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**Proposal for BBA/Major in Accounting**  
**College of Business and Economics**  
**University of Hawaii at Hilo**

**I. Program Objectives**

***Meeting Student, Community, and State Needs***

The University of Hawai'i System Second Decade Project has identified priority investment needs for the State of Hawaii:

1. Increase the educational capital of the state,
2. Expand workforce development with special attention to areas of critical need,
3. Assist in expanding and diversifying the economy, and
4. Address underserved regions and populations of the state, particularly Native Hawaiians.

The BBA/Major in Accounting will help meet these needs in the following ways:

1. Increase the educational capital of the state by graduating more students who are interested in an accounting major. At the 2006 "Accounting Students Career Night" at UH Hilo, representatives from public accounting and non-profit accounting spoke to UH Hilo students about the need for more accounting majors.
2. Expand workforce development by training more students with financial skills, who can support the financial management and tax/audit needs of new and existing businesses. Local accounting firms are reporting a critical need for graduates with accounting skills, and new start-up firms in Hawaii will need to hire accounting graduates to prepare their financial statements and tax reports.
3. Assist in expanding and diversifying the economy by providing a vital support function within the business economy. As more businesses are formed in Hawaii, they will need to employ graduates with financial management skills; and they will need to hire accounting firms to audit them and assist in preparing tax returns.
4. Address underserved regions and populations of the state, particularly Native Hawaiians. Because the University of Hawaii at Hilo has a large Native Hawaiian student population, it is in a superior position to recruit Native Hawaiian students in the Accounting Major.

## ***BBA/Major in Accounting Objectives and Assessment Measures***

The student who graduates with a major in accounting will be able to

1. Employ critical-thinking, analytical, and problem-solving skills to resolve complex business and accounting issues. (Complete complex case assignments)
2. Use clear and concise communication to convey relevant financial and non-financial information to the target audience so that decision makers can formulate informed decisions and take action. (Prepare written reports and presentations on accounting or tax research findings)
3. Utilize technology (such as computers, accounting software, information databases, and the World Wide Web) to facilitate and enhance accounting and financial reporting processes. (Complete assignments using computers, accounting software, information databases, or web search)
4. Apply relevant accounting principles and standards to specific business activities and workplace situations. (Complete assignments using accounting principles to record and report business activities)
5. Employ national, international, and historical perspectives to analyze accounting and business issues. (Prepare written reports analyzing accounting issues from these perspectives)
6. Identify ethical issues associated with business situations and apply appropriate principles of ethics and civic responsibility. (Prepare and/or present case studies focusing on accounting ethics)
7. Use research tools to monitor evolving accounting or tax standards and practices and to maintain professional skills in a changing business environment. (Demonstrate competency in conducting accounting or tax research on current issues by preparing a report and/or presenting research findings in class)
8. Apply the interpersonal and leadership skills expected of today's accounting professional. (Demonstrate leadership and teamwork skills in completing group assignments)

## **II. Appropriateness of Program Objectives as Functions of the University of Hawaii and the College of Business and Economics**

### ***Relationship to Mission of the College***

The Mission of the College of Business and Economics is to assist individuals in acquiring the knowledge, attitudes and skills needed to be productive and responsible citizens in the global economy. The College intends to do this by offering academic programs responsive to community needs.

The Accounting Major relates directly to the mission on these two points. First, it is responsive to a demonstrated local and global need for the particular skills and knowledge it will develop in students. Second, it is responsive to the requests from members of the accounting and broader business communities of Hawaii.

### ***Relationship to UH Hilo's Strategic Plan***

The primary mission of UH Hilo is to offer high quality undergraduate liberal arts and professional programs. The University of Hawai'i at Hilo, one of only two institutions of higher education in the State of Hawaii having achieved AACSB International accreditation, will offer the Major in Accounting. This accreditation designates a high quality professional program. The Accounting Major will offer courses consistent with the mission and goals of the College of Business and Economics, and will be a high quality professional program consistent with AACSB International standards for colleges and schools of business.

### ***Relationship to the University of Hawai'i System Strategic Plan***

The University of Hawai'i System Second Decade Project has identified areas in which resources will be allocated based on needs. Those areas are:

- Increase the educational capital of the state,
- Expand workforce development with special attention to areas of critical need,
- Assist in expanding and diversifying the economy, and
- Address underserved regions and populations of the state, particularly Native Hawaiians.

How the BBA/Major in Accounting will help meet these needs is stated above in the Program Objectives section.

### ***Evidence of Continuing Need***

Post-Sarbanes-Oxley, there is growing demand for accountants and auditors in Hawai'i and the rest of the nation. The State of Hawai'i is experiencing a supply shortage in all accounting career fields: CPAs, governmental accountants, enrolled agents, CMAs, CIAs, etc. The outer islands are experiencing growth in residential and business population that is creating demand for services that formerly were available only on O'ahu. The Hawai'i State Department of Labor's Career Information Network (CIN) projects 140 average annual new jobs in accounting and auditing due to growth and net replacement between 2000 and 2010. The United States Department of Labor's

Bureau of Labor Statistics' estimate of projected job openings for accountants and auditors is higher, at 190 openings per year in the 2004-2014 period. There is talk among accounting professionals that the real demand is larger. A consulting study conducted for the University of Hawai'i System by EMSI projects this annual demand at 215.

According to local CPAs,<sup>1</sup> the University system in Hawai'i does not graduate sufficient accounting majors to fill the current demand, much less the future anticipated demand for accountants and auditors. Jenny Teruya, Ph.D., Director of UH Manoa, Department of Accountancy, says that UH Manoa currently graduates 100 to 120 new accountants per year. In addition, UH West Oahu graduated 12 accounting majors in Fall 2006, providing between 112 to 132 new accounting majors for the Islands. Most of these new accountants choose to remain on O'ahu.

A comparison of CIN's projected 140 annual jobs demand with the combined UH Manoa and UH West O'ahu graduation supply yields an annual shortfall ranging between a high of 28 to a low of 8. This assumes that all accounting majors accept employment in accounting/auditing and does not account for the other career paths that accounting graduates may pursue. This result cannot be construed as encouraging for the outer islands, as most of the new UH accounting graduates choose to remain on O'ahu, leaving few new accountants to service the growing demand on the other islands. UH-Hilo's proposed accounting program can fill the growing supply shortfall on the outer islands.

Using the higher EMSI estimate of 215 annual jobs demand in Hawai'i, the annual shortfall ranges from 103 to 83. This clearly demonstrates the need for the development of additional accounting education capacity. It is clearly true that firms are unable to find auditors to perform audits on the outer islands; CPAs are no longer accepting new clients because they have inadequate staff, and businesses are unable to hire trained accountants because there are none to be found.

The truth as to the number of new accountants needed in Hawai'i, be it 140 per year or 215 per year, may well be somewhere in the middle range, but it is clear that we need more accountants.

### ***Projection of Career Opportunities***

Projections by the National Association of Colleges and Employers (Appendix A) put the entry level national average for accountants at \$44,564 in 2006, representing an 8.5 percent increase from 2004. Figures for Honolulu vary by source from \$44,287 to \$48,590. Salaries for accountants on the outer islands, such as the Big Island, are not significantly lower.

Career pathways for accounting graduates extend beyond the private and public accounting and auditing fields. They extend into the budget and financial analysis, banking and investment banking, consulting, and management trainee fields. Demand for job growth in these fields is not necessarily captured in the CIN and EMSI job projections identified above.

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<sup>1</sup> Brian Iwata, CPA is currently down 2 staff and projects a 20% average increase in demand every year for the next 8 to 10 years nationwide. Iris Park, CPA states we need accountants, enrolled agents, in-house accountants, governmental accountants and bookkeepers now on the Big Island. Val Peralto, CPA says accountants are needed desperately and she is no longer accepting new clients because she cannot adequately staff her firm with properly trained CPAs.

### III. Program Description

#### *Curriculum Organization and Requirements*

The BBA/Major in Accounting focuses on the processes for analyzing and reporting the economic activities of organizations and communicating that information to decision makers. The accounting curriculum includes studies in managerial accounting, budgeting, accounting systems, internal controls, financial analysis, financial reporting, internal and external auditing, taxation, international accounting, and accounting issues related to for-profit, not-for-profit, and government organizations.

The BBA/Major in Accounting degree requires the successful completion of requirements for the BBA degree. Eighteen semester hours in Accounting must be earned in upper-division elective courses (numbered 300 or above), in place of the 18 semester hours in upper division business electives required as part of the BBA/general management degree. Requirements for the BBA degree appear in Appendix C. Requirements for the BBA/Major in Accounting follow.

#### *BBA/Major in Accounting*

Accounting Major: (18 semester hours, all with “C” or better)

12 semester hours as follows:

- Acc 350 Intermediate Accounting I (3) (Pre: Acc 250 and junior standing)
- Acc 351 Intermediate Accounting II (3) (Pre: Acc 350 and junior standing)
- Acc 352 Individual Income Tax (3) (Pre: Acc 250 and junior standing)
- Acc 454 Auditing (3) (Pre: Acc 350)

And, 6 semester hours from the following:

- Acc 353 Cost Accounting (3) (Pre: Acc 251 and junior standing)
- Acc 354 Business Software (3) (Pre: Acc 250 and junior standing course change proposal)
- Acc 355 Taxation of Business Entities (3) (Pre: Acc 352 and junior standing)
- Acc 358 Governmental Accounting (3) (Pre: Acc 251)
- Acc 450 Advanced Accounting (3) (Pre: Acc 351)
- Acc 455 IT Auditing (3) (Pre: Acc 350)
- Acc 494 Special Topics in Accounting (Pre: varies with topic)

Note:

1. The State of Hawaii requires 150 semester hours of college to obtain a permit to practice as a Certified Public Accountant (CPA). Additional semester hours in business earned past the 121 semester hours required for the B.B.A. / Major in Accounting degree will apply towards this requirement.

2. 18 credit hours of upper-division accounting are required to *take* the CPA exam and be *licensed* as a CPA under the proposed plan currently before the Hawaii State Board of Accountancy.

### ***Admissions Policies***

Admissions policies governing the BBA/Major in Accounting are the same as those for the BBA/General Management degree program.

Students are assigned to the CoBE for advising upon declaration of the major. Faculty advisors assist BBA students while they are completing their general education and pre-business courses.

Admission to upper-division business courses requires the declaration of the business major, the completion of 50 hours of college work with a 2.5 GPA, the successful completion of any course-specific prerequisites, and the successful completion of the CoBE Computer Competency Examination. All upper-division business courses have specific prerequisites, drawn either from the pre-business core, or from the professional core itself.

The University's computerized registration system allows for consistent enforcement of class prerequisites. Exceptions may be granted after consultation with the department chair. The CoBE has established a policy of centralized control over the entering of exceptions for course admission without prerequisites, and an audit trail is established each time such an exception is entered.

### ***Undergraduate Retention***

Students in the BBA/Major in Accounting program will have access to University-wide services provided to support undergraduate retention. This is a priority for the University, since our student population is primarily drawn from groups that have been traditionally disadvantaged and are in need of support to encourage continued enrollment.

*Student Support Services.* A variety of programs, administered through the Vice Chancellor of Student Affairs' office, provide peer tutoring, field trips and informational programs, mentoring, career guidance, scholarships and other forms of financial aid. They include the Hawaiian Leadership Development Program, the Minority Access and Achievement Program, and the Student Support Services Program. The University is also the recipient of a U.S. Department of Education Title III grant. These programs are variously targeted at native Hawaiians, first-generation college students, students from U.S. Affiliated Pacific Islands, Filipinos, Indo-Chinese, and other groups that have historically been underrepresented in higher education.

*Orientation and Advising.* The University conducts a week-long orientation session for all entering students for familiarization with the campus and the academic and student support programs of the University. Within the CoBE, our primary retention efforts begin with the assignment of a faculty advisor to each student. That advisor is charged with the responsibility of being the point of contact with the College for each of his or her advisees, and for assisting them with problems that they may encounter during their program. To the extent possible, students meet these advisors during the orientation week and receive their initial academic advising at that time.

*Student Organizations.* The College sponsors student organizations and encourages student membership in them in order to foster attachment to the University and College. In addition to the



College's chapter of Delta Sigma Pi, a professional business fraternity, and Beta Gamma Sigma, the AACSB honor society, the College will encourage the formation of an Accounting student club.

*Student Life.* UH-Hilo has an active daytime campus life, centered on the University Student Center and the Library Lanai, which is a popular meeting place at the center of campus. The Student Center provides meeting rooms, a game room, public computer labs, a cafeteria, a TV area, and art gallery space. These facilities will be supplemented by the much anticipated \$14 million Student Life Center with significantly expanded recreational and fitness facilities.

## **IV. Student Enrollment Demand**

### ***Link to the Mission -- The Intended Student Population***

The UH-Hilo Strategic Plan states that "UH Hilo functions within the University of Hawai'i system as a regional university, serving the State of Hawai'i as well as students from the U.S. mainland and from many nations in the Asian/Pacific region." The mission of the College of Business and Economics reflects this thought: "The school targets a culturally and ethnically diverse constituency from within the state, as well as from the mainland US, Pacific Rim countries, and Pacific Island nations."

Students to be served by the BBA/Major in Accounting program primarily includes those from the island of Hawai'i and other outer islands, including first time freshmen as well as community college transfer students. The program will also serve students who transfer from institutions on the U.S. mainland and the Asia/Pacific region, as has been the case for the current BBA/general management program.

### ***Number of Majors Expected by Year and Expected Service to Non Majors***

Table 1 illustrates the expected number of majors served by year, along with the expected level of service to non majors. This is expected to begin with 90, lower division and upper division combined, majors in 2008, growing at an estimated annual rate of 4 percent to 103 majors by the end of the three-year provisional period.

Non majors include students who are B.B.A. general management candidates, students who are B.B.A. minor candidates, graduate students who are Business Certificate candidates, and students in related programs that require accounting as part of their program requirements. These include the UH Hilo Agribusiness Specialization offered through the College of Agriculture, Forestry and Natural Resource Management and the College of Arts and Sciences Liberal Studies-Recreational Management program.<sup>2</sup> Service to Non-majors is expected to be 67 in the 2008, growing to 72 by the end of the three-year provisional period.

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<sup>2</sup> The Liberal Studies – Recreational Management program is no longer accepting applicants and will be terminated when students currently enrolled have completed the program.

Table 1 Estimated Enrollment by Majors and Non-Majors (General BBA Support)

Academic Year	Provisional Years			Projected Years				
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General BBA LD Support	67	70	72	75	78	82	85	88
UD & LD Majors	90	99	103	107	111	116	120	125

### *Evidence of Student Interest*

Interest among current UH-Hilo students for an Accounting program at UH-Hilo is high (see Table 2). A poll of 74 undergraduate business students enrolled in the entry level accounting Principles course, the Managerial Accounting course (ACC 351), and the Small Business Accounting course (Acc 354), reveals that 38 (51%) of these students were interested in an accounting program at UH-Hilo.

Of the 74 students polled, 42 students express an interest in obtaining an accounting degree somewhere but not necessarily at UH-Hilo. Of these 42 Students, 5 Students (12%) indicate an interest in a program at UH-Manoa, 4 students (9%) indicate interest in programs elsewhere, and 33 (79%) students indicate interest in the program at UH-Hilo.

When asked to indicate what type of accounting they were interested in, we received 98 responses from these 42 students possibly indicating that they are really interested in any job in accounting. Still, becoming a CPA is the clear leader with 28 students indicating a desire to become a CPA. This is followed by 19 students interested in becoming an Enrolled Agent, and 15 students interested in becoming a CMA. There is less interest in Auditing, CIA, CFE, CISA, and Governmental Accounting but all fields are represented.

Table 2. Results of UH Hilo Accounting Student Survey, 2007

Are You Interested in Obtaining an Accounting Degree At UH-Hilo?

Interest	Frequency	Percent
Yes	38	51
No	36	49
Total	74	100

If Interested: Which Campus would you prefer to obtain an Accounting Degree?

Campus	Frequency	Percent
UH-Manoa	5	12
UH-Hilo	33	79
West-O'ahu	1	2
Mainland	1	2
Other place in Hawai'i	2	5
	42	100

What types of Accounting are you interested in pursuing? Check all that apply.

Type	Frequency	Percent
Public Accounting (CPA)	28	28.6
Enrolled Agent	19	19.4
CMA	15	15.3
Audit	13	13.3
Governmental Accounting	9	9.2
Certified Internal Auditor	8	8.2
Certified Fraud Examiner	4	4.1
Certified Information Systems Auditor	2	2.0
	98	100

Are you interested in sitting for the CPA Exam?

Interest	Frequency	Percent
Yes	19	54
No	16	46
Total	35	100

## V. Resource Requirements

### *Faculty Resource Requirements*

Individual faculty members are responsible for remaining current in their respective fields of instruction and research and for incorporating current knowledge and techniques into their teaching activities. The process of remaining current involves ongoing acquisition of knowledge and techniques through reading, study, and participation in professional activities and exchanges with other scholars in their field and with members of the business community or the government. In addition to activities directly related to instructional development and innovation, faculty activities in the area of research, public service, professional service, and faculty development all contribute to the currency of a faculty member's knowledge and skills.

The BBA/Major in Accounting program will require a minimum of three full-time faculty members who demonstrate the capability of maintaining currency in the field of accounting. The College currently has two full-time Ph.D. trained faculty teaching in the accounting field (See Appendix E). Based on a review of accounting program staffing, the College determined that a third Ph.D. trained faculty member in accounting would be the optimal hire at the current time.

At present the College has a Biennium 2007-2009 Program Change Request for an additional accounting faculty member. That request has been approved at the campus and system level. This program proposal presupposes the approval and successful recruitment of a third faculty member. Given a flat budget situation, funds from departmental retirements could be reallocated to support the program.

Faculty instructional costs for the program are \$197,101 per year. Table 3 represents a workload analysis of faculty requirements for the BBA/Major in Accounting. In some semesters, accounting faculty capacity will be augmented with the hiring of adjunct faculty.

### *Library Resources*

No additional library resources are required to support the BBA/Major in Accounting. The Edwin H. Mo'okini Library holdings include over 260,000 volumes. As a selective depository for U.S. government documents, the Library houses over 325,000 federal documents. The Library is also a partial depository for state documents. The building also provides space for audiovisual services, interactive television studios used by the Hawai'i Interactive Television System (HITS), graphic arts and duplication services, and Hawai'i Community College's Learning Center.

The collections include over 16,000 monographic volumes in the areas of business and economics. Most academic periodicals in business are now accessed online through *Business Source Premier*, which provides the full text of over 3,600 business journals. The reference collection also includes standing orders to such services as Standard and Poor's *Industry Surveys* and Value Line's *Investment Surveys*.

The Library's upgraded Hawai'i Voyager system offers catalog searching for all UH libraries as well as easy navigation to web resources. In the Library, Hawai'i Voyager is available through 18 terminals dedicated to web access. One computer is set aside for CDROM/multimedia use. The Library also has a PC for use by people with disabilities.

Through its web site (<http://library.uhh.hawaii.edu>) the Library provides such commercial databases as:

- Ebsco's *Academic Search Premier*. Full text for nearly 4,000 periodicals, more than 3,100 of them peer-reviewed.
- *Business Source Premier*. Full text of 3,600 business journals, 1,050 of them peer-reviewed. For more than 300 of the top scholarly journals full text is provided as far back as 1922.
- *LexisNexis Academic*. Full-text documents from over 5,600 news, business, legal, medical, and reference publications.
- The full text of another 64 business journals included in Elsevier's *Science Direct* database.
- *Ingenta*. A contents listing and index to approximately 27,000 journals.

Faculty receive free interlibrary loan service. Students are not charged for books obtained through interlibrary loan, although there is a nominal fee for photocopies of journal articles. Delivery from the libraries at the University of Hawai'i at Mānoa campus is by premium service—either United Parcel Service or Federal Express or by fax. The Mānoa campus provides the UH Hilo Library with nearly 80 percent of all interlibrary loan items requested.

### ***Administrative Support Resources***

The BBA/Major in Accounting will be administratively supported by the College of Business and Economics, which organizationally consists of the Dean's office, staffed by the Dean's Secretary and a Clerk-Steno, and the two departments. There is no other administrative support directly assigned to the College. Computing resources are given minimal support through shared resources from the University's Office of Technology and Distance Learning.

Approximately 15 percent of the Secretary and Clerk-Steno time will be allocated to BBA/Major in Accounting Program support. This amounts to \$10,815 per year. The reallocation of time is facilitated by the hiring of additional student help.

### ***Instructional Technology Resources***

The College of Business and Economics has led the rest of the University in the adoption of classroom technology and will continue to provide access to state-of-the-art instructional technology for the BBA/Major in Accounting.

The University now provides general support for student use of instructional technology. This includes PC labs in the Library and various classroom buildings, special skills oriented PC labs, wireless laptops with Web access, group study rooms in the Library to foster collaborative learning among students, photocopy equipment (including a color copier), fax capability, and a scanning station with access to a color printer. All computers operate under the Windows XP Professional operating system, and provide the Microsoft Office Suite, Web browsers, and various other items of productivity software. Specialized software is loaded according to license restrictions in specific labs.

Because of limitations experienced with loading specialized software onto PC lab machines, we will need to investigate how best to support specialized accounting software.

### ***Facilities Resources***

Classrooms at UH-Hilo are managed as a common pool. The College is able to request the use of classroom space with appropriate support equipment as needed, and generally is able to fill those needs. Fifteen classrooms are now equipped with instructor computer workstations and LCD

projectors, along with varying configurations of VCR's, DVD players, Document Camera projection systems and audio equipment. Classroom assignments are made with the availability of these resources in mind, reflecting the needs of the class, but relatively few classrooms remain without this access.

No need for additional classroom space is anticipated as a result of the BBA/Major in Accounting program.

The new faculty member in accounting may have to share space with another faculty member in one of the larger office spaces assigned to the College. Although each faculty member in the College is currently assigned a private office, space constraints campus-wide will not allow us to continue this practice, if the College is to grow further.

### ***Estimated Cost of Supplies, Equipment and CIP***

Table 3 shows that the estimated unique program costs are \$11,000 per year. There are no CIP costs.

### ***Total Funds Required for Program Implementation and Operation***

Total funds required for program implementation and operation are \$218, 916 beginning in Year 1 of the Provisional Period.

### ***Expected Source of Funds***

The expected source of funds include general funds and tuition revenues.

## **VI. Program Efficiency**

### **Anticipated cost per SSH**

Table 3 presents an estimate of the anticipated costs per student semester hour, and shows the basis for the estimates. The table also presents an estimate of tuition revenue to be derived from the program.

Table 3 Estimated Costs per SSH

	Provisional Years			Projected Years				
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
ACADEMIC YEAR	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Students &amp; SSH in Accounting Program, Excluding General BBA Support</b>								
A. Headcount enrollment (Fall)	91	98	101	105	110	114	119	123
B. Annual SSH	498	532	553	575	598	622	647	673
<b>Direct and Incremental Program Costs, Excluding General BBA Support</b>								
C. Instructional Cost attributable to major	\$197,101	\$197,101	\$197,101	\$197,101	\$197,101	\$197,101	\$197,101	\$197,101
D. Other Personnel Costs 1/	\$10,815	\$10,815	\$10,815	\$10,815	\$10,815	\$10,815	\$10,815	\$10,816
E. Unique Program Costs 2/	\$11,000	\$11,000	\$11,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
F. Total Direct and Incremental Costs	\$218,916	\$218,916	\$218,916	\$216,916	\$216,916	\$216,916	\$216,916	\$216,917
<b>Revenue, Excluding General BBA Support</b>								
G. Tuition	\$135,255	\$164,835	\$171,428	\$178,285	\$185,417	\$192,833	\$200,547	\$208,569
Tuition rate per credit(wtd avg res, non-res)	\$272	\$310	\$310	\$310	\$310	\$310	\$310	\$310
H. Other								
I. Total Revenue	\$135,255	\$164,835	\$171,428	\$178,285	\$185,417	\$192,833	\$200,547	\$208,569
<b>J. Net Cost (Revenue)</b>	\$83,661	\$54,081	\$47,488	\$38,631	\$31,499	\$24,083	\$16,369	\$8,349
<b>Comparable Cost per SSH</b>								
<b>Program Cost per SSH in the Program, Excluding General BBA Support</b>								
K. Instructional Cost/SSH	\$396	\$371	\$356	\$343	\$329	\$317	\$305	\$293
L. Support Cost/SSH	\$262	\$262	\$262	\$262	\$262	\$262	\$262	\$262
Non-Instructional Exp/SSH	\$227	\$227	\$227	\$227	\$227	\$227	\$227	\$227
System-wide Support	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35
Organized Research								
M. Total Program Cost/SSH	\$658	\$633	\$618	\$605	\$591	\$579	\$567	\$555
N. Total Campus Expenditure/SSH	\$352	\$352	\$352	\$352	\$352	\$352	\$352	\$352
<b>Instruction Cost per SSH, Excluding General BBA Support</b>								
K. Instructional Cost/SSH	\$396	\$371	\$356	\$343	\$329	\$317	\$305	\$293
O. Comparable Cost/SSH	\$284	\$315	\$315	\$315	\$315	\$315	\$315	\$315
Program used for comparison:	UH Manoa UG only. Adjusted by contractual raises							

## Cost per Major

In 2005, approximately 20% of UH-Hilo students were registered as part-time. Assuming a 6-credit load per student for that 20%, a 15-credit load for the remaining 80%, and using the estimated cost per SSH from Table 3, the estimated cost per major is as shown in Table 4.

Table 4 Estimated Cost per Major

Academic Year	Provisional Years			Projected Years				
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Cost/SSH	\$396	\$371	\$356	\$343	\$329	\$317	\$305	\$293
Cost/major	\$4,277	\$4,007	\$3,845	\$3,704	\$3,553	\$3,424	\$3,294	\$3,164

## SSH/Faculty

Using the estimated annual SSH from Table 3, and the expected staffing level of 3 tenure-track faculty members, the SSH/Faculty Member is as follows:

Table 5 Estimated SSH per Faculty Member

Academic Year	Provisional Years			Projected Years				
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Annual SSH	498	532	553	575	598	622	647	673
Projected # Faculty	3	3	3	3	3	3	3	3
SSH/Faculty	166	177	184	192	199	207	216	224

## Average Class Size

Using the estimated enrollment reported in Table 1 and an estimated frequency of class offerings derived from the number of faculty reported in Table 5, the number of courses in the program, and the allowable workload of 6 sections per year per faculty member, the following estimated class sizes can be expected.

Table 6 Estimated Class Size

Academic Year	Provisional Years			Projected Years				
	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 4	Year 5
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Average LD Class Size	27.6	28.7	29.9	31.1	28.7	29.9	31.1	29.1
Average UD Class Size	9.9	12.4	11.3	13.4	12.2	14.5	13.2	15.7
Overall Average Class Size	18.8	21.1	20.6	22.8	21.0	23.2	22.7	23.6



## VII. Assessment Plan for Program Effectiveness

For the proposed BBA/Major in Accounting, as it is for the BBA/General Management major, effective teaching is of critical importance. Individual faculty members are responsible for delivering effective instruction to the students in the courses that they teach. Within the limits imposed by the collective bargaining agreement, the College has established processes that are intended to facilitate the delivery of effective instruction.

### ***Processes to Insure Effectiveness in Teaching/Learning: Learning Outcomes***

The Accounting faculty has established master syllabi for each of the core courses in the BBA/Major in Accounting program. These master syllabi include learning objectives, which individual faculty members use as the basis for their own course syllabi. Course learning objectives identified in the master syllabi are linked back to the BBA/Major in Accounting program objectives and will be the basis for learning outcomes assessment.

### ***Processes to Insure Effectiveness in Teaching/Learning: Instructional Effectiveness and Student Achievement***

The BBA/Major in Accounting program will also utilize existing instruments to assess instructional effectiveness:

- Student teaching evaluations
- Educational Benchmarking Institute (EBI) surveys
- ETS Major Field Examinations
- EBI Alumni surveys
- Faculty assessments of student projects, presentations, and so forth.

### *Student Teaching Evaluations*

Student teaching evaluations are required for all classes every semester.<sup>3</sup> These questions are:

Question 20: Compared with other instructors that you have had at UH-Hilo, how would you evaluate this instructor?

Question 21: Compared with other courses that you have taken at UH-Hilo, how would you evaluate this course?

---

<sup>3</sup> The results of these evaluations are returned directly to the instructor, who may share them at his/her option with peers and administrators. A summary of evaluations only, without individual instructor data, is returned to the Dean, by University policy. This policy was developed in consultation with the University of Hawaii Professional Assembly, as a safeguard for individual faculty members' privacy and intellectual freedom. Most CoBE faculty members voluntarily provide the average responses from each class to two key questions as part of their annual report.

### *EBI Student Satisfaction Surveys*

The EBI Graduating Student Survey is administered at the end of each semester. These EBI surveys offer the ability to drill down to satisfaction with learning outcomes in the field of accounting. This will be a specific measure of effectiveness in the proposed BBA/Major in Accounting program.

### *ETS Major Field Examinations*

The ETS Major Field Examination offers the ability to track student performance in each of the functional areas of business, and for accounting in particular. The College has administered the ETS Major Field examinations to every graduating class of BBA students since January 1998.

### *EBI Alumni Survey*

The EBI Alumni Survey, administered on a 3-year periodic basis, provides post-baccalaureate assessment of how well the College has prepared alumni in knowledge and skill development. Our ability to specifically focus on preparation in accounting is limited with the current reporting format of this survey. The College will investigate alternative instruments for assessment by alumni of the BBA/Major in Accounting alumni.

## ***Processes to Insure Effectiveness in Teaching/Learning: Faculty***

### *Recruiting and selection of new faculty.*

The recruiting and selection processes are designed to ensure the selection of candidates with clear potential or an established high level of competence in teaching. Candidates are required to provide evidence of the quality of their teaching early in the selection process. Interview visits to campus always include instructional presentations to students, with faculty members present to observe.

### *Orientation.*

Faculty members appointed to tenure-track positions attend a series of orientations during their initial appointment period that are intended to familiarize them with the resources available for the development and support of their teaching skills. Faculty members with established reputations encourage new faculty members to consult with these senior persons as mentors and to encourage them to use resources provided.

### *Reappointment of probationary and non-tenure-track faculty.*

During the probationary period for all new faculty members, they are strongly encouraged to report the results of student teaching evaluations each semester as part of their annual report (this is voluntary) and are encouraged to have senior faculty members observe their classes. Reappointment may be denied if adequate evidence of teaching success is not presented. Part-time faculty are observed during teaching by the department chair at least once during their first semester of appointment, and then occasionally thereafter. Written feedback reports are given after all in-class observations.

#### *Promotion and tenure evaluations.*

Effectiveness in teaching is the first requirement considered in all promotion and tenure cases. Candidates are expected and encouraged to provide complete documentation of their teaching performance through student evaluations, peer observations, and any other method of evaluation that they feel appropriate.

*Annual performance reviews of all members of the faculty.* The Dean of the College has instituted an annual performance review of *all* faculty, based upon self assessments of reported activities in the areas of instruction, service, and intellectual contributions, as well plans for improvement/innovation in the future. The Dean has a conference with each faculty member to review these reports and prioritize plans for improvement in the three areas. Emphasis is placed on faculty development activities needed to achieve or maintain the academic qualification of each faculty member and to achieve program objectives.

#### *Annual program report to the faculty.*

The Dean prepares an annual program report to the faculty, based on an overall assessment of reported faculty performance, and on measures of student satisfaction and learning outcomes (ETS, EBI, etc), which is presented at the annual fall semester faculty retreat. This enables the faculty to identify action items that address needed instructional improvements.

### ***Career Planning and Placement***

Students in the BBA/Major in Accounting program will have access to University-wide services in career planning and placement.

- The University's Counseling Center provides resources for career exploration, including self-assessment inventories, access to career exploration software, and access to a library for career exploration and graduate or professional school planning. This suite of resources is complemented by the services of a registered professional career counselor who assists students and alumni with interpretation of self-assessment information.
- The University's Career Center provides support and assistance to students in the job placement process. The Career Center Director has created a variety of career-oriented activities, arranged and sponsored bi-annual job fairs, instituted an University career website that allows employers a free place to advertise positions to students, and been a frequent visitor to classes to present sessions on career planning and preparation.
- Accounting faculty members have developed and implemented an annual Accounting Student Career Night that introduces accounting students to accounting professionals in leadership positions. At a recent Accounting Career Night, a local high school counselor was invited to attend and brought six students interested in careers in accounting.
- A new Accounting Club is being planned to support accounting student advising, career planning and career development explorations. Students in the BBA/Major in Accounting may enroll in the College's internship course (Business 400) for experienced-based learning in an accounting setting.
- Every year, the AAUW and the Girl Scouts bring 7<sup>th</sup> Grade female students from the Big Island to UH Hilo for the day to experience classes taught by women in the areas of Math

and Science. For the past four years, an accounting professor from UH Hilo has taught classes introducing accounting to the 7<sup>th</sup> grade girls.

- Faculty members also encourage qualified students to attend graduate school and help with GMAT advice and types of schools to consider. The University Office of Student Services annually sponsors the Kaplan 'Test-Drive' sample testing for the GMAT and other relevant graduate admission exams.

The EBI Graduating Student Survey will provide generalized placement data for students graduating under the BBA/Major in Accounting program. Responses to the EBI Alumni Survey have not been large enough to reliably report alumni accounting employment information. Separate tracking of accounting alumni may be needed as a supplement.

**Appendix A**  
**Accounting Salary Data**

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**BETHLEHEM, PA**—Starting salary offers to new college graduates continue to climb, extending a trend seen throughout the 2005-06 academic year, according to a new salary report from the National Association of Colleges and Employers (NACE).

The Summer 2006 *Salary Survey* report shows that starting salary offers are up for many disciplines at the bachelor's degree level.

"Overall, the college Class of 2006 is doing very well in terms of starting salaries," says Camille Luckenbaugh, NACE research director. "We began reporting on their salary offers in January and we've seen salaries continue to rise since that time. Employers expected to face more competition for new college graduates this year, and that competition is translating into higher salaries."

All of the business disciplines experienced salary increases. The average offer to accounting grads is \$45,656—up 5.5 percent from last year at this time. Business administration/management graduates also fared well; their average salary offer jumped by 6.3 percent to \$42,048. A large number of offers made to these graduates came from investment banking firms, who offered on average, salaries of \$53,277, well in excess of the overall average.

The average salary offer to economics/finance graduates rose to \$45,112, a solid 5.1 percent increase. Financial services employers and investment banking firms provided a hefty share of the offers reported for these graduates.

Management information systems (MIS) graduates and marketing graduates also posted increases, although much more modest than those earned by many of the other business disciplines. The average offer to MIS grads rose by 2.9 percent to \$45,724, while the average offer to marketing graduates inched up 0.9 percent to \$37,851.

Graduates with degrees in the computer sciences also posted increases across the board. The average offer to computer science graduates rose just 1 percent to a healthy \$51,305. Information sciences and systems graduates saw a more substantial increase, gaining 8.5 percent to bring their average offer to \$48,593.

Among the engineering disciplines, most posted increases in their starting salary offers.

"That's not surprising, given the demand we've seen for many of the engineering disciplines," says Luckenbaugh. In a NACE survey conducted earlier in the academic year, engineering disciplines—mechanical, electrical, computer, and chemical—accounted for four of the 10 degrees most in demand among employers.

Chemical engineering majors posted a solid 4.7 percent increase to their average salary offer, raising it to \$56,335. Petroleum and coal products manufacturers made the largest number of offers to these grads and were willing to pay them top dollar—an average of \$58,456.

The average offer to civil engineering grads rose 5.4 percent to \$46,023, while salaries to computer engineering graduates rose 2.3 percent to \$53,651. Electrical engineering graduates saw their average

salary offer increase by 3.2 percent to \$53,552. Mechanical engineering grads saw a similar increase: Their average offer rose 3 percent to \$51,732.

Among the liberal arts disciplines, results were more mixed. In fact, as a group, liberal arts majors posted just a 0.2 percent increase over last year. However, some of the individual majors that fall into this category saw more significant changes—positive and negative. The increases and decreases, in effect, cancel each other out, explaining why there is little movement in the overall salary for this group.

History majors saw their average offer rise 3.1 percent to \$32,697. Conversely, English majors experienced a 4.1 percent decrease, dropping their average offer to \$30,906. Sociology majors also lost ground; their average offer fell 2.7 percent to \$30,944. Psychology majors, on the other hand, posted a small increase of 1.2 percent, bringing their average salary offer to \$30,218.

NACE will take one final look at starting salaries for 2005-06 graduates in the Fall 2006 *Salary Survey*, which will be published in early September.

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**About *Salary Survey*.** *Salary Survey* is a quarterly report of starting salary offers to new college graduates in 70 disciplines at the bachelor's degree level. The survey compiles data from college and university career services offices nationwide. *Salary Survey* is issued in Winter, Spring, Summer, and Fall, with the Fall issue serving as the year-end report. (Salaries reported in this press release reflect offers to bachelor's degree candidates.)

**About NACE:** Since 1956, the National Association of Colleges and Employers (NACE) has been the leading source of information about the employment of college graduates. NACE maintains a virtual press room for the media at [www.nacweb.org/press/](http://www.nacweb.org/press/).



**BETHLEHEM, PA**—Employers continue to increase starting salaries to new college grads, according to the Fall 2006 issue of *Salary Survey*, a quarterly report published by the National Association of Colleges and Employers (NACE). The Fall issue is NACE's final salary report for the college Class of 2006.

"These salary increases combined with the results of a recent poll of *Salary Survey* participants indicate that 2005-06 has been the best job market in the past four years," says Marilyn Mackes, NACE executive director.

"Nearly nine out of 10 respondents to that poll said that 2005-06 grads had more job opportunities available to them than 2004-05 grads," she added. "And, respondents said employers strongly participated in recruiting activities, including on-campus recruiting, career fairs, information sessions, and intern and co-op recruiting."

*Salary Survey* participants reported other signs of a robust market for 2005-06 grads, such as earlier, and, in some cases, multiple job offers to students. Therefore, it's not surprising that starting salary offers have increased in almost all curriculum areas.

Business disciplines posted increases across the board. Accounting grads' average offer rose by 4.6 percent to \$44,928, and business administration/management graduates saw an increase of 4.2 percent, raising their average offer to \$41,155. The average salary offer to economics/finance graduates jumped 6.2 percent to \$44,588.

Management information systems graduates saw their average offer increase by 4 percent to \$45,391, and marketing graduates posted a 2.1 percent increase, bringing their average offer to \$37,191. But, the average offer to information sciences and systems graduates soared by 7.5 percent to \$47,182. Computer science grads saw a mere 0.2 percent increase, bringing their average offer to \$50,744.

Average salary offers to engineering graduates showed increases nearly across the board. Chemical engineering grads watched their average salary offer increase by 4.9 percent to \$56,269, and the average offer to civil engineering graduates rose by 5.3 percent to \$46,084. The average starting salary offer to computer engineering grads inched up by 1.6 percent to \$53,096. Electrical engineering and mechanical engineering grads also saw modest increases—they rose 2.9 percent to \$53,500, and 3.3 percent to \$51,808, respectively.

Liberal arts graduates' average starting salary offers remain level. The increase for liberal arts majors as a group was a minute 0.2 percent, with the increases and decreases of individual majors cancelling each other out. For example, political science/government majors saw a 0.3 percent increase to their average offer, raising it to \$33,094, but English majors saw a decrease of 0.2 percent, lowering their offer to \$31,385. Psychology majors witnessed a 1 percent increase to their average offer, bringing it to \$30,369, but sociology majors saw a 0.9 decrease to \$31,096. However, history majors saw a strong 4.2 percent jump in their average offer to \$33,071.

Early indications suggest that 2006-07 new college graduates will also enjoy a healthy job market. NACE will publish its first set of salary statistics for the college Class of 2007 in February, when it releases the Winter 2007 *Salary Survey* report.

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**About *Salary Survey*:** *Salary Survey* is a quarterly report of starting salary offers to new college graduates in 70 disciplines at the bachelor's degree level. The survey compiles data from college and university career services offices nationwide. *Salary Survey* is issued in Winter, Spring, Summer, and Fall, with the Fall issue serving as the year-end report. (Salaries reported in this press release reflect offers to bachelor's degree candidates.)

**About NACE:** Since 1956, the National Association of Colleges and Employers (NACE) has been the leading source of information about the employment of college graduates. NACE [maintains a virtual pressroom for the media](#).

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## **Appendix B**

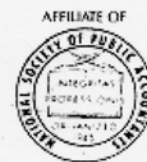
### **Letters of Support**

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**HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS**

Organized August 7, 1943  
P.O. BOX 61043  
HONOLULU, HAWAII 96839



February 6, 2007

Dr. Marcia Sakai, Dean  
College of Business and Economics  
University of Hawaii at Hilo  
200 W. Kawili Street  
Hilo, HI 96720

RECEIVED  
2007 FEB 7 PM 12 39  
COLLEGE BUS/ECON

Dear Dr. Sakai:

I am writing to you in support of a Major in Accounting at the University of Hawaii at Hilo. Such a program will relieve the current shortage of accountants on the Big Island and the rest of the State and enable Hawaii to be an active participant in the Global Economy.

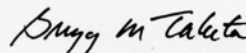
There is currently a tight labor market in Hawaii. Conditions are especially tight when it comes to trained and educated accountants. The shortage of accountants are due to the following factors:

1. A significant increase in the State's economy over the past five years that has increased the demand for accountants.
2. Accountants from the Baby Boomer generation are reaching the retirement age at a faster rate which has reduced the supply of accountants. Currently, 75% of the membership of the American Institute of Certified Public Accountants is over the age of 50.

As a practicing Certified Public Accountant in Hilo, I have personally felt the effects of this shortage as our Firm and our business clients have attempted to hire accountants.

I respectfully request that you establish a Major in Accounting at the University of Hawaii at Hilo.

Sincerely,

  
Gregg M. Taketa, CPA, President  
Hawaii Association of Public Accountants

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## **Appendix C**

**University of Hawaii at Hilo**

**BBA/General Management Degree Requirements**

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## ***Requirements for the Bachelor of Business Administration degree***

During the first two years of the BBA program, students complete courses that fulfill UH Hilo's general baccalaureate degree requirements as well as a number of lower-division foundation courses in Business and Economics that are specifically required before progression to upper-division (300- and 400-level) study. These lower-division Business and Economics courses are referred to as the Pre-Business Core.

### **I. General Education Requirements**

- A. Communication Skills (9 semester hours, all with “C” or better).  
ENG 100, 100T or ESL 100 (3) Expository Writing; Must be fulfilled before completion of 24 credits.  
ENG 209 (3) Writing for Business  
COM 251 (3) Public Speaking
- B. Quantitative Reasoning (6 semester hours).  
One MATH course numbered 104F, 115, 205 or higher.  
QBA 260 (3) Business Statistics (Pre: CoBE Computer Competency certification and One MATH course numbered 104F, 115, 205 or higher.)
- C. World Cultures (6 semester hours).  
AG 230; ANTH 100, ENG 253, 254; GEOG 102; HIST 151,152; KIND 240
- D. Humanities (Total of 6 semester hours at 100-200 level).  
Two from two of the following: Art, English, Hawaiian Studies and Indigenous Studies; Languages (including Hawaiian and Indigenous); Linguistics; Performing Arts; Philosophy; Religious Studies
- E. Social Sciences (9 semester hours at 100-200 level).  
ECON 130 (3) Introduction to Microeconomics and two from two of the following: Anthropology, Bus Administration: BUS 100 only, Geography, History, Political Science, Psychology, Sociology, Women's Studies. At least one of these additional courses must be Anthropology, Psychology, or Sociology.
- F. Natural Sciences (10 semester hours at 100-200 level, including 1 lab).  
Three courses from three different areas from the following, plus one lab: Agriculture Sciences (Aquaculture, Animal Science, Horticulture, Food Science, Forestry, Plant Pathology, Soil); Astronomy; Biology; Chemistry; Computer Science, Geology; Marine Science; Mathematics; Natural Science; Physics

### **II. Hawaii/Asia/Pacific Requirement**

All B.B.A. students take MGT 333 as part of their professional Business Program, which satisfies this requirement if taken at UH-Hilo. Students transferring a course similar to MGT 333 may still have to meet the Hawaii/Asia/Pacific requirement, and should consult their advisor.

### **III. Writing Intensive Requirement**

B.B.A. students must meet the University's Writing Intensive requirements stated elsewhere in the catalog.

### **IV. Pre-Business Core Requirements (15 semester hours)**

Please pay close attention to course prerequisites.

ACC 250 (3) Financial Accounting (Pre-requisite: CoBE Computer Competency certification)

ACC 251 (3) Managerial Accounting (Pre: ACC 250)

BUS 240 (3) Business Law (Pre: Sophomore standing)

ECON 131 (3) Introduction to Macroeconomics (Pre: ECON 130)

ECON 300 (3) Intermediate Macro-economic Theory (Pre: ECON 131)

OR

ECON 340 (3) Money and Banking (Pre: ECON 131)

The Professional Business Program

Leading to the B.B.A. degree.

Total Semester Hours Required: 121

For initial enrollment in upper-division (300-400 level) Business Administration courses, students majoring in Business Administration must have:

1. Filed a formal declaration of intent to major in Business Administration at least four weeks in advance of scheduled early-registration;
2. Completed 50 or more earned semester credit hours at the 100-level or higher;
3. Attained a cumulative grade point average of 2.50 or higher on work completed at UH-Hilo (transfer students meeting other requirements may be provisionally admitted to upper division courses during their first semester at UH-Hilo, but will be required to earn at least a 2.5 GPA on their first 12 credits at UH-Hilo for continued enrollment in upper-division business courses); and
4. Earned certification of computer competency by the College of Business and Economics, through successful completion of a practical demonstration of those skills (Computer Competency Test); and
5. Successfully completed all course-specific prerequisites for each upper-division class attempted.

#### I. Business Core Requirements (27 semester hours)

MGT 300 (3) Management, Organizations and Human Behavior  
(Pre: COM 251 and ENG 209)

MGT 333 (3) International Business Management  
(Pre: ECON 131 and MGT 300)

MKT 310 (3) Principles of Marketing (Pre: ECON 130, BUS 240 and ACC 251)

FIN 320 (3) Principles of Business Finance (Pre: ACC 250 and one MATH course numbered 104F, 115, 205 or higher.)

QBA 360 (3) Management Science (Pre: QBA 260)

QBA 361 (3) Operations Management (Pre or co-requisite: QBA 360)

QBA 362 (3) Management Information Systems

MGT 423 (3) Business and Society (Pre: BUS 240 and MGT 300)

OR

PHIL 323 (3) Professional Ethics (Pre: previous work in philosophy)

MGT 490 (3) Strategic Management (Pre: MGT 300, MKT 310, FIN 320, QBA 361 and senior standing)

Each Business core course must be completed with a grade of "C" or better.

#### Business Electives (18 semester hours)

Students are to select, with the assistance or consent of their advisor, at least 18 semester hours of Business electives at the 300-400 level to be completed during their junior and senior years. Business courses are considered to be any with ACC, BUS, FIN, MGT, MKT, QBA, or TOUR alphas. Three

semester hours of Business electives may be 300-400 level ECON courses. Students must achieve a 2.0 cumulative GPA for all courses counted as Business electives.

### III. General Electives (up to 15 semester hours)

Students may select up to 15 semester hours of non-business general elective courses in consultation with their advisor.

Note: No more than 60 semester hours in business topics may be applied to this degree.

### CoBE Computer Competency Certification

To earn this certification, students must demonstrate competency in common business applications software (Excel and Access). This certification is a prerequisite for admission to upper-division business coursework, and as a prerequisite for certain designated lower-division courses. The College of Business and Economics will announce testing windows during each semester during which students may earn this certification. Students will be required to purchase a copy of SAM Challenge, or SAM 2003, which include licensing fees for the competency test. Students should consult their advisors on the proficiency levels expected, and the preparation assistance that is available, or visit the CoBE website for more information.

Residence Requirement: BBA candidates must complete at least 24 of the credits used to satisfy upper-division Business core and Business elective requirements while in residence at UH Hilo.

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## **Appendix D**

**University of Hawaii at Hilo**

**Accounting Course Descriptions and Syllabi**

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## Master Syllabus

### ACC 250    Principles of Accounting I, Financial

**Description:** Accounting Theory and methods used to record and report financial information; methods for valuing the assets, liabilities, and ownership of an organization.

**Prerequisites:** CS 101 or equivalent. **Justification:** Basic software programs including spreadsheets is taught in CS 101. Acct. 250 builds on this knowledge to help students use spreadsheets to better understanding accounting relationships.

**Course Learning Outcomes:** Students will:

1. Understand that accounting is the language of business and the role of accounting information in making economic decisions.
2. Understand the nature and general purpose of financial statements.
3. Understand the steps in the accounting cycle and discuss the role of accounting records in an organization.
4. Understand how the accounting cycle is used to report financial results.
5. Understand the accounting cycle for a merchandising company.
6. Understand what constitutes a financial asset and how to explain their valuation in the balance sheet.
7. Understand the importance of calculating accurate inventory and cost of good sold values.
8. Understand how to determine the cost of plant assets and to record the related depreciation.
9. Understand what constitutes a liability and how to separate liabilities into current and long-term components.
10. Understand owners' equity and how it is reported for businesses such as a corporation.
11. Understand what items affect income and where they are placed on the income statement.
12. Understand the purposes and usefulness of the cash flow statement.
13. Understand the basis tools in financial statement analysis.
14. Understand the impact of globalization on accounting.
15. Understand the importance of teamwork in completing group assignments.

**Course Materials:** Introductory financial accounting textbook. Examples include: Porter, Norton, *Financial Accounting*, Harcourt College Publishers; Meigs, Williams, Haka, Bettner, *Financial Accounting*, McGraw-Hill; Weygandt, Kieso, and Kimmel, *Financial Accounting*, Wiley; and Harrison and Horngren, , *Financial Accounting*, Prentice Hall.

**Teaching Methods:** Primary teaching methods are conceptual lectures and group in-class discussion of problems. Group assignments will encourage the development of team building skills.

**Evaluation Tools:** At least 50% of the grade will come from formal examinations. Informal quizzes and participation will make up at least 10% of the grade. Homework, either individually assigned or in groups will make up the remaining portion of the grade. Examinations are given at set time throughout the semester.

**Course Content:**

1. **The Accounting Model**
  - a. Accounting as a Form of Communication
  - b. Financial Statements and the Annual Report
  - c. Processing Accounting Information
  - d. Income Measurement and Accrual Accounting
2. **Accounting for Assets**
  - a. Merchandise Accounting and Internal Control
  - b. Inventories and Cost of Goods Sold
  - c. Cash, Investments, and Receivables
  - d. Operating Assets: Property, Plant, and Equipment, Natural Resources, and Intangibles
3. **Accounting for Liabilities and Owners' Equity**
  - a. Current Liabilities, Contingent Liabilities, and the Time Value of Money
  - b. Long-Term Liabilities
  - c. Stockholders' Equity
4. **Additional Topics in Financial Reporting**
  - a. The Statement of Cash Flows
  - b. Financial Statement Analysis
  - c. Global Business and Accounting

**Perspectives for Business Decisions:**

		Exposure Level	Required Graded Work Other Than Exams
international/global	light		no
ethical issues	moderate		no
social issues	moderate		no
technology issues	moderate		no

**Interdisciplinary Skills:**

		Required Graded Work Other Than Exam?
Oral Communications		yes
Written Communications		yes
Critical Thinking	yes	
Working in Teams		yes

(Rev. November 2003)



## Master Syllabus

### ACC 251 Principles of Accounting II, Managerial

**Description:** Methods for evaluating financial performance including cost accounting, budgeting, breakeven analysis, ratio analysis, and sources and uses of funds.

**Prerequisites:** Acct. 250 or equivalent. **Justification:** Basic accounting terminology and skill set is taught in Acct. 250. Acct. 251 builds on this knowledge to help students use accounting information to make better economic decisions.

**Course Learning Outcomes:** Students will:

1. Understand how managerial accounting is used in companies.
2. Understand how cost behavior and cost-volume-profit analysis are used by managers.
3. Understand the relationship between management decision making and cost behavior.
4. Understand management accounting's role in a company's improvement efforts across the value chain.
5. Understand how relevant information is used when making marketing decisions.
6. Understand the relationship between accounting information and decisions in the production stage of the value chain.
7. Understand the importance of budgeting to managers.
8. Understand how management uses flexible budgets to evaluate the company's financial performance.
9. Understand how a management control system uses accounting information.
10. Understand the role of management control systems in decentralized organizations.
11. Understand how companies make long-term capital investment decisions and how such decisions can affect the companies financial results for years to come.
12. Understand how cost allocation is used in cost planning and control.
13. Understand how a job-order-costing system tracks the flow of costs to products.
14. Understand how process-costing system tracks costs to products.
15. Understand how product-costing systems affect operating income.

**Course Materials:** Introductory managerial accounting textbook. Examples include: Needles and Crosson, *Managerial Accounting*, Houghton Mifflin, Weygandt, Kieso, and Kimmel, *Managerial Accounting*, Wiley, and Horngren, Sundem, and Stratton, *Introduction to Management Accounting*, Prentice Hall.

**Teaching Methods:** Primary teaching methods are conceptual lectures and group in-class discussion of problems.

**Evaluation Tools:** At least 50% of the grade will come from formal examinations. Informal quizzes and participation will make up at least 10% of the grade. Homework, either individually assigned or in groups will make up the remaining portion of the grade. Examinations are given at set time throughout the semester.

## Course Content:

1. Managerial accounting and the business organization
2. Introduction to cost behavior and cost-volume relationships
3. Measurement of cost behavior
4. Cost management systems and activity-based costing
5. Relevant information and decision making: marketing decisions
6. Relevant information and decision making: production decisions
7. The master budget
8. Flexible budgets and variance analysis
9. Management control systems and responsibility accounting
10. Management control in decentralized organization
11. Capital budgeting
12. Cost allocation
13. Job-costing systems
14. Process-costing systems
15. Overhead application: variable and absorption costing

## Perspectives for Business Decisions:

	Exposure Level	Required Graded Work Other Than Exams
international/global	intermediate	no
ethical issues	major	yes
social issues	minor	no
technology issues	intermediate	yes

## Interdisciplinary Skills:

	Required Graded Work Other Than Exam?
Oral Communications	yes
Written Communications	no
Critical thinking	yes
Working in Teams	yes

## **Master Syllabus**

### **ACC 350 Intermediate Accounting I**

**Purpose/Description:** The accounting process and the application of generally accepted accounting principles to assets and liabilities. Emphasis upon accounting theory.

**Prerequisites:** ACC 251 and Junior Standing

#### **Objectives:**

1. Understand the theoretical structure of Financial Accounting
2. Understand the Financial Accounting Process
3. Financial Statement Disclosures related to Balance Sheet presentation
4. Preparation and disclosures related to the Income Statement
5. Understanding of basic concepts of Statement of Cash Flows (but not preparation of this statement)
6. Complex issues of Revenue Recognition
7. Advanced topics in Cash, Receivables, Inventories, and Operational Assets

These course objectives will partly meet the Accounting Program's Major Objectives Number 1 (employ critical-thinking, analytical, and problem solving skills) and Number 4 (apply relevant accounting principles and standards).

#### **Textbook:**

*Intermediate Accounting* by Spiceland, Sepe, and Tomassini. 4<sup>th</sup> Edition  
(When textbooks change same textbook will be used in ACC 351)

FASB Original Pronouncements and/or Current Text (available as free download PDF)

**Assignments/Exams:** A Group project(s) will partly meet the Accounting Program's Major Objective Number 8 (Demonstrate leadership and teamwork skills in completing group assignments). A Homework assignment(s) covering ethical issues will partly meet the Accounting Program's Major Objective Number 6 (Prepare and/or present case studies focusing on accounting ethics.) These are not requirements in this course, however, and are left up to the discretion of the instructor and time constraints of the semester.

#### **Evaluation Methods/Grading Policy:**

##### **Course Policies:**

##### **Responsibilities**

Students:

Professor:

##### **Accommodation/Access Statement:**

Any student with a documented disability who would like to request accommodations should contact the University Disability Services Office as early in the semester as possible. Please let me know if you need assistance with the phone numbers.

**Advising Statement:**

Advising is designed to help students complete the requirements of the University and their individual majors. Students should consult with their advisor at least once a semester to decide on course, check progress towards graduation, and discuss career options and other educational opportunities provided by UH Hilo. Advising is a shared responsibility, but students have final responsibility for meeting degree requirements.

(Rev. Spring 2007)

## Master Syllabus

### ACC 351 Intermediate Accounting II

**Description:** The application of generally accepted accounting principles to accounting for owner's equity, long-term investment and debt, funds flow, consolidations, and financial statement analysis.

**Prerequisites:** Junior Standing, Acc 250, Acc 251, Acc 350

**Goals:** This second intermediate accounting course covers accounting for debt and equity. This course helps students learn Generally Accepted Accounting Principles (GAAP) regarding the recognition, measurement and reporting of selected debt and equity accounts. This course also helps students learn how to analyze financial statements prepared in accordance with generally accepted accounting principles (GAAP). The emphasis in this course is how accounting information is used by decision makers, and how to critically evaluate different accounting alternatives available under GAAP. International accounting standards prepared by the International Accounting Standards Board will also be introduced when relevant. The successful completion of this course will significantly add to your accounting skills by improving your event identification and transaction analysis, gain/loss measurement, journalizing and reporting skills, and your ability to understand and analyze financial statements.

**Objectives:** After taking this course, students will be able to:

1. Calculate the present and future value of a single sum or an annuity.
2. Use present value math to solve typical accounting problems.
3. Use present value math to account for bonds, leases, and other long-term debts.
4. Know how to account for current liabilities such as accounts payable,
5. wages payable, current portion of long-term debt.
6. Understand accounting for deferred income taxes, pensions and other
7. employee benefits.
8. Know how to account for stockholders' equity transactions, such as
9. issuing and retiring capital stock, declaring and paying dividends, and treasury
10. stock transactions.
11. Be able to calculate basic and fully diluted earnings per share.
12. Be familiar with the three sections of the statement of cash flows and
13. Be able to prepare a statement of cash flows.

**Textbook** Intermediate Accounting, 4th Edition; Spiceland, Sepe, Tomassini; Irwin Mcgraw-Hill, 2006)

### Assignments

Week	Chapter Topic	Homework
Week 1	Chapter 6 - Present Value and Future Value Calculations	
Week 2	Chap 13 – Current Liabilities	
Week 3	Chap 14 – Bonds and LT Debt	
Week 4	Chap 14 – Bonds and LT Debt (Cont.)	
Week 5	Chap 15 - Leases	
Week 6	Chap 15 – Leases (Cont.)	
Week 7	Chap 16 – Deferred Income Taxes	
Week 8	Chap 17 - Pensions	
Week 9	Chap 17 – Pensions (Cont.)	
Week 10	Chap 18 – Employee Benefit	
Week 11	Chap 19 – Stockholders' Equity	
Week 12	Chap 19 – Stockholders' Equity (Cont.)	
Week 13	Chap 20 – Earnings Per Share	
Week 14	Chap 22 – Statement of Cash Flows	
Week 15	Chap 22 – Statement of Cash Flows	

## **Master Syllabus**

### **ACC 352 Individual Income Tax**

**Description:** Principles and practices involved in the determination of federal income taxation and tax planning as it applies to individuals including the concept of gross income, exclusions, deductions, credits, property transactions and sole proprietorships.

**Prerequisites:** Junior Standing, Acc 250

#### **Objectives**

1. Understand the objectives of Federal tax law.
2. Appreciate the influence of economic, social, equity and political considerations on the development of the tax law.
3. Recognize the role of the courts in interpreting and shaping tax law.
4. Identify tax sources – statutory, administrative, and judicial.
5. Obtain competency in preparing a simple individual tax return
6. Understand how to calculate gross income for an individual tax return.
7. Understand how to treat deductions and losses on an individual tax return.
8. Understand how to treat property transactions on an individual tax return.
9. Obtain experience using tax preparation software.

**Grading:** Course grade will be based on homework assignments and exams.

**Textbook:** Individual Income Taxes, 2007 Edition, by Hoffman, Smith & Willis. West Federal Taxation, Thompson / South-western Publishers, 2007.

### Course Assignments

WEEK	Chapter Topic	Homework
Week 1	Chapter 1, Introduction to Taxation	
Week 2	Chapter 2, Working with the Tax Law	
Week 3	Chapter 3, Tax Determination; Personal and Dependency Exemptions; An Overview of Property Transactions	
Week 4	Chapter 4, Gross Income: Concepts and Inclusions	
Week 5	Chapter 5, Gross Income: Exclusions	
Week 6	Chapter 6, Deductions and Losses: In General	
Week 7	Chapter 7, Deductions and Losses: Certain Business Expenses and Losses	
Week 8	Chapter 8, Depreciation, Cost Recovery, Amortization, and Depletion	
Week 9	Chapter 9, Deductions: Employee and Self-Employed-Related Expenses	
Week 10	Chapter 10, Deductions and Losses: Certain Itemized Deductions	
Week 11	Chapter 11. Passive Activity Losses	
Week 12	Chapters 12, 13. Alternative Minimum Tax, Tax Credits and Payment Procedures	
Week 13	Chapters 14, 15. Property Transactions: Determination of Gain or Loss and Basis Consideration, Nontaxable Exchanges.	
Week 14	16. Property Transactions: Capital Gains and Losses.	
Week 15	17. Property Transactions: Section 1231 and Recapture Provisions	



## **Syllabus**

### **ACC 353    Cost Accounting**

**Description:** Cost accounting system output relevant to managerial decision making, planning and control. Topics include job order and process costing, direct and standard cost systems, with emphasis on application and analysis of cost.

**Prerequisites:** Junior Standing, Acc 250, and Acc 251

**Objectives:** Cost accounting is a second Managerial Accounting course. Students who take this course will use internally generated accounting data to make managerial decisions. This course covers issues with accounting system output relevant to managerial decision making, planning and control. Topics include job order costing, direct and standard cost systems, master and flexible budgets, analysis of costs using relevant data in decision making, and analysis of pricing strategy and organizational effectiveness using the balanced scorecard approach.

**After completing this course, the student will be able to:**

1. Understand the role of accounting within an organization.
2. Understand cost structures such as variable, fixed and mixed costs.
3. Be able to calculate the cost equation for a sample company and calculate the breakeven point where profitability begins.
4. Understand the issue of overhead cost allocation and be able to assign overhead to jobs using one cost driver.
5. Be able to assign overhead to jobs using more than one cost driver using Activity Based Costing.
6. Calculate a master budget based on sales projections.
7. Calculate a flexible budget based on actual sales and production.
8. Calculate and prepare variance analysis reports.
9. Understand the concept of relevant costs, and use relevant costs to make decisions such as make or buy a product or part.
10. Understand the relationship between demand and supply when pricing products.
11. Know what pricing discrimination is, and how to price special orders within the constraints of the law.
12. Know how to use the balanced scorecard approach to evaluate strategy and profitability.

**Textbook:** (e.g. Cost Accounting 12e. Horngren, Datar, and Foster. Pearson/Prentice Hall, 2006.

**Grading:** Course grade will be based on homework assignments, cases, presentations and exams.

	<b>TOPICS COVERED</b>	<b>ASSIGNMENT</b>
Week 1	Chapter 1 – The role of accounting in an organization	
Week 2	Chapter 2 – Introduction to Cost Terms and Purposes	
Week 3	Chapter 2 (Cont.)	
Week 4	Chapter 3 – Cost-Volume Profit Analysis	
Week 5	Chapter 3 (Cont.)	
Week 6	Chapter 4 – Job Costing	
Week 7	Chapter 5 – Activity Based Costing	
Week 8	Chapter 6 – Master Budget	
Week 9	Chapter 6 (Cont.)	
Week 10	Chapter 7 – Flexible Budgets	
Week 11	Chapter 8 – More on Flexible Budgets	
Week 12	Chapter 11 – Decision Making and Relevant Information	
Week 13	Chapter 11 (Cont.)	
Week 14	Chapter 12 - Pricing Decisions and Cost Management	
Week 15	Chapter 13- Strategy, Balanced Scorecard, and Strategic Profitability Analysis	

## Syllabus

### ACC 354 Small Business Software

**Description:** Practical applications of general ledger/ bookkeeping systems for small businesses. Firms of various industries will be used as examples. Focus will be on internal controls, accounting tasks, and comparative product analysis. Comparisons will be made from the standpoint of controls, suitability for task, ease of use, and functionality.

Prerequisites: Junior Standing, Acc 250, corequisite Acc 350.

**What this course is about:** The purpose of this course is to introduce students who plan to become accountants to a variety of financial accounting and bookkeeping software. The focus of that introduction will be on the internal controls built into the software, hardware controls, and accounting tasks usually performed with this kind of software. Comparison among the three products used in this course will be made. Additionally, discussions and readings will introduce you to other software products available and comparisons will be made among all the products studied from the standpoint of controls, suitability for task, ease of use, and functionality. Particular attention will be made to prepare you for the content on the CPA exam.

#### Textbook:

1. *Introduction to Microsoft Great Plains 8.0 Focus on Internal Control* by Terri Brunson, Marshall Romney, and Paul Steinbart  
ISBN: 0-13-186064-X  
Copyright 2006

2. *Century 21 South-Western Accounting with Peachtree Complete 2005* by Carol Yacht  
ISBN: 0-538-44209-3  
Copyright 2006

3. *Computer Accounting with Quickbooks Pro 2006, 8<sup>th</sup> Edition* by Donna Ulmer  
ISBN: 13-978-0-07-313114-6  
Copyright 2007

4. *The CPA Technology Advisor* December 2005, Vol. 15, No. 8 (also available on-line at [www.CPATechAdvisor.com](http://www.CPATechAdvisor.com))

5. *The CPA Technology Advisor* June/July 2006, Vol. 16, No. 3 (also available on-line at [www.CPATechAdvisor.com](http://www.CPATechAdvisor.com))

#### Evaluation Methods/Grading Policy:

#### Classroom Policies:

#### Accommodation/Access Statement:

Any student with a documented disability who would like to request accommodations should contact the University Disability Services Office—Hale Kauanoë A Wing Lounge, 933-0816 (V), 933-3334 (TTY), [shirachi@hawaii.edu](mailto:shirachi@hawaii.edu)--as early in the semester as possible.

**Responsibilities:**

Students:

Professor:

**Advising Statement:**

Advising is designed to help students complete the requirements of the University and their individual majors. Students should consult with their advisor at least once a semester to decide on course, check progress towards graduation, and discuss career options and other educational opportunities provided by UH Hilo. Advising is a shared responsibility, but students have final responsibility for meeting degree requirements.

## Syllabus

### ACC 355    Taxation of Business Entities

**Description:** Principles and practices involved in the determination of federal taxation of business entities including corporations, partnerships, and LLCs. Calculation of business income, business credits, deductions, loss carryforwards and tax planning for business owners will be covered.

**Prerequisites:** Junior Standing, Acc 250 and Acc 352

#### Objectives:

10. Understand the objectives of Federal tax law.
11. Appreciate the influence of economic, social, equity and political considerations on the development of the tax law.
12. Recognize the role of the courts in interpreting and shaping tax law.
13. Identify tax sources – statutory, administrative, and judicial.
14. Summarize the various forms of conducting a business.
15. Discuss the tax rules unique to corporations.
16. Compute a corporation's earnings and profits.
17. Compute the corporate income tax.
18. Discuss governing principles and theories of partnership taxation.
19. Describe the tax effects of forming a partnership with cash and property contributions.
20. Identify elections available to a partnership, and specify the tax treatment of expenditures of a partnership.
21. Specify the accounting methods available to a partnership and the methods of determining a partnership's tax year.
22. Calculate partnership taxable income and describe how partnership items affect a partner's income tax return.
23. Describe the limitations on deducting partnership losses.
24. Explain the tax effects of S corporation status has on shareholders.
25. Compute nonseparately stated income for S corporations and identify separately stated items.
26. Allocate income, deductions, and credits to shareholders of a S corporation.
27. Explain the tax effects that losses have on S corporation shareholders.
28. Compute the built-in gains tax for S corporate shareholders.
29. Discuss the governing principles and theories of taxation of disregarded entities and sole proprietorships.
30. Calculate net income using a Schedule C for a disregarded entity.
31. Compare and contrast the taxation of different forms of businesses.

**Textbook:**     Taxation of Business Entities, 2007 Edition, by James Smith, William Raabe, & David Maloney. West Federal Taxation, Thompson / South-western Publishers, 2007.

**Grading:** Course grade will be based on homework assignments and exams.

**Course Assignments:**

<b>WEEK</b>	<b>Chapter Topic</b>	<b>Homework</b>
Week 1	Chapter 1, Introduction to Taxation	
Week 2	Chapter 2, Working with the Tax Law	
Week 3	Chapter 3, Taxes on the Financial Statements	
Week 4	Chapter 4, Gross Income	
Week 5	Chapter 5, Business Deductions	
Week 6	Chapter 6, Losses and Loss Limitations	
Week 7	Chapter 7, Property Transactions I	
Week 8	Chapter 8, Property Transactions II	
Week 9	Chapter 9, Corporations I	
Week 10	Chapter 10, Corporations II	
Week 11	Chapter 11, Partnerships and Limited Liability Entities	
Week 12	S Corporations	
Week 13	Multi-jurisdictional Taxation	
Week 14	Business Credits and Corporate Alternative Minimum Tax	
Week 15	Comparative Forms of Doing Business	

## **Syllabus**

### **Acc 358 Governmental Accounting**

**Description:** Accounting Principles as applied to nonprofit organizations, including government. Emphasis on budgetary control and fund accounting.

**Prerequisites:** Acc 251

#### **Objectives:**

Accounting for governmental and nonprofit entities, including colleges and universities and health care organizations.

1. Understand principles of accounting for entities for which the Governmental Accounting Standards Board (GASB) is the authoritative standard setting body for determining GAAP.
2. Understand principles of accounting for entities for which the Financial Accounting Standards Board (FASB) is the authoritative standard setting body for determining GAAP.

#### **Text:**

Accounting for Governmental and Nonprofit Entities by Earl R. Wilson and Susan C. Kattelus, eds.

#### **Evaluation Methods/Grading Policy:**

#### **Course Policies:**

#### **Responsibilities:**

Students:

Professor:

#### **Accommodation/Access Statement:**

Any student with a documented disability who would like to request accommodations should contact the University Disability Services Office as early in the semester as possible. Please let me know if you need assistance with the phone numbers.

#### **Advising Statement:**

Advising is designed to help students complete the requirements of the University and their individual majors. Students should consult with their advisor at least once a semester to decide on course, check progress towards graduation, and discuss career options and other educational opportunities provided by UH Hilo. Advising is a shared responsibility, but students have final responsibility for meeting degree requirements.

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## Syllabus

### Acc 450 Advanced Accounting

**Description:** The application of generally accepted accounting principles to specialized accounting entities: partnerships, branches, affiliated companies, estates and trusts; and to special topics.

**Prerequisites:** Acc 351

**Objectives:** To further develop analytical and conceptual thinking skills regarding accounting and ethical issues. This course covers accounting ethics, accounting for partnerships, business combinations, consolidated financial statements, international accounting, segment accounting, interim periods accounting, and other selected topics. Group case studies on selected issues will be assigned to small groups and presented in class.

**Text:** Modern Advanced Accounting, by E. John Larson, Ed., McGraw Hill

### Evaluation Methods/Grading Policy:

#### Course Policies:

#### Responsibilities:

Students:

Professor:

### Accommodation/Access Statement:

Any student with a documented disability who would like to request accommodations should contact the University Disability Services Office as early in the semester as possible. Please let me know if you need assistance with the phone numbers.

### Advising Statement:

Advising is designed to help students complete the requirements of the University and their individual majors. Students should consult with their advisor at least once a semester to decide on course, check progress towards graduation, and discuss career options and other educational opportunities provided by UH Hilo. Advising is a shared responsibility, but students have final responsibility for meeting degree requirements.

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## **Master Syllabus**

### **ACC 454 Auditing**

**Description:** Auditing concepts including standards, objectives, and ethics for external auditors. Emphasis on reporting standards, internal control, evidence, statistical sampling, and EDP audits.

**Prerequisites:** ACC 350

#### **Objectives:**

1. Professional Audit Standards
2. Professional Ethics
3. Legal Liability of CPAs
4. Audit Evidence and Documentation
5. Planning the Audit; Linking Audit Procedures to Risk
6. Internal Control
7. Audit Sampling
8. Auditing specific General Ledger Accounts for Financial Statement Audits
9. Auditing Operations and Completing the Audit
10. Auditors' Reports

These course objectives will partly meet the Accounting Program's Major Objectives Number 1 (employ critical-thinking, analytical, and problem solving skills) and Number 4 (apply relevant accounting principles and standards).

#### **Textbook (s):**

Principles of Auditing and Other Assurance Services, 15/e  
O. Ray Whittington and Kurt Pany  
ISBN: 0073010847 Copyright year: 2006

2006 AICPA Professional Standards Vol. 1 (Contains Statement of Auditing Standards.)

**Optional:** Gleim CPA Review Guide Auditing Section

**Assignments/Exams:** A Group project(s) will partly meet the Accounting Program's Major Objective Number 8 (Demonstrate leadership and teamwork skills in completing group assignments). A Homework assignment(s) covering ethical issues will partly meet the Accounting Program's Major Objective Number 6 (Prepare and/or present case studies focusing on accounting ethics.) These are not requirements in this course, however, and are left up to the discretion of the instructor and time constraints of the semester.

Evaluation Methods/Grading Policy:

**Course Policies:****Responsibilities:**

Students:

Professor:

**Accommodation/Access Statement:**

Any student with a documented disability who would like to request accommodations should contact the University Disability Services Office as early in the semester as possible. Please let me know if you need assistance with the phone numbers.

**Advising Statement:**

Advising is designed to help students complete the requirements of the University and their individual majors. Students should consult with their advisor at least once a semester to decide on course, check progress towards graduation, and discuss career options and other educational opportunities provided by UH Hilo. Advising is a shared responsibility, but students have final responsibility for meeting degree requirements.

## Syllabus

### ACC 455 IT Audit

**Description:** Audits of accounting information systems, including enterprise systems. Generally accepted IT audit standards, frameworks, tools, and methods. Includes the study and use of computer assisted audit tools and techniques (CAATS).

**Prerequisite:** Acc 454

#### Objectives:

This course is an introduction into IT audit and security concepts. It aims to equip students with an understanding and appreciation of the following topics:

1. Different types of risks faced by organizations
2. IT environment of an organization, including computer operations, data management systems, systems development and maintenance activities, e-commerce systems, and enterprise systems.
3. Role of IT in risks, returns, and risk/return trade-offs of an organization
4. Internal control mechanisms for mitigating IT and related organizational risks
5. Generally accepted IT Audit standards, frameworks, tools, and methodologies
6. Limitations of IT internal controls
7. Relevant professional organizations and code of ethics
8. Statistical sampling to extract data from databases using ACL (database extraction tool)
9. Analysis of data to form Audit conclusions about the reliability of financial data within Financial Software including the Revenue Cycle and the Expenditure Cycle
10. Fraud and fraud detection in an IT environment

**Textbook** Information Technology Auditing and Assurance (with ACL Software), 2nd Edition by James Hall, Thomson South Western Publishing, Copyright 2005  
COBIT 4.0 (Provided by instructor)

#### Grading:

Computer Assisted audit tools and techniques (CAATS) assignments	20%
Team Project (using CAATS)	30%
Mid-Term Exam	20%
Final Exam	30%
Total	100%

CAATS Assignments: Students will gain hands-on experience with computer assisted audit tools and techniques (CAATS). The software to be used in these assignments, ACL, comes with the textbook. The data to be used in these assignments also comes with the textbook. Statistical sampling methods will be used with ACL to extract samples from the data for analysis and audit reporting.

Team Project (Using CAATS): In-class learning will be applied during a semester long team project. Each team will be composed of about six students. Projects will consist of full-scale mini-audits which will be explained in the first class session. Intermediate project deliverables will be submitted and evaluated throughout the semester. There will be at least one written report and one oral presentation. Details will be provided later.

### **Responsibilities:**

Students:

Professor:

### **Accommodation/Access Statement:**

Any student with a documented disability who would like to request accommodations should contact the University Disability Services Office as early in the semester as possible. Please let me know if you need assistance with the phone numbers.

### **Advising Statement:**

Advising is designed to help students complete the requirements of the University and their individual majors. Students should consult with their advisor at least once a semester to decide on course, check progress towards graduation, and discuss career options and other educational opportunities provided by UH Hilo. Advising is a shared responsibility, but students have final responsibility for meeting degree requirements.

## **Appendix E**

**University of Hawaii at Hilo**

**Faculty of Accounting Vitae**

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## **Roberta Ann Jones, Ph.D., CPA**

### **OFFICE**

College of Business  
University of Hawaii at Hilo  
200 W. Kawili Street  
Hilo, HI 96720  
Office Phone: 808-974-7593  
Home Phone: 808-981-2404  
Fax: 808-974-7685

### **EDUCATION**

Ph.D., University of Illinois, 1996.  
Major Field: Accounting.

M.B.A. University of Houston, 1992  
Major Field: Accounting.

B.B.A., Pacific Lutheran University, 1982  
Major Field: Accounting.

### **PROFESSIONAL EXPERIENCE**

Fiscal Manager of privatization of the State of Washington Public Libraries, Western Library Network, 1989-1990.

Controller, Master Millwork, Inc. 1987-1989.

Auditor and Systems Consultant, RTJones and Marion C. Argo, CPA, PS, 1980-1987

### **RESEARCH PUBLISHED – Peer Reviewed Journals**

[17] “Internal Controls: Lessons to be Learned From Fire” with Ken Griggs. Forthcoming in International Journal of Services and Standards. Accepted for publication January 2007. Publication date not set.

[16] “FASB 117 Software: Sophisticated and Easy to Use”. Forthcoming in Journal of Accountancy. Accepted for publication January 2007. Publication date not set.

[15] “International Issues of the Design and Usage of Websites for E-Commerce: Hotel and Airline Examples”, *with* Terri R. Lituchy. Forthcoming in Journal of Engineering Technology Management. Accepted for publication July 2006. To be published in 2007.

- [14] "An Experimental Investigation of the Application of Order Effects in Correctly Determining the Fairness of Accounts Receivable", *with* Martin Taylor. Forthcoming in Journal of Forensic Accounting. Accepted for publication April 2006. To be published in 2007.
- [13] "Financial Reporting in XBRL on the SEC's EDGAR System: A Critique and Evaluation," *with* Debreceeny, R. S., Chandra, A., Cheh, J. J., Guithues-Amrhein, D., Hannon, N. J., et al. Journal of Information Systems Vol. 19, No. 2, Fall 2005, 191-210.
- [12] "An Empirical Investigation of the Task Specific Relative Strengths of Selected Accounting and Information Systems Diagramming Techniques" *with* Jeff Tsay and Ken Griggs Journal of Computer Information Systems Vol. XLVI, No. 2, Winter 2005-2006, 99-114.
- [11] "Direct Method Cash Flow Statements: Their Time Has Come" *with* David O'Bryan and Harley Courtney Review of Business Information System, Vol. 9, No. 2, Spring 2005, 23-33.
- [10] "Make Excel an Instant Know-It-All", Journal of Accountancy, Vol. 197, No. 3, March 2004, 40-43.
- [9] "An Empirical Investigation of the Cognitive Fit of Selected Process Model Diagramming Techniques" *with* Jeff Tsay and Ken Griggs Review of Business Information Systems, Vol. 6, No. 4, Fall 2002, 101-113. [Note: due to a publishing error the entire article was not published in this edition. The article is republished in its entirety in Vol. 7, No. 1, Winter 2003, 1-10.]
- [8] "Canadian Manager Perceptions of the U.S. Exchange Listings: Recent Evidence", *with* Carol Olson-Houston Journal of International Financial Management & Accounting, Vol. 13:3, 2002, 235-253.
- [7] "Spotlight on Midlevel ERP Software" Journal of Accountancy, May 2002, 24-47.
- [6] "Process Mapping and Scripting in the AIS Curriculum" *with* Kathryn Lancaster Accounting Education an International Journal Vol. 10, No. 3, Sept. 2001, 263-278.
- [5] "Sizing Up NPO Software" Journal of Accountancy, Vol. 190, No. 5, November 2000, 28-44.
- [4] "The MultiJurisdictional Disclosure System: Model for Future Cooperation?" *with* Carol Olson-Houston Journal of International Financial Management Accounting, Vol. 10, No. 3, 1999, 227-248.
- [3] "The Use of International Accounting Standards Terminology, A Survey of IAS Compliance Disclosure," *with* Martin Taylor The International Journal of Accounting, Vol. 34, No. 4, 1999, 557-570
- [2] "Approaches to Privatization: Established Models and a U.S. Innovation," *with* Stanley Chang, Reprinted in Public Sector Management The International Library of Management, Dartmouth Publishing Company, Aldershot, England, August 1995.

[1] "Approaches to Privatization: Established Models and a U.S. Innovation," *with* Stanley Chang, Government Finance Review (August 1992), pp17-21.

## **PRESENTATIONS AND PROCEEDINGS – Peer Reviewed**

[14] Jones, Roberta A. "Basic Accounting Information System Concepts Taught with an Accounting Oriented Case. Presented at the AIS Educators conference June 26, 2006.

[13] Jones, Roberta A., and Ken Griggs. "Internal Controls: Lessons to be Learned From Fire". Presented at the AIS Educators conference June 26-27, 2005.

[12] Jones, Roberta A., Tsay, Jeffrey J., and Griggs, Kenneth "An Empirical Investigation of the Task Specific Relative Strengths of Selected Accounting and Information Systems Diagramming Techniques" Presented at the American Accounting Association, August 10<sup>th</sup>, Orlando, Florida. 2005

[11] Jones, Roberta A. and Griggs, Kenneth "A Historical Perspective On The Separation Of Duty And Other Techniques Used For Internal Fraud Control" Presented at the World Congress of Accounting Historians, August 1<sup>st</sup>, Missouri. 2005.

[10] "International issues of the Design and Usage of Websites:Hotel and Airline Examples" *with* Terri R. Lituchy, Book of Readings International Conference of the Global Business and Technology Association, July 2003.

[9] Jones, Roberta A., Lituchy, Terri "International issues of the Design and Usage of Websites:Hotel and Airline Examples" July 8 – 12, 2003 International Conference of the Global Business and Technology Association.

[8] Jones, Roberta A., Tsay, Jeffrey J., and Griggs, Kenneth "An Empirical Investigation of the Cognitive Fit of Selected Process Model Diagramming Techniques" June 28-July 2, 2002 AIS Educator Conference, Copper Mountain, Colorado. Abstract published in conference proceedings. Winner of Best Paper Award.

[7] Jones, Roberta A., Tsay, Jeffrey J., and Griggs, Kenneth "An Empirical Investigation of the Cognitive Fit of Selected Process Model Diagramming Techniques: Pilot Study" Presented at the August 4-8, 2001 AIS Educator Conference, Denver, Colorado. Abstract published in conference proceedings.

[6] Jones, Roberta A. "University Student's Perceptions of Computer Instruction Within The College of Business" Presented at the May 3-5, 2001 AAA Western Regional Meeting, San Jose, California. Abstract published in the conference proceedings.

[5] Jones, Roberta A. and Olson-Houston, Carol "Perceptions of Canadian Managers on Listing on U.S. Exchanges" Presented at the November 2000 International Accounting Research Conference, Phoenix, Arizona.

[4] Jones, Roberta A. and Lancaster, Kathryn A., "Process Mapping and Scripting in the AIS Curriculum" Presented at the July 31 – Aug 2, 2000 AIS Educator Conference, Denver Colorado.

[3] Jones, Roberta A.: Moderator, Open Forum, 34<sup>th</sup> International Accounting Conference, April 22-24, 1999, Champaign, Illinois.

[2] Jones, Roberta A. and Olson-Houston, Carol "The MultiJurisdictional Disclosure System: Model for Future Cooperation?" Presented at the Oct 2-3, 1998 International Accounting Conference "Global Advances in International Accounting Research" in Chicago.

[1] Jones, Roberta A. and Taylor, Martin "The Use Of International Accounting Standards Terminology, A Survey of IAS Compliance Disclosure" Presented at the Oct 2-3, 1998 International Accounting Conference "Global Advances in International Accounting Research" in Chicago.

## **RESEARCH PUBLISHED Non-peer reviewed**

### **Published CPE Courses**

[3]"Access 2000 Tables For Accountants: Course Number 1256". SmartPros Ltd. (November 2000), [www.KeepSmart.com](http://www.KeepSmart.com).

[2]"Access 2000 Queries, Forms and Reports For Accountants: Course Number 1257". SmartPros Ltd. (November 2000), [www.KeepSmart.com](http://www.KeepSmart.com).

[1]"Access Databases for Accountants", Digital Springs, Inc. (June 1998), [www.digitalsprings.com](http://www.digitalsprings.com). [Superseded by Course No. 1256 and Course No. 1257.]

## **WORK IN PROGRESS**

### *Articles Under Review*

#### *Articles soon to be submitted for review*

"Accounting Processes and the Accountant's Role in Financial Reporting Information Systems: An Instructional Resource." With Arline Savage. To be submitted to an Accounting Education Journal and the AIS Educator's Annual conference.

"Spreadsheet Errors: Is it Complexity or is it Size?" With Mark Simkin and Harry Howe. Pilot and data analysis. To be submitted to the AIS Educator's Annual conference.

#### *New work being developed*

"Sarbanes-Oxley Software Evaluation" with Arline Savage. Requested article for the Journal of Accountancy.

"Lack of Research Support for Internal Controls and the Legal Impact of Sarbanes-Oxley" with Martin Taylor and Richard Mark. Working on First Draft. Target Journal: Accounting Review and a second Article for Harvard Law Review

*New work being developed*

“When Collusion Happens in Organizations” with Emmeline DePillis and Jerry Calton.  
Working on Lit Review and Research Design.

“The Impact of Fin 46” with Martin Taylor and Richard Mark. Data Analysis. Target Journal: Accounting Horizons.

“Penny Wise and Pound Foolish” with Kim Furumo. Research Idea.

## **GRANTS**

\$5,000. Grant from American Production and Inventory Control Society (APICS) Educational and Research Foundation for “Cultural Influences on the Design of E-commerce Applications” with Terri Lituci. March 2002.

## **COURSES TAUGHT**

Accounting Systems Analysis  
Business Software  
Complying with Sarbanes/Oxley  
Construction Accounting  
Graduate Survey of Accounting Software  
Graduate AIS  
Graduate AIS Consulting  
Graduate Fraud Seminar  
Graduate Software Tools  
Information Technology and Accounting Information Systems  
Principles of Accounting  
Undergraduate Advanced Audit  
Undergraduate AIS  
Undergraduate Intermediate 1  
Undergraduate Internal Audit

## **SERVICES**

### Course Development

Internal Audit with Sarbanes-Oxley implications. Course development and offered Spring 2006.

Complying with Sarbanes-Oxley: Graduate course that provides a comprehensive, practical, and structured approach for the testing and evaluation of internal control required by Sarbanes-Oxley Section 404

Construction Accounting. Course Developed at the request of the PSU Technology Center.

Controlling Fraud (A critical examination of fraud controls related to employee theft.) Course Development for Graduate course in the MBA program, Pittsburg State University, Fall 2003.

Accounting Systems Analysis (SAP and Business processes) Course Development for Department of Accounting, College of Business, May 2000 to October 2000.

Advanced Accounting Systems Analysis (SAP and Business processes) Course Development for Department of Accounting, College of Business, Present.

AIS Consulting: Developed graduate level consulting course for accounting information systems. December 1998.

Survey of Accounting Software: Developed graduate level accounting information systems course. Fall 1998.

Software Tools: Developed graduate level accounting information systems course. Fall 1997.

### Other

Accounting Program Development, Assist Department of Business in COBE at UH-Hilo, Fall 2006 to present.

Writing to Learn Committee Member, UH- Hilo, Fall 2006 to present.

Teach Quicken (pro bono) for Community Development, Spring 2007.

Rotary Club of South Hilo, Member, Fall 2006 to present.

Accounting Software assistance (pro bono) to small business owners in Hilo, Fall 2006 to present.

- Grove Galleries
- Hawaiian Home Lands

Accounting Information Systems Education Association (AISEA), Board Member (2005 – 2007), Member (1998 to present.)

Faculty Senate Executive Committee, member, Fall 2005 to May 2006.

Faculty Senate Budget Committee, Chair, Fall 2005 to May 2006.

Academic Affairs Program Review, member, Fall 2004 to May 2006.

Faculty Affairs Subcommittee of Faculty Senate, Co-Chair, Fall 2004 to May 2006.

Information Systems Subcommittee of Faculty Senate, member Fall 2004 to May 2006.

Formed Alliance with Microsoft Great Plains to provide PSU with ERP software and SQL Server for classroom use. Value of initial software is \$162,100. Microsoft is also providing annual maintenance and service as well as training for faculty and support staff.

Kelce College Technology Committee, member Fall 2003 to May 2006.

ScheduExpert configuration and implementation for the Orfalea College of Business. Spring 2003.

Instruction Committee: University, Fall 2002 to Spring 2003.

Status of Woman Committee: University, Fall 2002 to Spring 2003.

Beta Gamma Sigma Faculty Advisor, Fall 2002 to Spring 2003.

Scholarship Committee: College of Business, Winter 2002 to Spring 2002.

Scholarship Committee: Accounting Area, May 2001 to Spring 2003.

COB Process Analysis, September 2001 to December 2001.

SAP Committee member; introducing SAP into the College of Business Curriculum, January 1999 to May 2000.

Instructional Resources and Responsibilities Committee; College of Business: Fall 1998 to May 2000.

Participated in revising Accounting Information Systems track curriculum, 1997-1998.

Faculty Senate University of Texas at Arlington (Fall 1997)  
Academic Liaison Committee (Fall 1997)

Accounting Department Chair Search Committee (Fall 1997)

Accounting Newsletter Editor (Fall 1997)

## **AWARDS AND HONORS**

Nominated for the Kelce Excellence in Teaching Award, Spring 2004.

Best Paper Award: 2002 AIS Educator Conference, with Jeff Tsay and Ken Griggs for “An Empirical Investigation of the Cognitive Fit of Selected Process Model Diagramming Techniques”

Outstanding Instructor of Accountancy, 1993, 1994, 1997 (included in List of Excellent Teachers, University of Illinois at Urbana-Champaign).

Ph.D. Alumni Fellowship Award, 1993-1994, 1994-1995, 1995-1996 University of Illinois at Urbana-Champaign.

Graduate College Fellowship Award, 1992-1993, University of Illinois at Urbana-Champaign.

AAA Fellowship, 1992.

Dean's Award For Academic Excellence, University of Houston, College of Business Administration, May 1992.

Dwight Judson Zulauf Award, 1982, Pacific Lutheran University (successful completion of CPA exam on first seating. CPA certificate-Washington State-1983).

\$5,000. Grant from American Production and Inventory Control Society (APICS) Educational and Research Foundation for “Cultural Influences on the Design of E-commerce Applications” with Terri Lituci. March 2002.

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## Barbara Brockie Leonard, Ph.D., C.M.A.

### ***Office Address:***

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College of Business and Economics  
200 West Kawili Street  
Hilo, Hawai'i 96720  
808-974-7457  
e-mail: [leonardb@hawaii.edu](mailto:leonardb@hawaii.edu)

### ***Home Address:***

240 Kaiulani Street  
Hilo, Hawai'i 96720  
808-969-3407

### **Education:**

Oklahoma State University  
Ph.D./ Business Administration (Accounting Major) 1991

University of Tulsa, Tulsa, Oklahoma  
Master of Science / Accounting 1987

University of Tulsa, Tulsa, Oklahoma  
Bachelor of Science, Business Administration (Accounting Major) 1986

### **Academic History:**

University of Hawai'i at Hilo, Hilo, Hawai'i (Fall 2003-present), Associate Professor of Accounting  
*Taught Financial Accounting (Acc250), Managerial Accounting (Acc 251), Intermediate Accounting I (Acc350), Intermediate Accounting II (Acc351), Cost Accounting (Acc 353), Special Issues in Accounting (Acc 499)*

University of Hawai'i at Hilo, Hilo, Hawai'i (Fall 2002-Spring 2003), Assistant Professor of Accounting  
*Taught Financial Accounting (Acc250), Intermediate Accounting II (Acc351), and Advanced Accounting (Acc450)*

University of Hawai'i at Hilo, Hilo, Hawai'i (Spring 2002), Visiting Associate Professor of Accounting  
*Taught Financial Accounting (Acc250) and Intermediate Accounting II (Acc351)*

Loyola University Chicago, Chicago, Illinois (1997-2002), Associate Professor of Accounting  
*Taught Undergraduate Courses: Accounting Principles I & II (201 & 202), Intermediate Accounting I & II (303 & 304), Management 301.*  
*Taught Graduate Courses: Issues in Financial Reporting (Acctg 402), Financial Statement Analysis (Acctg 404), Accounting Research Methodology (Acctg 420).*

Loyola University Chicago, Chicago, Illinois (1991-1996), Assistant Professor of Accounting  
*Taught Undergraduate Courses: Accounting Principles I & II (201 & 202), Intermediate Accounting I & II (303 & 304)*  
*Taught Graduate Courses: Issues in Financial Reporting (Acctg 402), Financial Statement Analysis (Acctg 404), Accounting Research Methodology (Acctg 420).*

Phillips University, Enid, Oklahoma (August 1989-May 1991); Assistant Professor.  
*Taught Principles of Accounting I & II, Auditing I & II, and Intermediate Accounting I & II.*

Oklahoma State University, Stillwater, Oklahoma (1987-1989), Teaching Assistant.

*Taught Financial Accounting Principles and Managerial Accounting Principles.*

Langston University, University Center at Tulsa (Summer, 1988), Instructor.

*Taught Intermediate Accounting I and Fundamentals of Management.*

University of Tulsa, Tulsa, Oklahoma (Summer, 1987), Instructor.

*Taught Managerial Accounting.*

### **Professional and Honorary Memberships:**

American Accounting Association: *Membership in the Diversity Section and the Public Interest Section*

Institute of Management Accountants (Certified Management Accountant Program)

Hawaii Association of Public Accountants – Big Island Chapter (President, 2005; Vice-President, 2004, 2003; Treasurer, 2002)

Academy of Management: *Membership in the Management, Spirituality and Religion Section*

Beta Alpha Psi

Beta Gamma Sigma

Phi Theta Kappa

### **Professional Certification:**

Certified Management Accountant, since 1995

### **Publications:**

Guest Editor for *Managerial Finance* special issue on Multidimensional Decision Making, forthcoming in 2007.

“Multidimensional Decision Making – A Meta Study,” *Managerial Finance*, forthcoming in 2007 (with Jerry Biberman).

“Accounting for a New Economy,” *Journal of Accounting and Finance Research*, Volume 13, Number 2, Spring II, 2005.

“A Comparison of the Financial Performance of Regulated versus Non-regulated Electric Utility Companies,” *Journal of Accounting and Finance Research*, Volume 13, Number 1, Spring 2005 (with Harry Hennessey and Chris Nakato).

"Examining Accounting and Integrated Web-based Accounting Systems," *Internal Auditing* 15, no. 2, March/April 2000 (with C. Werner) pp. 14-19.

“Accounting and Integrated Web-Based Accounting Systems: Recent Issues,” *Journal of Accounting and Finance Research*. Volume 8, Number 1. Summer, 2000 (with C. Werner).

"The Inconsistencies of SFAS No. 5 and ABA Statement of Policy (Accounting for Litigation Contingencies)," *Journal of Accounting and Finance Research*. Volume 5, Number 2. Winter, 1998 (with O. Dachniwsky).

"Financial Accounting for Restructuring Charges," *Journal of Accounting and Finance Research*. Volume 5, Number 1. Spring, 1998 (with H. Yu), pp. 14-20.

"Data Security: Internal and External Control Issues," *Internal Auditing*. Volume 12, Number 3. Winter, 1997, pp. 3-9.

"Accounting for Deferred Taxes," **Encyclopedia of Management; Encyclopedic Dictionary of Accounting**, Ed. A. Rashad Abdel-khalik: Blackwell Publishing Co., England, February 1997.

"Data Security: Control Issues for Corporate Controllers," *Corporate Controller*. Volume 10, Number 2, January/February 1997, pp. 17-23.

"The Impact of Limited Liability Partnerships on the Internal Audit Function," *Internal Auditing*, Volume 12, Number 2, Fall, 1996, pp. 33-41 (with J. Janiga).

"The Emerging Use of Limited Liability Partnerships as an Organizational Structure: A Critical Analysis," *Journal of Accounting and Finance Research* Volume 2, Number 1, Spring 1996 (with J. Janiga).

"The Incentive Effects of Accounting Based Long-Term Performance Plans," in *Managerial Finance*, Volume 22, Number 8, 1996, pp. 33-43 (with C. Mishra).

"The North American Free Trade Agreement and Full Disclosure: Accounting for Stakeholders," published in the special issue on "Ethics and the Finance Debate" in *Managerial Finance*, Volume 22, Number 4, 1996, pp.38-52.

"A Direct Test of the Signaling and Incentive Effects of Long-Term Performance Plans," *Journal of Business and Economic Perspectives*, Volume 21, Number 1; Spring 1995, pp. 35-44 (as B. Askren with C. Mishra).

Review of Alan Warner's book Beyond the Bottom Line: Advanced Financial Knowledge for Managers, Aldershot, Hants: Gower Publishing Company Limited, 1992, in the *Accounting, Auditing & Accountability Journal*, 1995, Volume 8, Number 4, pp. 71-73 (as B. Askren).

"The Impact of Performance Plan Adoption on Value Added and Earnings," *Managerial Finance*, Volume 20, Number 9; 1994, pp. 27-43 (as B. Askren with J. Bannister and E. Pavlik).

"Keep Your Data Transmissions Confidential," *Cost Management Update*, Published by the Cost Management Group of the Institute of Management Accountants, Issue No. 39, May 1994 (as B. Askren).

"Impact of the New Pension Pronouncements on the Petroleum Industry," *Journal of Petroleum Accounting*, Fall/Winter 1987, pp. 63-77 (as B. Askren with B. Jarnagin and D. Hudson).

### **Participation at Professional Meetings:**

Participated in the 12<sup>th</sup> Hong Kong University Science and Technology Summer Symposium on Accounting Research, June 6-9. 2005.

“A Comparison of the Financial Performance of Regulated versus Non-regulated Electric Utility Companies,” (with Harry Hennessey and Chris Nakato), presented at the Annual Meeting of the Academy of Accounting and Finance Research, New Orleans, LA, December 11, 2004.

“Accounting for a New Economy (Revised),” presented at the Annual Meeting of the Academy of Accounting and Finance Research, New Orleans, LA, December 11, 2004.

Presented "Accounting for a New Economy," at the *American Academy of Accounting and Finance 2000 Annual Meeting*, New Orleans, LA, December 7-9, 2000.

Participated in the **Trueblood Seminar for Professors**, February 24-26, 2000, Deloitte & Touche Foundation, Scottsdale, Arizona (co-sponsored by the American Accounting Association).

Presented "Integrated Web-Based Accounting Systems: Current Issues," at the *American Academy of Accounting and Finance 1999 Annual Meeting*, New Orleans, LA, December, 1999.

Presented "A Comparison of People's Republic of China Accounting Standards and International Accounting Standards," at the *American Academy of Accounting and Finance 1998 Annual Meeting*, New Orleans, LA, December, 1998.

Presented “Financial Accounting for Restructuring Charges,” at the *American Academy of Accounting and Finance 1997 Annual Meeting*, New Orleans, LA, December, 1997.

Presented "A Primer on Electronic Data Security" at the *Tenth Annual Midwest Computer Conference*, Loyola University Chicago, March 8, 1996.

Attended the workshop "Enhancing the Teaching Culture at Loyola University" on January 11, 1996 held at Loyola University Chicago.

Presented "The Emerging Use of Limited Liability Partnerships as an Organizational Structure: A Critical Analysis," at the *American Academy of Accounting and Finance 1995 Annual Meeting*, New Orleans, LA, December 7-9, 1995.

Invited participant to the AAA/KPMG Peat Marwick *International Accounting Research Conference* in Montvale, New Jersey, March 23-25, 1995.

Presented "The North American Free Trade Agreement and Full Disclosure: Accounting for Stakeholders," at the *Third Interdisciplinary Conference on Accounting*, The University of Manchester, Manchester, England, July 10-13, 1994.

Presented "Social Accountability under NAFTA," at *Facing North/Facing South: A Multidisciplinary Conference on U.S./Canadian/Mexican Relations and NAFTA*, Western Michigan University, Kalamazoo, Michigan, May 13-14, 1994.

Presented "NAFTA Accounting Issues," at the *Alternative Approaches to Accounting Research* workshop at the AAA National Convention, San Francisco, CA, August 1993.

Presented "Accounting for Employee Benefits: The Case for Accounting Social Activism," at *The Third Critical Perspectives on Accounting Symposium*, New York, N.Y., April 16-18, 1993.

Presented "A Comparison of Accounting and Market Based Performance Measures Subsequent to Performance Plan Adoption" (with C. Mishra), at the *Loyola University Finance Seminar Series*, April 2, 1993.

Presented "Market Valuation of Postemployment Benefits Other Than Pensions," at the *Loyola University Finance Seminar Series*, January 1992.

Discussant, Midwest Finance Association, Chicago, Illinois, 1993.

Discussant, Southwest Regional Meeting of the American Accounting Association, Dallas, Texas, 1990.

Discussant, Southwest Regional Meeting of the American Accounting Association, Houston, Texas, 1987.

### **Works in Progress:**

*Planning for Success: Using a Business Plan to Teach Financial Accounting*, submitted for presentation at the American Accounting Association 2007 Annual Meeting in Chicago, Illinois August 5-8, 2007.

*Managing Spiritual Tourism in the Aloha State*, to be submitted to the Management, Spirituality and Religion Section of the American Management Association.

### **Faculty/Professional Development:**

Attended the Hawaii Association of Public Accountants CPE Seminar (16 credit hours) at the HAPA Annual Meeting, Maui, Hawaii, May 2006.

Attended Hawaii Association of Public Accountants CPE Seminar (16 credit hours):  
Walter Haig Seminar, 2004 Accounting and Reporting Standards Update and Review, Hilo Hawaiian Hotel, Hilo, Hawaii. 9/20/04-9/21/04.

Attended Hawaii Association of Public Accountants CPE Seminar (16 credit hours):  
Professional Tax Institute Seminar, 2004 Tax Update, Hilo Hawaiian Hotel, Hilo, Hawaii. 1/4/05-1/5/05.

### **Service Activities at University of Hawaii at Hilo:**

Chair, UH Hilo Faculty Congress, 2006-2007.

Chair, UH Hilo Faculty Congress Budget Committee, 2006-2007.

Chair, UH Hilo Faculty Congress Executive Committee, 2006-2007.

Vice-President, Faculty Senate, College of Business and Economics, 2004-present.

Faculty Senate, College of Business and Economics Curriculum Committee, 2004-present.

Department Accounting Faculty Search Committee, Member, 2006-2007.

Department Accounting Faculty Search Committee, Chair, 2005.

Department Information Technology Faculty Search Committee 2003 - 2004  
UH Hilo College of Business Research Presentation Series Coordinator 2003- present  
UH Hilo Faculty Congress 2003 – 2004 Secretary, Executive Committee Member  
Library Advisory Board, Chair, 2003-2004

**Service Activities in the Community:**

Coordinator for the Hawaii Island United Way Campaign for the University of Hawaii at Hilo, 2003, 2004, and 2005

Hawaii State Board Director, Hawaii Association of Public Accountants, 2006-2007.

President, 2005-2006, Vice-President, 2003-2005, Treasurer, 2002-2003, Hawaii Association of Public Accountants – Hawaii Chapter.

Taught 7<sup>th</sup> Grade Girls two classes on “How to Start Your Own Business” AAUW/Girl Scouts Math & Science Conference at UH Hilo in the spring of 2003, 2004, and 2005.

Vice President and Treasurer of the Board of Turning Point for Families, Inc. a Hawaii Island non-profit agency. 2004-2005.

Guest Speaker for the Small Business Administration Development Center, Hilo, Hawaii, 2003, 2004.

**Appendix F**

**Program Process Documents**

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## AUTHORIZATION TO PLAN AN ACADEMIC PROGRAM University of Hawaii at Hilo

1. School/College and Department/Unit

College of Business and Economics, Department of Business Administration

2. Chair/Convener of Planning Committee

Harry W. Hennessey, Jr.

3. Program Category: ☒ New ☐ Modified ☐ Interdisciplinary

4. Level of Program or Major (Doctoral, Masters, Undergraduate, Certificate, Noncredit, etc.)

Undergraduate

5. Degree or Certificate Proposed

Bachelor of Business Administration with Major in Accounting

6. Planning

Planning period (If significant work has not been done during a one-year period, approval may be withdrawn)

AY 2006-2008

Activities to be undertaken during the planning phase

Design and Faculty Senate approval of two additional accounting courses

Expansion and verification of accounting graduate demand data from additional sources.

Faculty senate approval of proposed program

Anticipatory publicizing of the program to current and prospective students

Proposed Date of Implementation

Fall Semester, 2008

Workload/budget implications during planning period

Minimal impact. Some time devoted to preparation of publicity materials and dissemination.

7. Program Description (Objectives and Relationship to Mission)

The accounting major focuses on the processes for analyzing and reporting the economic activities of organizations and communicating that information to decision makers. The accounting curriculum includes studies in managerial accounting, budgeting, accounting systems, internal controls, financial analysis, financial reporting, internal and external auditing, taxation, international accounting, and accounting issues related to for-profit, not-for-profit, and government organizations.

### **Objectives**

The student who graduates with a major in accounting will be able to

- Employ critical-thinking, analytical, and problem-solving skills to resolve complex business and accounting issues.
- Use clear and concise communication to convey relevant financial and non-financial information to the target audience so that decision makers can formulate informed decisions and take action.
- Utilize technology (such as computers, accounting software, information databases, and the World Wide Web) to facilitate and enhance accounting and financial reporting processes.
- Identify the appropriate managerial and business issues critical to analyzing accounting data and other information used for identifying and assessing opportunities and risks, developing organizational plans, allocating resources, and accomplishing objectives.
- Apply relevant accounting principles and standards to specific business activities and workplace situations.
- Employ national, international, and historical perspectives to analyze accounting and business issues.
- Identify ethical issues associated with accounting and business situations and apply appropriate principles of ethics and civic responsibility.
- Use analytical and research tools to monitor evolving accounting standards and practices and to maintain professional skills in a changing business environment.
- Apply the interpersonal and leadership skills expected of today's accounting professional.

### **Relationship to Mission of the College**

The first sentence of the Mission Statement of the College of Business and Economics is the following: "To assist individuals in acquiring the knowledge, attitudes and skills needed to be productive and responsible citizens in the global economy". Below that, the Mission Statement goes on to say that one of the ways we intend to accomplish that first point is by offering academic programs responsive to community needs

This major program relates directly to the mission on these two points. First, it is responsive to a demonstrated local and global need for the particular skills and knowledge it will develop in students. Second, it is

*Vice Chancellor for Academic Affairs  
September 2005*

responsive to the requests we have heard from members of the accounting and broader business communities of Hawaii.

8. Program Justification (Needs and Rationale)

The Hawaii Department of Labor and Industrial Relations forecasts the need for graduates in accounting to be approximately 190 per year over the next 10 years. (Hawaii Workforce Informer: <http://www.hiwi.org/>) One hundred of those vacancies annually will be replacements for persons leaving the profession or area, and 90 will be to fill new positions.

That same source reports that there were a total of 119 Bachelor's degrees in accounting granted in the State of Hawaii in 2005. We can assume that at least some of those graduates left the state after graduation, so the shortfall may be larger than the 80 per year that is indicated by these figures. We have been unable to locate data on the in-migration numbers of accounting graduates for the state.

Additionally, we have received informal notice from a large number of local employers of accounting graduates that they are experiencing great difficulty in finding graduates for entry-level accounting positions. Providing this degree alternative at UH-Hilo would help to publicize the availability of accounting coursework at the University, and attract local residents who want the accounting major, but are unable to relocate to attend school. These same people would be much more likely to remain in the local area upon graduation, and seek employment with local firms. The possibility of employer-sponsored attendance or scholarships exists, but has not yet been explored.

9. Description of resources required and status or sources

a. Faculty

At present, the Department has two full-time accounting faculty members, and has a Biennium 2007-2009 Program Change Request for an additional faculty member. That request has been approved at the campus and system level. This program proposal presupposes the approval and successful recruitment of a third faculty member.

b. Library resources (including an evaluation of current resources and an estimate of the cost of additional resources required)

Current library resources are completely adequate for this major.

c. Physical resources (space, equipment, etc.)

The only additional physical resources anticipated for the implementation of this major are office space and equipment for the third faculty member

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September 2005*

and design and printing costs for promotional materials.

- d. Additional resources required (staff, graduate assistantships, etc.)

Some portion of staff time in the CoBE office will be required to maintain records and answer student inquiries about the program. It is uncertain whether this will constitute a measurable increase to staff workload, but it is anticipated to be within the capacity of current staffing. If enrollment grows faster than expected, or if the College's general BBA enrollment grows faster than expected, then additional staff resources may be needed. They are adequate for the startup phases of the program.

- e. Estimate of additional position counts and budget implementation for first five years of the program

Assuming that the pending PCR is approved and the recruitment of a third faculty member is successful, from the inception of the provisional period through the next five years, the impact of the proposed major is primarily the additional faculty member's salary. The program will also require one adjunct-taught section (one semester) in each of the first three years, expanding to two sections (one semester each) in the fourth and fifth years. At current pay rates, the cost of the adjunct-taught section could range from \$3507 to \$4926 per 3-credit course. These expenses are normal for the BBA program with or without the accounting major, and are budgeted already.

10. Five-Year Business Plan. Please provide a five-year projected budget for the program that includes:

- a. Projected enrollment and estimated tuition revenue
- b. Additional sources of revenue, and
- c. Costs associated with the resources noted above.

See Attached Spreadsheet; This Business Plan assumes approval of the pending PCR and includes an estimate of salary costs for the third faculty member.

11. Budget

- a. Does the current or proposed budget include funds or a request for funds for the proposed program? Please provide details.

Funds for salary costs associated with the requested third faculty member were included in the PCR that is pending.

- b. Given a "flat budget" situation, how will the proposed program be funded?

Funds from any retirements could be reallocated to support the program.

*Vice Chancellor for Academic Affairs  
September 2005*

c. Impact on current courses or programs.

None are anticipated.

12. If this program is multidisciplinary, provide evidence of commitment for support from the colleges, departments, programs, and/or individuals expected to participate.

Not Applicable.

Reviewed by:

*Department Chair/Program Director/Division Chairs:*

Comments/Recommendations:

H. W. Hennessy, Jr.

Print Name

Signature

1-23-07

Date

*College/School Dean(s):*

Comments/Recommendations:

Marcia Sakai

Print Name

Signature

1-23-07

Date

*Graduate Council (graduate programs only):*

Comments/Recommendations:

Print Name

Signature

Date

*Council of Chief Academic Officers (Systemwide Consultation):* 2/14/2007

Comments/Recommendations: *Approved*

Print Name

Signature

Date

*Vice Chancellor for Academic Affairs:*

Comments and Recommendations:

*Vice Chancellor for Academic Affairs  
September 2005*

Stephen C. Klor [Signature] 2/14/2007  
Print Name Signature Date

Chancellor: ☐ Approved ☐ Disapproved

Rose Tseng, Ph.D.

Chancellor, University of Hawai'i at Hilo

Print Name

[Signature]

Signature

FEB 27, 2007

Date

Vice Chancellor for Academic Affairs  
September 2005

Academic Program Cost and Revenues Template

ENTER VALUES IN HIGHLIGHTED CELLS ONLY  
CAMPUS/Program

UH Hilo/ Major in Accounting

ENTER ACADEMIC YEAR (i.e., 2004-05)  
Students & SSH

- A. Headcount enrollment (Fall)  
B. Annual SSH

Direct and Incremental Program Costs

- C. Instructional Cost  
D. Other Personnel Costs 1/  
E. Unique Program Costs 2/  
F. Total Direct and Incremental Costs

Revenue

- G. Tuition  
Tuition rate per credit(wid avg of res, non-res)  
H. Other  
I. Total Revenue

J. Net Cost (Revenue)

Comparable Cost per SSH

- Program Cost per SSH  
K. Instructional Cost/SSH  
L. Support Cost/SSH  
Non-Instructional Exp/SSH  
System-wide Support  
Organized Research  
M. Total Program Cost/SSH  
N. Total Campus Expenditure/SSH

Instruction Cost per SSH

- K. Instructional Cost/SSH  
O. Comparable Cost/SSH

Program used for comparison:

Notes:

- 1/ Fifteen percent of clerical costs allocated, no annual growth after year 2  
2/ Recruiting, Retention/Persistence, Faculty Professional Development support, Assessment

Year 1 2007-08	Year 2 2008-09	Year 3 2009-10	Year 1 2010-11	Year 2 2011-12	Year 3 2012-13	Year 4 2013-14	Year 5 2014-15
159	166	173	180	187	195	202	210
867	907	943	981	1020	1061	1103	1148
\$ 321,100	\$ 356,421	\$ 356,421	\$ 356,421	\$ 356,421	\$ 356,421	\$ 356,421	\$ 356,421
\$ 10,500	\$ 10,815	\$ 10,815	\$ 10,815	\$ 10,815	\$ 10,815	\$ 10,815	\$ 10,815
\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
\$ 342,600	\$ 378,236	\$ 378,236	\$ 378,236	\$ 376,236	\$ 376,236	\$ 376,236	\$ 376,236
\$ 202,340	\$ 246,486	\$ 292,273	\$ 304,051	\$ 316,139	\$ 328,846	\$ 341,864	\$ 355,811
\$ 233	\$ 272	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310	\$ 310
\$ 202,340	\$ 246,486	\$ 292,273	\$ 304,051	\$ 316,139	\$ 328,846	\$ 341,864	\$ 355,811
\$ 140,260	\$ 131,750	\$ 85,963	\$ 74,185	\$ 60,098	\$ 47,390	\$ 34,373	\$ 20,425
\$ 370	\$ 393	\$ 378	\$ 363	\$ 349	\$ 336	\$ 323	\$ 310
\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262	\$ 262
\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227
\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35	\$ 35
\$ 632	\$ 655	\$ 640	\$ 625	\$ 611	\$ 598	\$ 585	\$ 572
\$ 352	\$ 352	\$ 352	\$ 352	\$ 352	\$ 352	\$ 352	\$ 352
\$ 370	\$ 393	\$ 378	\$ 363	\$ 349	\$ 336	\$ 323	\$ 310
\$ 284	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315	\$ 315

UH Manoa UG only. Adjusted by contractual raises.

# **Instructions**

- A. Headcount enrollment: Headcount enrollment of majors each Fall semester. Located at url: <http://www.iro.hawaii.edu/maps/initiatives.asp>
- B. Annual SSH: Course Registration Report located at <http://www.iro.hawaii.edu/maps/initiatives.asp>. Add the SSH for the Fall and Spring reports to obtain the annual SSH.
- C. Instructional Cost: Direct salary cost for all faculty teaching in the program. Add negotiated collective bargaining increases and keep salary flat thereafter.
- D. Other Personnel Cost: Salary cost (part or full time) for personnel supporting the program (APT, clerical lab support, advisor, etc.) This includes personnel providing necessary support for the program who may not be directly employed by the program and may include partial FTEs.
- E. Unique Program cost: Costs specific to the program for equipment, supplies, insurance, etc. For provisional years, this would be actual cost. For established years, this would be projected costs using amortization for equipment.
- F. Total Direct and Incremental Cost: C + D + E
- G. Tuition : Annual SSH X tuition rate/credit
- H. Other: Other sources of revenue including grants, program fees, etc. This should not include in-kind contributions unless the services or goods contributed are recorded in the financial records of the campus and included in Direct and Incremental Costs in this template.
- I. Total Revenue: G + H
- J. Net Cost: F - I. This is the net incremental cost of the program to the campus. A negative number here represents net revenue (i.e., revenue in excess of cost.)
- K. Instructional Costs/SSH: C/B
- L. Support Cost/SSH: The campus' non instructional expenditure/ssh + systemwide support - organized research (UHM only) as provided by UH Expenditure Report (<http://drive.its.hawaii.edu/uhexpend/>)

For example, from the 2003-04 UH Expenditure Report, the support expenditure/ssh per campus is:

UHM	\$335.00 + \$53 - \$110 for organized research = \$278
UHH	\$227.00 + \$35 = \$262
UHWO	\$132.00 + \$26 = \$158
Haw CC	\$89.00 + \$33 = \$122
Hon CC	\$136.00 + \$40 = \$176
Kap CC	\$93.00 + \$29 = \$122
Kau CC	\$269.00 + \$63 = \$332
Lee CC	\$91.00 + \$27 = \$118
Maui CC	\$137.00 + \$36 = \$173
Win CC	\$195.00 + \$40 = \$235

- M. Total Program Cost/SSH: K + L
- N. Total Campus Expenditure/SSH: Taken from UH Expenditures Report For example, for 2003-2004: UHM = \$710-110 (organized research) = \$600, UHH = \$471, UHWO = \$352, HawCC = \$293, HonCC = \$353, KapCC = \$259, KauCC = \$554, LeeCC=\$241, Maui CC= \$318, WinCC=\$349
- O. Comparable Program/Division Instructional Cost/SSH: Taken from UH Expenditures Report or campus data, as available. Please note in the space provided, the program used for the comparison.

final2 10/24/06



PLEASE SUBMIT ORIGINAL AND 8 COPIES TO YOUR DEPARTMENT CHAIR

**APPLICATION FOR APPROVAL OF NEW PROGRAM  
COLLEGE OF BUSINESS AND ECONOMICS, UNIVERSITY OF HAWAII AT HILO**

TYPE OF PROGRAM: ☒ MAJOR ☐ MINOR ☐ CERTIFICATE ☐ MASTERS  
(A minor must be in an existing major field.)

1. NAME OF PROGRAM: BBA with Major in Accounting
2. Proposing Department(s): Business Administration
3. Required number of credits: 121
4. Catalog description of the program:

SEE ATTACHED DRAFT CATALOG COPY

5. Courses required for the program: (State prerequisites to courses, in parentheses, if they are not in the list. )

SEE ATTACHED DRAFT CATALOG COPY

6. Other requirements:

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**REQUIRED ATTACHMENTS FOR NEW PROGRAM APPLICATION FORM**

1. Statement that specifies:
  - a. The objectives of the program.
  - b. The types of students to be served by the program. What will be the professional and personal goals of students taking this program?
2. Statement explaining how this program is related to the long-range academic development of the University of Hawaii at Hilo, and how this program will relate to other programs of the University.
3. Statement of new resources required for the program:
  - a. New courses (and their credits) to be added for the program. This statement should include both number of courses and the total number of credits to be added. (**NOTE:** Program implementation is contingent upon approval of all new courses. All new courses must be approved by the CRC, Faculty Senate, and Dean)
  - b. New facilities and equipment needed for the program. This statement should include any laboratory or other special equipment needed, and an estimate of journals and books needed.
  - c. Additional faculty or other personnel needed.
  - d. Total cost of new resources needed.  
(The program may not need any new courses, facilities or faculty. If so, make a statement that the present resources are sufficient.)

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Name of New Program BBA With Major In Accounting

Barbara Leonard, PhD, CMA  
Name of submitter (please type)

Barbara Leonard  
Signature

Date: 2, 16, 07

Harry W. Hennessey, Jr. PhD SPHR  
Name of Department Chair

[Signature]  
Signature

Date: 2, 28, 07

Department Vote: 8 / 0 / 0

\_\_\_\_\_  
Name of cross-listed  
Department Chair

\_\_\_\_\_  
Signature

Date:  / /

Cross-listed Department Vote:  / /

**NOTE: THE SUBMITTER FORWARDS THIS APPLICATION TO THE FACULTY SENATE CHAIR AFTER DEPARTMENT CHAIR(S) SIGNATURE(S).**

Curriculum Review Committee:

Approved ☒

Not Approved ☐

[Signature]  
Signature of CRC Chair

3/7/07  
Date

Vote: 3 / 0 / 0

CRC Comments:

Senate:

Approved ☒

Not Approved ☐

[Signature]  
Signature of Senate Chair

3/9/07  
Date

Vote: 7 / 0 / 2

Senate Comments:

Dean: Approved ☒

Not Approve ☐

Articulation: N/A ☐

[Signature]  
Signature of Dean

3/16/07  
Date

Completed: ☐

Dean's Comments:

Signature page returned to: Senate Chair on \_\_\_\_\_ (date)

Submitter on \_\_\_\_\_ (date)

Copy of Application sent to Course Inventory/OSS - Records on \_\_\_\_\_ (date)

Placed in catalog on \_\_\_\_\_ (date)