**School of Accountancy Faculty meeting**

**August 19, 2019**

**1:30 a.m. to 2:30 p.m.**

**Minutes**

**Attendees:**  Shirley Daniel, Liming Guan, Boochun Jung, Jee-Hae Lim, Myron Mitsuyasu, Chris Park, Jenny Teruya, Tu Xu, Jian Zhou, Hamid Pourjalali, Edwin Young, and David Yang (for the first 25 minutes)

Excused: Manu Ka’iama and Mary Woollen (other appointments), Thomas Pearson (sabbatical), David Yang (for the last portion of the meeting, needed to attend other meeting).

The meeting commenced at 1:30 p.m.

Pourjalali and faculty welcomed Chris Park to the School of Accountancy.

With a minor change of adding missing name in the minutes, faculty approved minutes of April 29, 2019 meeting.

Boochun and Pourjalali provided a brief report of HARC-2020. They indicated that new track and track chairs have been added and the number of submitted papers is about 40% more than what was submitted the same date last year for HARC-2019. Pourjalali projects that between 250 to 300 papers will be submitted. Pourjalali also indicated that there are some logistics issues that need to be addressed in Hilo and he would be flying to Hilo to address these issues on September 17th and 18th, 2019.

Zhou reported that the PhD program has two new PhD students: Siqi (Sophia) Fan and Sanghum (Sean) Cho.

Pourjalali requested and received faculty’s full support to change Acc 201 to Acc 210. With this change, it will be clear that the Acc 200 and Acc 210 are different from courses offered by other UH campuses.

Faculty watched a short video <https://www.youtube.com/watch?v=Sf3Fqlcbf6s&feature=youtu.be> on possible necessary changes in course delivery. Faculty members discussed the suggested changes and provided examples that changes have been (or will be) implemented in their classes. It was evident that the SOA has been very proactive in adjusting its course delivery to address the need for changes in coverage and delivery of its courscs.

A detailed discussion on incorporating AICPA on-line certificate classes into the SOA curriculum. The following was adopted:

* In principle, the SOA agrees to consider creating a 400 level repeatable 3 credit-hour (Credit/No-Credit grading option) elective accounting class that can use on-line materials as a method of course delivery and course evaluation. This course will require Acc409 (or some equivalent course in ITM department) as prerequisite.
* However, the faculty must review and have a good understanding on what is covered in these on-line courses. An equivalent to at least 40 contact hours must be required to grant credit to students.
* Pourjalali recommended that a committee of faculty members will be assigned to select the topics for each semester.

Teruya discussed Acc 200 assessment by using 10 to 15 questions that Pourjalali will choose for the final. With the help of other faculty members that are teaching the course, Teruya will communicate the topics to Pourjalali before the end of the semester. Young provided his views on some of the topics (including data analytics) that should be considered in these courses. Pourjalali was asked to coordinate possible topics by consulting with ITM and ICS departments. A decision on the technology coverage will be made when Pourjalali provides the possible topics to Teruya.

Meeting was adjourned at 2:30 p.m.

**School of Accountancy Faculty meeting**

**4-29-2019**

**1:30 p.m. to 3:05 p.m.**

**and 5-6-2019**

**1:30 p.m. to 2:03 p.m.**

**Minutes**

**Attendees:**  Shirley Daniel, Liming Guan, Boochun Jung, Manu Ka’iama, Jee-Hae Lim, Myron Mitsuyasu, Thomas Pearson, Jenny Teruya, Tu Xu, Mary Woollen, Jian Zhou, Hamid Pourjalali, and David Yang (for May 6 meeting)

Excused: David Yang (for April 29 meeting)

The meeting commenced at 1:30 p.m.

**4/29/2019 Minutes**

**Minutes:** Minutes of January 26th was approved.

**HARC:** Jung and Pourjalali provided a report on the successful HARC 2019.

**Advisory Board Meeting**: Daniel and Pearson provided a brief explanation of the Advisory Board meeting on March 20th, 2019 at 7:30 a.m. at College Hill. The main topic was the SOA fundraising lunch on May 16th.

**May 16th, 2019:** Nina Horioka from the UH Foundation shared the fundraising efforts on SOA luncheon. Over 200 will participate in the event.

**Speaker Series:** Pourjalali and Jung provided the names of 2019-2020 Shidler Speakers:

Gilles Hilary, Daniel Taylor, Michael Welker, and Xiumin Martin

**Assessment implementation:** Pourjalali will provide information for all faculty to provide their assessment for the Spring of 2019

**PhD program report:** Jung reported that two students may be admitted to the PhD program with an accounting concentration.

**Professional Responsibilities of all faculty:**

The following motion was passed by the faculty:

1. Faculty are expected to arrive to their classes on time and remain in their classes during the duration of the class. While faculty may occasionally finish the class early, this cannot be the norm for any undergraduate and graduate class.
2. The faculty are expected to teach the curriculum that is set by the SOA faculty and not change the coverage of the course based on their own desire.

**Acc 200, 201:**

The following motion passed:

All introductory accounting courses should require students to attend classes and do homework and assign a meaningful portion of their grades to homework.

Faculty discussed issues regarding common exam but did not come to a conclusion. The meeting was adjourned at 3:05 p.m.

**Faculty mentoring:** Postponed to next meeting

**5/6/2019 Minutes:**

The meeting commenced at 1:35 p.m.

Pourjalali reported that given that Acc 200 and Acc 201 are the most important curriculum item for 2019-2020, he had requested a three member committee (Teruya, Woollen, and Ka’iama) to take a leadership role on helping the faculty in design and delivery of Acc200/Acc201. The committee represents diverse views and will be able to help with the assessment of Acc200/Acc201.

A motion to support this committee and its mandate was made and supported by all (but one) faculty members.

Teruya motioned that a common and comprehensive final exam (to be designed by a faculty who is not teaching Acc200/Acc201) with 10 to 15 questions be added to final exam of all faculty who are teaching Acc 200/Acc 201. The questions will be added to regular questions selected by each faculty for the final in his/her classes. The faculty may choose to include the grades associated with the added questions as part of their final exam score or exclude them. The result of common and comprehensive exam will be used to assess success of Acc 200 (Fall of 2019 and Spring of 2020) and Acc 201 (Spring of 2020) and Acc 321 (Fall of 2020). All final exams will be given the same day/time for all sections. The motion passed.

The following items were passed by the vote of faculty:

Faculty who teach Acc 200 and 201 must ensure that: a) exams are revised and updated regularly, b) the integrity of the examination is maintained (e.g., students in one class do not take picture of the exam/answer sheet and share it with classmates).

Faculty who teach ACC 200 and 201 must maintain the integrity of the multiple choice portion of the textbook testbank.  Multiple choice questions from the testbank should not be used for quizzes, “sample” test questions, or any other assignment that is returned permanently to the students.

Faculty should avoid giving sample questions that are exactly the same as those used in actual exams. While some faculty may find it appropriate to give questions similar to the sample questions (e.g., when the numbers have changed and same information is used for another question), at least 60% of the exam question should not be identical to sample questions.

Meeting was adjourned at 2:03 p.m.

ACC 200/ACC201 Committee of Kaiama, Teruya and Woollen met on June 5, 2019 to discuss the implementation of ACC 200/201 final exam assessment tool and syllabus recommendations for faculty teaching ACC 200/201. The following reports the results of the meeting.

1. Final exams for ACC 200/201 will be administered on the same day/time for all sections. The SOA Director will try to reserve one room for each person teaching the course. Each instructor is responsible for preparing their own final exam to be administered during the first 75 minutes of the final exam period.
2. Final exam assessment tool: A set of 10 to 15 comprehensive questions will be administered during the last 45 minutes of the final exam period. The questions will be prepared by a faculty member not teaching the course, preferably the SOA Director. PhD students and/or faculty not teaching ACC 200/201 will administer the assessment tool to maintain the integrity of the questions. Instructors of record should not review these questions.
3. In order to ensure that exams are revised and updated regularly, instructors should submit all midterms and finals to the SOA Director by the final grade due date each semester. The ACC 200/ACC201 Committee will verify that all exams are received.
4. At the beginning of each semester, the SOA Director will issue a reminder to maintain the integrity of the test bank. This would include not using multiple choice questions from the test bank for anything other than exams. Exams should not be permanently returned to students. Measures should be taken to ensure that students do not copy or photograph exam questions during the test or upon later review.
5. Syllabus guidelines we recommend are as follows:
   * 2 mid-terms and a final be administered, each being worth 20% of the final course grade
   * Homework assignments worth 20% of the final course grade
   * Other assignments worth 20% of the final course grade with no more than 5% for participation/attendance and at least 10% for graded assignments such as quizzes, data analytics, Excel and other projects.
   * Extra credit should not exceed 2% of the total points
   * Course grading should follow bell curve and will be reviewed

**Data Analytics (shared by Edwin)**

**Data analytics overview** (4+ minutes)

[](https://www.youtube.com/channel/UCIPCsG_-FkS3r1AUTRhMTDA)

[Six Sigma Pro SMART](https://www.youtube.com/channel/UCIPCsG_-FkS3r1AUTRhMTDA)

Published on Mar 4, 2018

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This video is meant for individuals who are yet to take their first step into the emerging field of Data Analytics. We have tried to cover various aspects associated with the skill set, placement and salary expectations, basic definitions and wide applications of Analytics.

<https://www.youtube.com/watch?v=mm2A5tKVIpg>

Data analytics overview (2 minutes)

[**▶ 2:20**](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=12&cad=rja&uact=8&ved=2ahUKEwjr5tivovnjAhUFt54KHa-9DrAQuAIwC3oECA8QBQ&url=https%3A%2F%2Fwww.youtube.com%2Fwatch%3Fv%3DaeHqYLgZP84&usg=AOvVaw3dHPfdGqXHc0iq_FXb_VZi&cshid=1565473473046791)

Mar 3, 2017 - Uploaded by ACCIONA

Every day plenty of **data** is generated worldwide and stored by public administration and private companies ...

https://www.youtube.com/watch?v=aeHqYLgZP84

Data analytics overview (22 minutes)

Coby Baldwin, MBA

<https://www.youtube.com/watch?v=9IIgH0hNtgk>

**Detailed instruction for data analytics** (1.3 hours)

[**▶ 1:27:18**](https://www.youtube.com/watch?v=THODdNXOjRw)

Apr 6, 2017 - Uploaded by ACADGILD

**Data Analytics** for Beginners -Introduction to **Data Analytics** https://acadgild.com/big-**data**/**data**-**analytics** ...

<https://www.youtube.com/watch?v=THODdNXOjRw>

**Job Opportunities**

[](https://www.youtube.com/channel/UCEBpSZhI1X8WaP-kY_2LLcg)

[365 Data Science](https://www.youtube.com/channel/UCEBpSZhI1X8WaP-kY_2LLcg)

Published on Aug 14, 2018. So, you want to become a data scientist? Good idea! Data science is a super-hot topic and the data scientist is one of the most illustrious jobs of the 21st century. But how does one actually become a data scientist?

<https://www.youtube.com/watch?v=-AkBfBWr_Gw>

**Using IDEA Software**

**Introduction**

**https://www.youtube.com/watch?v=1MQZTxyTX0o**

<https://www.youtube.com/watch?v=ntpDM3PNWpY>

<https://www.youtube.com/watch?v=NCTsQYo1_LM>

<https://www.youtube.com/watch?v=5gAc58K9KuA>

<https://www.youtube.com/watch?v=DP5uQqtmoQc>

**Using Idea – Audit Examples**

[**https://www.youtube.com/watch?v=cOL6UBPo1Jo**](https://www.youtube.com/watch?v=cOL6UBPo1Jo)

