**School of Accountancy Faculty meeting**

**September 11, 2017**

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

**Agenda**

1. Approval of the Minutes of April 24, 2017 (Hamid)
2. Recruitment (Shirley)
3. The new UHPA contract, required actions (Tom)
4. UH West Oahu courses in accounting. Equivalency issues. (Hamid)
5. Matching of Acc 660, Acc 407, with Acc 648 (Forensic Accounting) and Acc 425 (Fiancial Statement analysis) (Tom)
6. Converting **ACC 705 Research in Taxation (3)** to **Acc 705 Seminar in Auditing and International Accounting.** The new course will “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. A-F only. Pre: PhD student status in international management or consent.” (Jian)
7. Non-tax MAcc courses, if we should revise or reduce the credits of any of them to enable students to get exposed to more topics and better prepared for strong CPA exam results. (Tom)
8. Changing the pre-requisite for Acc 631 **Tax of Partners/Partnerships** from Acc407 to Acc 401 (Tom)
9. BAP/AC (Jenny and Manu)
10. PhD program and speakers (Boochun)

**School of Accountancy Faculty Meeting Minutes**

**April 24, 2017**

**12:00 p.m. to 1:45 p.m.**

**Attendees:** Roger Debreceny, Liming Guan, Boochun Jung, Manu Ka’iama, Devan Mescall, Thomas Pearson, Jenny Teruya, Jian Zhou, and Hamid Pourjalali

**Excused Absence:** David Yang, Shirley Daniel, Mary Woollen

*The meeting commenced at 12:30 p.m.*

Minutes of February 27, 2017 was approved with minor adjustments.

Debreceny made the following recommendation from the MAcc Committee (Debreceny, Fujii, Guan, Pearson, and Pourjalali):

1) Creation of seven elective one-credit-hour MAcc classes:

a. CPA Review: Auditing and Attestation (AUD)-Credit/No-credit grading

b. CPA Review: Business Environment and Concepts (BEC)-Credit/No-credit grading

c. CPA Review: Financial Accounting and Reporting (FAR)-Credit/No-credit grading

d. CPA Review: Regulation (REG)-Credit/No-credit grading

e. Data Analytics: Business Intelligent & Visual Analytics

f. Data Analytics: Introduction to Data Mining

2) Creation of two one-credit-hour requited MAcc classes:

a. Financial Statement Analysis

b. Fraud and Forensic Audit

3) Reducing the number of credit hours from 3 to 2 for the following courses:

a. Acc 407

b. Acc 660

4) Removing Acc 413 as a required MAcc course and replacing it with Acc 407.

The changes were supported unanimously. Pourjalali also distributed the draft of letter written on behalf of Dean Roley (to the Board of Regents) for MAcc tuition reduction.

Pourjalali thanked faculty for their support of his application for Directorship and asked them to provide him input for planning purposes for the next three years. He will send an email reminder soliciting input.

Pourjalali reported that Dean Roley had granted the SOA hire two new faculty.

Teruya reported that as accounting students are receiving offers sooner, some BAP chapters are becoming less and less relevant for recruiting purposes and less students are joining BAP.

The meeting adjourned at 1:45 p.m.

**School of Accountancy Faculty Meeting Minutes**

**February 27, 2017**

**2:00 p.m. to 3:00 p.m.**

**Attendees:** Roger Debreceny, Liming Guan, Boochun Jung, Manu Ka’iama, Thomas Pearson, Jenny Teruya, Mary Woollen, Jian Zhou, and Hamid Pourjalali

**Excused Absence:** David Yang, Shirley Daniel, Devan Mescall

*The meeting commenced at 2:00 p.m.*

**Approval of Minutes:**

The minutes of January 30, 2017 was approved with minor adjustments.

1. Debreceny reported that he was planning to discuss the SOA position with two PhD students recommended by Vernon Richardson (Shidler Speaker). The SOA faculty hoped to hire at least one more faculty member in the Fall 2017, given that the SOA filled only one of its vacant positions.

2. Pourjalali and Debreceny provided their reports on Data Analytics class, CPA review offering and HARC (Hawaii Accounting Research Conference). It was suggested that Mr. Omidyar or Mr. Shidler be one of keynote speakers of HARC. David Burgstahler (2016-2017 American Accounting Association president) was also suggested as one of keynote speaker candidates. The advertisements of HARC in the following accounting association such as AAA, EAA, CAAA, and CAPANA (Chinese Accounting Professors’ Association of North America) were suggested.

3. Since the SOA will need to recommend next Director to the Dean, Pourjalali suggested that Pearson would collect faculty nominations and coordinate with Jon (Fujiwara) to complete election for the Director position before March 15th, 2017. The election result will be provided to the Dean who will determine who will be the SOA Director.

4. Pourjalali distributed the following documents:

* Document defining what the selling point of the MAcc program is
* Document from Dr. Richardson regarding how his school encourages undergraduate students to continue their education and earn a MAcc degree
* Document from Dr. Peters (the head of accounting department in the University of Arkansas) reporting his suggested final examination and grade distribution

These documents and their applicability for the SOA will be discussed in the next SOA faculty meeting

The meeting adjourned at 2:45 p.m. when MAcc Committee commenced its meeting.

MAcc Committee discussion on curriculum and recruiting MAcc students:

1. The SOA will select the top 10-20 MAcc programs (including Wake Forest University) to find out what they are offering in their curriculum.
2. The SOA will attempt to create one-credit courses for the CPA exam in the MAcc program that can be used towards MAcc degree while getting students prepared for the CPA exam. The courses will be offered through Outreach with suggestion that tuition collected and returned to the Shidler College be paid for CPA prep courses such as Becker’s or Rogers. The issue will be discussed with the Associate Dean.
3. A similar argument was made for ISACA certification such as Certified Information Systems Auditor (CISA)
4. A meeting with downtown professionals will be set after the SOA faculty meeting on April 24th. In this meeting, the value of MAcc and how the degree will help students to become more effective in their work after preparing and passing the CPA exam during their MAcc program, will be discussed

MAcc Committee meeting adjourned at 3:30 p.m.