty from serving on his/her DPC. There must be at least five members serving on the DPC.
5. After voting the DPC chair will pass on the vote totals to the applicant and provide the applicant with a copy of the DPC's assessment.
6. The DPC shall base its decision solely upon the evidence provided in the applicant s dossier. The DPC may request additional material from the applicant, but the applicant may decline to provide the information without prejudice. In the DPC's request for additional information they must reference the specific part of the tenure and/or promotion guidelines that the material will provide evidence for and indicate how they will use that material in making their recommendation.
7. The Chair of the DPC shall be selected from among the members of the DPC that do not have a personnel action pending

D. Contract Renewals and extension of probationary period.

1. If requested by the Dean to consider an application for the extension of the probationary period, as provided in the UHPA BOR agreement Article Xl Section B 2.f, the DPC shall make their recommendation based on their assessment of the applicant's ability to meet the requirements for tenure by the end of the extended probationary period.
2. If an applicant for contract renewal is eligible for a multi-year contract, as provided by the UHPA/BOR agreement Article Xl Section B.2.a or Article XI Section E.3, the DFC, if recommending renewal, shall recommend a specific contract period from among those for which the applicant is eligible.

E. Change of School of Accountancy Procedures Governing Tenure, Promotion, and Contract Renewal.

1. It will take a simple majority of the full-time SOA faculty to change these rules. The proposed amendment shall be sent through the Dean, to the appropriate Senior Vice President for review and approval.
2. If the rules are changed the applicant will be able to choose the new rules or any rules within three years of applying for promotion or tenure.

**Supplemental Tenure and Promotion Standards for the SOA:**

Under University Tenure and Promotion Guidelines a department (or school in this case) is allowed to establish Tenure and Promotion guidelines to supplement the University and College guidelines. These departmental guidelines should provide clarification of the University and College guidelines as applied to the department's particular discipline. Departmental guidelines must not contradict University or College guidelines.

**Co-Authorship**

University guidelines for both promotion and tenure state:

Unlike some fields which stress individual research and publication credit, collaborative research and joint and shared publication may be the norm in some fields or disciplines. Applicants in such fields or disciplines should provide DPCs and DCs with documentation that such is the norm to aid the review process. The significance of such work within the discipline or field should be described to assist the review. Both 1) the proportion of time among given tasks and functions in research and/or writing and 2) the total proportion of time and effort in the research or publication should be described to aid the review process. Co-author or researcher concurrence or an independent report on such contributions is needed to aid in review.

Shidler College guidelines for both promotion and tenure state:

Proven ability to conduct research can be demonstrated by research via publication in quality research outlets. Co-authorship is acceptable and often necessary for publication in major journals. However, to establish oneself as a scholar, it is incumbent on the candidate to demonstrate independent research capabilities in the context of coauthorship.

Given these guidelines the following standard is used for the SOA:

Co-authorship is the norm for publication in quality Accounting research journals. Candidates are not required to have any single authored articles. In keeping with University Tenure and Promotion Guidelines, when a publication is co-authored the candidate should provide documentation sufficient to establish the contribution of the candidate to both 1) the proportion of time among given tasks and functions in performance of the research and writing of the publication and 2) the total proportion of time and effort to the work that resulted in the co-authored publication.

**Breadth and Depth of Teaching**

University guidelines for both promotion and tenure state:

The faculty member must provide evidence of a mature level of performance and achievement as a teacher and the versatility to contribute to all levels of the department’s instructional program.

The Shidler College of Business standards are silent on how a candidate can demonstrate the versatility to contribute to all levels of the department's instructional program. Given the nature of the Accounting instructional program the following is used:

The candidate may demonstrate the versatility to contribute to all levels of the Accounting instructional program by successfully teaching at least three different courses with at least one being a graduate level course. If the candidate does not meet these criteria the candidate must demonstrate that the candidate could have successfully taught the courses necessary to meet this criteria if given the opportunity. To demonstrate this the candidate could show that they have successfully taught these courses at another institution of comparable quality to UH Manoa or that the candidate's education, research, or professional experience has prepared him/her with the background necessary to teach these courses if required to do so.