

Ho'oulu

To grow

Vol 1. No. 2 / 2002

Inter-Island Master of Accounting (IMAcc) Begins



Professor Hamid Pourjalali (right) takes a break with participants in the Neighbor Island MBA program.

Ho'oulu

Ho'oulu is published by the University of Hawaii at Mānoa School of Accountancy. Ho'oulu is designed to inform alumni, friends and business and academic communities about the programs and activities of the School of Accountancy.

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To learn about the UH
School of Accountancy
visit www.hawaii.edu/soa

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For the first time in the history of the UH School of Accountancy, residents of the neighbor islands are able to attend classes on their respective islands and complete a master's degree in accounting without traveling to the University of Hawaii's Mānoa campus.

The "Inter-Island Master of Accounting," or IMAcc program, became a reality as a result of substantial investments and coordination among various UH campuses. The College of Business Administration provided the planning and necessary budget, and the UH site administrators on each island offered to broadcast the program at no cost. The Outreach College of the University of Hawaii is administering the course offerings, and students are required to finish all of their coursework within two years.

The program is designed so that students attend classes two evenings a week. All courses are offered live, using HITS (Hawaii Interactive Television System) to broadcast to students at the UH Mānoa campus and on the neighbor islands. Students in the

IMAcc will experience a quality program delivered at one of the lowest costs in the nation (less than \$6,000 for the two year program).

Courses are offered in such a way that professionals can attend classes (either auditing classes or taking them for credit). A practicing accountant on a neighbor island can receive 45 CPE credits by attending UH graduate accounting courses on his/her island.

UH School of Accountancy Director Hamid Pourjalali said that the School takes great pride in providing this service to neighbor island students. "There are many accounting professionals on various islands who welcome this IMAcc program because it minimizes the disruption of work and family commitments."

Accounting professionals may contact Marsha Anderson, assistant dean of the UH College of Business Administration, at (808) 956-8582 or by e-mail at marsha@cba.hawaii.edu to learn about Spring 2003 course offerings on their islands.



Members of the CBA Ohana:

As you turn the pages of this edition of *Ho‘oulu*, I’m sure that you’ll be most impressed with the remarkable volume and variety of activities that are under way at the College of Business Administration’s School of Accountancy. Under the leadership of Director and Professor of Accountancy Hamid Pourjalali, SOA has been a model for our other departments in many dimensions—governance, outreach to the community (both physically and electronically), curriculum design, assessment of learning outcomes, topical and relevant research, and encouragement of student organizations.

Particularly noteworthy for SOA is the community’s support in return. As these pages document, some 600 alumni and friends (and SOA faculty as well) have contributed financially to the School. Your vote of confidence in SOA’s efforts means a great deal to the faculty and staff of the entire College, and to me personally. Mahalo nui loa for your support!

With warmest Aloha,

David McClain

Dean and First Hawaiian Bank Distinguished Professor
of Leadership and Management



Members of the School of Accountancy Advisory Board met with UH President Evan Dobelle and CBA Dean David McClain at College Hill. From left to right: SOA Director Hamid Pourjalali; Dobelle; Arthur Tokin, managing partner and Kent Tsukamoto, partner of PricewaterhouseCoopers; and McClain.

Dear Alumni and Friends,

Aloha to all of you.

It gives me great pleasure to report our accomplishments and plans for the School of Accountancy of the College of Business Administration at the University of Hawai'i at Mānoa. As you will note in this newsletter, we have accomplished a great deal during the last year. This could not have been possible without the support of SOA's alumni and friends, Dean David McClain and Associate Dean Jim Wills of the CBA, the dedication of SOA's students, faculty and staff, and the assistance of the Office of Student Academic Services at the CBA.

During the last school year, we reviewed and revised the School's mission statement, revisited undergraduate and graduate accounting curricula, established new scholarships for accounting students, received financial support and guidance from accounting professionals in the state of Hawai'i, and established two new accounting programs (the Inter-Island Master of Accounting and Executive Accounting Programs). Our Web page was redesigned to be a useful tool for our students. It is now updated frequently to include relevant information. We have just added information for our students who want to apply for regional and national scholarships and updated information on how they can plan for their education and careers while attending the University of Hawai'i.

In the upcoming year, we anticipate receiving more recognition in the state of Hawai'i, and in the national and international setting, for our programs and our accomplishments. This recognition, in turn, will add value to degrees granted by the School of Accountancy (both for our alumni and our current students). We are planning to be the first unit at the UH College of Business Administration to create its own Web page in Chinese, to be the first to investigate the creation of accounting distance learning education at the CBA, and to support the American Accounting Association National Meeting that will be held in Hawai'i in August of 2003. We will continue to provide financial support to our faculty and our students to further their successes. We continue to maintain our commitment to providing additional computer resources for faculty and students while we plan to complete an interactive Web-based alumni database so alumni can provide us feedback on a continuous basis.

There is no doubt in my mind that we will continue to need your help and guidance. So please do not hesitate to contact me if you have any comments or suggestions. I look forward to working with you in the coming year.

Mahaho,

Hamid Pourjalali
Director
School of Accountancy



SOA

AT A GLANCE

Enrollment:
BBA (Accounting) - 250
MAcc - 110
Executive Accounting
Program - 12

SOA Faculty
and Lecturers - 21

Accreditation:
Accredited by AACSB
International—
The Association to
Advance Collegiate
Schools of Business.
AACSB is the premier
accrediting agency for
bachelor's, master's and
doctoral programs in
business administration
and accounting.

Advisory Board

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Ke Alii Pauahi Foundation

Donald Corbin
Professor Emeritus

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Ex. V.P. & COO
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Norman Okimoto
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HSCPA

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Managing Partner
Ernst & Young LLP

Charles A. Sted
Ex. V.P. & CEO
Kapiolani Health

Howard Todo
Partner (retired)
Ernst & Young LLP

Arthur C. Tokin
Managing Partner
PricewaterhouseCoopers LLP

Joseph L. Wikoff
Partner
Oshima, Chan, Wikoff & Combs

Albert Yamada
Ex. V.P. & CFO
First Hawaiian Bank

Review of the SOA's Mission Statement

Faculty members of the UH School of Accountancy (SOA) have recommended revisiting its mission statement and have set a policy to review it each year.

Students from the Accounting Club, Beta Alpha Psi and SOA Student Advisory Board were asked to provide feedback on the SOA's mission statement. After incorporating students' responses, the mission statement was discussed at the SOA



SOA Faculty and accounting professionals gather at College Hill, residence of UH President Evan Dobbelle.

Advisory Board meeting at UH President Evan Dobbelle's residence in the Spring of 2002.

Accounting faculty members benefited from the vision and insights of UH College of Business Administration Dean David McClain, Associate Dean Jim Wills, University of

Hawaii Vice President of Academic Affairs Karl Kim, professional members of the SOA Advisory Board, the SOA Recruiting Advisory Board, and Friends of the School of Accountancy.

Accounting faculty then reviewed the recommendations and finally adopted the following mission statement for the School of Accountancy at its meeting on May 6:

"The mission of the School of Accountancy is to provide students with a world class, national and international accounting and business education relevant to a technologically advanced global economy with emphasis on the Asia/Pacific region, to advance accounting and business knowledge through applied and basic research, and to instill students with a sense of moral and ethical obligation to society."

Undergraduate and Graduate Curriculum Development

The School of Accountancy applied its policy of continuous review to its undergraduate and graduate accounting curricula during the 2001-2002 school year. In addition to in-person interviews of approximately 100 accounting professionals by SOA Director Hamid Pourjalali, the SOA mail-surveyed over 1,200 CPAs and faculty members in Hawai'i regarding course offerings in undergraduate and graduate accounting programs.

Professionals provided a very extensive review of the curriculum and suggested that the tax curriculum be reviewed and adjusted. Consequently, the SOA established a tax subcommittee with its members drawn from faculty members of the SOA, staff of the UH College of Business Administration Student Services, students, and accounting professionals. Based on the feedback of the tax subcommittee, tax courses were revised, and the necessary approval process for revisions took place in the Fall of 2001. You can find more information about our course coverage at the School of Accountancy Web site: <http://www.hawaii.edu/soa/infocys.html>.

The SOA continues to attend Hawai'i's professional meetings such as the Hawai'i Board of Accountancy's to receive feedback from professionals on new developments in the accounting field.



Accounting professors and professionals meet to discuss the School of Accountancy's program initiatives and renovation plans.

Accounting Students Receive Over 30 Scholarships

The School of Accountancy generates an additional ten half-tuition scholarships for honor students

Graduate and undergraduate accounting students received over 30 scholarships totaling \$40,000 during the last school year. Students received accounting specific scholarships as well as scholarships available to all UH College of Business Administration students. Scholarships that are specific to accounting students are as follows:

- Deloitte & Touche LLP Scholarship
- Ernst & Young LLP Scholarship
- Grant Thornton Scholarship
- HAPA Scholarship
- Hawaii Accounting Education Foundation Scholarship
- HSCPA Scholarship
- Manuel Sylvester Scholarship
- Marge Sylvester Scholarship
- Don Corbin, Ph.D. Student Scholarship (Established by SOA Professors Terry Gregson and David Yang in 2002)

In addition, the School has established a new fund that will provide additional incentives for honor students in the University of Hawai'i Community College system to choose UHM as their institution of higher education beyond their first two years of college. Through this fund, the School of Accountancy will now offer half-tuition scholarships to honor students from UH Community Colleges attending their first year at the University of Hawai'i at Mānoa School of Accountancy. The honor students' awareness of this program is increasing.

To date, the SOA has been successful in raising approximately \$15,000 for this fund. As interest in the accounting field grows, it is anticipated that more qualified honor students will apply for this scholarship in the next year. It is estimated that the SOA will need approximately \$30,000 in half-tuition scholarship funds to sustain this program in the future.

Executive Program Meets Students' Expectations

Second EAP and EAP/MAcc now in progress

The Executive Accounting Program (EAP) provides individuals with a solid foundation in accounting without spending four years to acquire an undergraduate accounting degree. This one-semester program is perfect for those who would like to become accountants, but do not have the necessary academic background. Students gain greater confidence in their accounting skills and become eligible to sit for the Certified Public Accountant (CPA) exam.

The program welcomes international students, professionals, graduates of local and national universities, and the general public. New requirements for the CPA certificate mandate a total of 150 credit hours. Graduates who do not have the required number of hours become eligible for the CPA through credit hours earned in the EAP program.

Classes are offered four days a week (Saturday, Sunday and two weekdays) and consist of six-to-eight hours of instruction each day. Students have three days between scheduled classes to prepare for the upcoming classes. The program is offered within a three-to-four-month timeframe prior to the CPA examination in November or May of each year. This program will admit students twice a year and does not require students to have a business or accounting degree nor work experience.

The UH School of Accountancy also provides an opportunity for students to combine the Master of Accounting Program (MAcc) with the EAP program. Students of the EAP/MAcc are eligible to take the CPA exam and earn a master's degree at the same time without any interruptions.

Upon completion of the program, students are required to take an additional nine graduate courses (27 credits) with regular students in the MAcc Program to earn a master's degree in accounting. Students have up to five years to complete their MAcc course requirements. However, under normal circumstances, students should be able to finish the additional 27 credits in two semesters or two semesters plus a summer session. For more information visit: www.hawaii.edu/soa/executive.html.



Participants from the Executive Accounting Program

Recruiting Board

Jill Atwal

Deloitte and Touche LLP

Lawrence Chew

Grant Thornton LLP

Isaac Choy

Manoa Consulting Group

Peter Hanashiro

*Karns Murakami Hanashiro
LLP*

Stephanie Mau

Ernst and Young LLP

Vicki Shinsato

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Chipchase and Masuda

Larry Cutwright

*Advantage One Mortgage
Services*

Mark Hunsaker

Bowen and Hunsaker

Randy Karns

*Karns Murakami Hanashiro
LLP*

Clarence Kurahura

*Association of Government
Accountants*

Gary Nishikawa

Deloitte and Touche

Kent Tsukamoto

PricewaterhouseCoopers LLP

Glen Shimizu

Ernst & Young LLP

Student Accounting Organizations Recognized at the National Level

Two student accounting organizations received recognition among the best in the nation.

Beta Alpha Psi (BAP) honor society was recognized as a Superior Chapter in 2001-2002. The Hawaii chapter of BAP will host the 2003 National BAP Meeting in Hawai'i. BAP is advised by Jenny Teruya, assistant professor of Accounting at the SOA.

The Accounting Club, advised by Sharon Cox, assistant professor of Accounting, received the highest award—the Gold Certificate of Excellence from the Institute of Management Accountants.

The UH School of Accountancy provides \$2,000 each to BAP and the Accounting Club to support professional activities. These funds also enable students to attend the national annual and semi-annual meetings.

Bringing Technology to the School of Accountancy

PricewaterhouseCoopers LLP in Hawaii is currently raising \$200,000 to create the PricewaterhouseCoopers Graduate Research Room. The room will be available in late spring and will be equipped with database computers and presentation facilities for master's students in accounting.

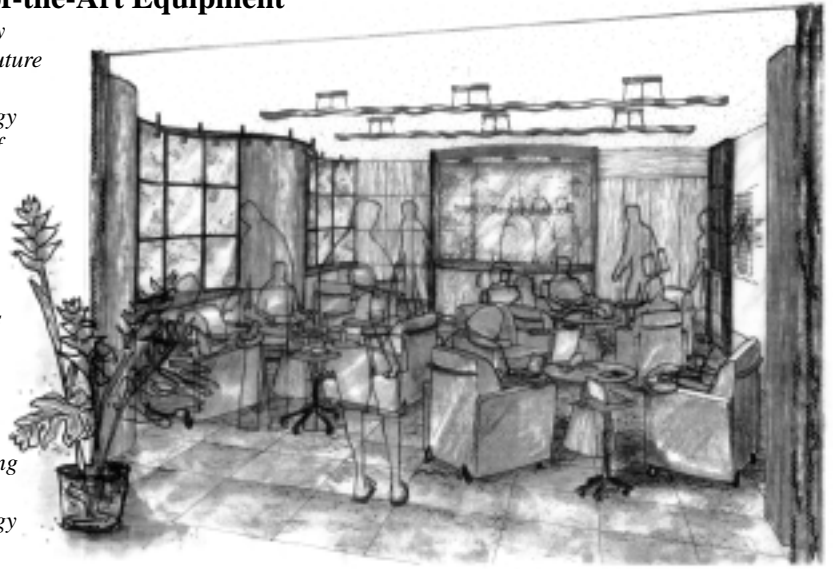
The KPMG Accounting Research Center, remodeled in Spring 2002, is now equipped with 22 computers. This room provides the necessary environment for students and faculty to do research and make presentations. In addition, the SOA is planning to increase the number of available computers in the KPMG Accounting Research Center to 40 by May 2003. All computers are linked to the CBA and University networks. Also, students are able to use available databases for their research using wireless network.

Last year, the SOA remodeled four of its offices so that each office could be used for two part-time faculty members.

Additionally, furniture donated to the SOA by the Ohana Foundation was distributed to faculty, staff and student organizations of the College of Business Administration.

Accounting Technology Center Receives a New Interior and State-of-the-Art Equipment

Expected to be completed by 2003 Spring Semester, the future PricewaterhouseCoopers Graduate Student Technology Center at the UH College of Business Administration will feature state-of-the-art computer technology to support graduate level research and students' group projects and presentations. PricewaterhouseCoopers was instrumental in contributing and recruiting donors for the School, raising about \$200,000 for the Graduate Student Technology Center.



Business Professionals and Educators Gather for First Conference on Accounting

Sponsored by the UH School of Accountancy, the Hawai'i Society of CPAs (HSCPA), and the Hawai'i Association of Public Accountants (HAPA), the first seminar in accounting education took place at the University of Hawai'i in May.

The objectives of the seminar were to enhance the coordination among UH system accounting educators and to address issues surrounding accounting education and the accounting profession.

Doris Ching, vice president of Student Affairs, University of Hawai'i at Mānoa, was the keynote speaker at the conference. The one-day conference covered topics such as Accounting Education Concerns at the National Level; Introductory Accounting Courses; Innovative Practice Developments; Recruiting the Best and the Brightest; Re-engineering the Accounting Curriculum; and Preparing Students for the "Real World."

The conference was attended by accounting faculty members from the University of Hawai'i at West Oahu, University of Hawai'i at Hilo, Kapiolani CC, Maui CC, Leward CC, Kauai CC, Windward CC, and the University of Hawai'i at Mānoa. Other participants included: Gary Nishikawa, chairman of the State Board of Public Accountancy and partner in Deloitte & Touche; Brenda Cutwright, HSCPA president and executive vice president and chief operating officer for Aloha Airlines; Isaac Choy, board member of Hawaii Association of Public Accountants; Ron Gouveia, partner of Carr, Gouveia & Matsumoto CPAs Inc.; and Jeannie Hedberg, partner of Hedberg, Freitas, King, & Tom CPAs LLP.

Attracting the Best and the Brightest to the School of Accountancy

One of the objectives of the UH School of Accountancy is to attract the best and the brightest students into its programs. SOA Director Hamid Pourjalali admits it has been a challenge. He has seen both the quality and the number of students entering into the UHM accounting program decrease during the last decade.

According to Pourjalali, there are different reasons for this decline. However, one of the reasons is that many of Hawaii's brightest high school and community college students choose to attend other universities here and abroad to earn their degrees. In an effort to increase both the number and quality of students enrolled and graduating from the School of Accountancy at the University of Hawai'i at Mānoa, he has started meeting with high school students interested in business and accounting.

At these meetings, high school students receive information on the accounting program and the accounting profession through a presentation and Q&A session from current accounting students, accounting professionals, and SOA faculty members.

They have also met with UH community college students planning to transfer to UH Mānoa. Selected honor students recommended by faculty on other UH campuses were interviewed as possible candidates to receive scholarships. Qualified honor students will be offered half-tuition scholarships for their first year at the University of Hawai'i at Mānoa's School of Accountancy with the understanding that the students will choose accounting as their major at UHM.



Candidates in the MAcc and MBA programs attend a graduate orientation to learn more about their programs.

Accounting Faculty Research Productivity Increases



Sharon Cox



Shirley Daniel



Jeff Gramlich



Terry Gregson



Liming Guan



Manu Ka'iama

During the last year, the UH School of Accountancy faculty had a very productive year. The following indicates a summary of their accomplishments and recognition:

- The School of Accountancy faculty has continued to publish in national and international journals.
- Sharon Cox, hired in 2001 as assistant professor of Accounting, serves as the advisor for the Accounting Club. The Accounting Club received the highest award, the Gold Certificate of Excellence from the Institute of Management Accountants.
- Shirley Daniel was appointed the Henry A. Walker Jr. Distinguished Professor of Business Enterprise in 2001. She served as the former president of the Association of CIBER Schools and continues as the director of the Center for International Business Education & Research (CIBER), director of Pacific-Asian Management Institute (PAMI), and interim managing director of the Pacific Asian Center for Entrepreneurship & E-Business. Daniel initiated a grant proposal that resulted in the funding of the Native Hawaiian Leadership Program and the GEAR-Up—Gaining Early Awareness & Readiness for Undergraduate Programs and continues to seek educational opportunities.
- Professor Jeff Gramlich had numerous articles published locally and nationally related to a tax probe of Chevron and Texaco. The research alleged that Chevron and Texaco evaded federal and state taxes through a complex oil-pricing scheme in Indonesia. Gramlich, quoted in the *New York Times*, said “What we believe is that the evidence is there that fraud exists,” and “The national office of the IRS settled for far less—something like a quarter on the dollar—than what is really owed.” The articles were co-authored by University of Michigan Emeritus Professor James Wheeler.
- Professors David Yang and Terry Gregson established the Don Corbin Ph.D. Scholarship Fund. This is the first Ph.D. scholarship in the School of Accountancy and College of Business Administration. In addition, Professor Gregson helped design a new entrepreneur course in Accounting.
- Faculty continued to implement new technology in their classrooms. Two newly developed Accounting Information Systems courses were offered in 2001-2002. Liming Guan, hired in 2001 as an assistant professor of Accounting, is currently teaching the accounting information systems courses.
- Manu Ka'iama, SOA faculty member, was recognized by Honolulu Magazine as “Islander of the Year” and received a “Women Serving Women Award.” She was also instrumental in doubling the size of the Native Hawaiian Leadership Federal grant during 2001-2002 to \$11.5 million.
- Professor Tom Pearson was recognized for his efforts in moving the UH College of Business Administration towards implementing technology in the classroom. Pearson was the first professor from the College to go on a faculty exchange to Taiwan and the first Caucasian teaching regular semester courses in the College of Management at the National Taiwan University. He brought a new teaching style there by utilizing the computer lab for his classes. Most recently, National Taiwan University presented Professor Pearson with a special plaque recognizing his teaching contributions.
- Professor Jenny Teruya was recognized as the recipient of the 2002 Chancellor's Citation for Meritorious Teaching. Teruya was honored at the 2002 UH Convocation Ceremony at the start of school in the fall. Teruya is also the faculty advisor for the Beta Alpha Psi (BAP) honor society which was recognized as a Superior Chapter in 2001-2002. Altogether, the SOA faculty has received 42 teaching awards during the last 12 years.
- Mary Woollen joined the School of Accountancy as a full-time instructor in Fall 2002. Woollen moved to Honolulu from Ocean City, Maryland, in 1979. Woollen attended UH Mānoa and received her Master of Accounting degree in 1997. She worked as an auditor at Deloitte and Touche LLP and became licensed as a CPA in 1998. Woollen has had her own CPA practice in Honolulu since 1999, and serves as lead instructor for the BeckerConviser CPA Review Course.
- In 2001, Professor David Yang published three

research articles and co-authored a book entitled, "China's Economic Powerhouse: Economic Reform in Guangdong Province," with Tung X Bui and Joanna Z. Li. His book is expected to be out before the end of the year.

- Professor Hamid Pourjalali was recognized by the UH College of Business Administration as the recipient of the Kaizen (continuous improvement) Award for his leadership as Director of the School of Accountancy. Two of his research papers were accepted for publication last year.
- The School of Accountancy benefited from having several visiting faculty members: Drs. Hidetoshi Masuda and Yoshihide Toba from Japan, Dr. Shu-Hsing Li from Taiwan, and Dr. Hojoong Kim from Korea. Their contributions to the School of Accountancy and intellectual collaboration with our faculty were greatly appreciated.



Professor Hamid Pourjalali receives the UH College of Business Administration's Kaizen Award (continuous improvement) from Associate Dean Jim Wills and Dean David McClain in June.



Paul Kazenski



Tom Pearson



Jenny Teruya



John Wendell



Mary Woollen



David Yang

Plans for Research Center Continue...

The UH School of Accountancy is making great strides to ensure that students have access to state-of-the-art accounting technology and databases.

"At SOA, we know that we must prepare our students for the competitive market by equipping them with the latest technology," says Hamid Pourjalali, director of SOA. "The quality of graduating students entering the market depends highly on the School's ability to prepare them with these essential tools."

Currently, the KPMG Accounting Research Center (ARC) is open to accounting students and professionals for meetings, presentations, and other similar events.

In phase one, the SOA (through funding from KPMG and other accounting professionals) invested over \$50,000 to upgrade the research facility of this room. The room has over 20 computers and is the first wireless computer lab allowing students to bring their own laptops to the room and

connect to the network.

Phase two of ARC development involves additional electrical wiring installation and the purchase of 20 wireless laptops. Laptops will be made available to students when all the 20 stationary computers are in use.

"We are grateful for the accounting community's support in our quest to increase the quality of students entering the workforce," says Pourjalali.



Professor Jenny Teruya thanks a representative from KPMG for their support in helping the UH School of Accountancy upgrade its research facilities.

2001-2002 Scholarship Recipients Undergraduate

AICPA Scholarship (\$5,000)

Jared Au

Fish Scholarship

James Atkinson
Jenny Garcia-Quinones

Florence Hutson Driskel

Gina Chung
Loren Tsugawa

Dennis Ching Memorial

Kunihiro Morimoto
Baron Nakano

Deloitte & Touche LLP

Kristopher Li
Ying Yan Chen

Hawaii Accounting Education Foundation

Alina Cheng

Manuel Sylvester

Danielle Tarumoto

J. Edwin Whitlow

Carrie Cheung
Koral Ha
Lori Stamper

CBA Alumni Friendship Golf Tournament

Jennie Yamaki

Hideo Noguchi International Scholarship in The Center for Japanese Global Investment & Finance

Pak Ho Chan
Wai Hung Lo
Hsiao-Ying Wen

Marge Sylvester

Krista Stanfill

Beta Gamma Sigma

Jared Au
Yvette Nozaki

Graduate

Fish Scholarship

Trisha Shinsato

CBA General Scholarship

Kazuoki Aikawa
Erlin Sarwin

Accounting Students Receive Top Honors at CBA Business Night

Business Night 2002, an annual awards dinner to recognize outstanding business graduate and undergraduate students, was held at the Hilton Hawaiian Village in April. The event was sponsored by Oceanic Time Warner Cable and organized by the Inter-Business Council, an umbrella organization of student clubs in the College.

Students are nominated and chosen by faculty based on academic and service excellence. The School of Accountancy award recipients and their sponsoring companies are:



Jenny Garcia-Quinones
Outstanding Junior in
Accounting (Ernst &
Young LLP, \$1,000)



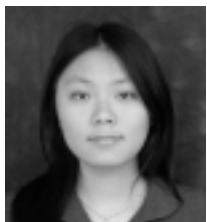
Benjamin Duquette
Special Senior in
Accounting (Ernst &
Young LLP, \$1,000)



Alina Cheng
Special Senior in Accounting
(Hawaii Association of
Public Accountants - Oahu
Chapter, \$1,000)



Danielle Tarumoto
Outstanding Senior in
Accounting (Hawaii Society
of Certified Public
Accountants, HSCPA,
\$1,000)



Ying Yan Chen
Special Senior in
Accounting (KPMG
LLP, \$1,000)



Jared Au
Special Senior in
Accounting (Hawaii
Association of Public
Accountants - Oahu
Chapter, \$1,000)



Aedward Los Banos
Special Senior in
Accounting (Grant
Thornton LLP, \$1,000)



Kristi Arakaki
Outstanding Master of
Accounting Student
(Deloitte & Touche LLP,
\$1,000)

Accounting Club Shows Team Spirit at SUPER CLUBS DAY



Honor Roll of Donors

Individuals listed in this honor roll of donors have supported the UH School of Accountancy between July 1, 2001 through August 31, 2002.

\$10,000 and up

Mr. & Mrs. Howard H. Karr
Ohana Foundation Administration
PricewaterhouseCoopers LLP

\$1,000 to \$9,999

Arthur Andersen LLP Foundation
Mr. & Mrs. Avery K. Aoki
Ms. Kathy Castillo
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Mr. Grover N. Wray
Mr. Thomas Yamachika
Dr. & Mrs. David C. Yang
Mr. Allan T. Yasue
Ms. Denise Yoshida

\$500 - \$999

American General Financial Group
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Hawaiian Electric Ind Charit Fdn
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Mr. Michael J. O'Malley
Ms. Joyce M. Tamori
Mr. & Mrs. Wayne T. Toma
Ms. Dawn A. Yamamoto
Mr. & Mrs. Glenn K. L. Yee

\$100 - \$499

Mr. Glen S. Aoki
Mr. & Mrs. Otomatsu Aoki
Mr. Keith M. Asato
Mr. & Mrs. Roland Y. C. Au
Ms. Kathryn L. Beadles
Mr. & Mrs. Michael J. Calegari
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Mr. Eric T. Chang
Ms. Helen Shuei Chang
Mr. Norman T. S. Chong
Mr. Landon H. W. Chun
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UH President Evan Dobbelle congratulates Jenny Teruya, assistant professor of the School of Accountancy, as the recipient of the 2002 Chancellor's Citation for Meritorious Teaching.



(From left to Right) CBA Dean David McClain, Lloyd Fujie, managing partner and Gary Nishikawa, partner of Deloitte & Touche, and Director of SOA Hamid Pourjalali gather at the School of Accountancy's reception for Deloitte & Touche.

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David McClain, dean of the UH College of Business Administration, greets alumni at the inaugural Alumni Day 2002. More than a hundred alumni returned to campus for a fun-filled day of events.



Director of Pacific Asian Management Institute (PAMI) and Accounting Professor Shirley Daniel welcomes participants at the annual Paul Chung Memorial Lecture.

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Calendar

December	22	UH Fall Commencement Ceremony 9 a.m. (undergraduate) and 2 p.m. (graduate) at the Stan Sheriff Center
January	13	First day of instruction
March	24-28	Spring Recess
April	17	CBA Business Night Hilton Hawaiian Village, Coral Ballroom, 5:00 p.m. For more information call (808) 956-6972
	22	Hawaii Business Plan Competition Finals UH Architectural Building, 5:30 p.m.
May	1	Deadline for the Fall 2003 Combined MAcc and Executive Accounting Program
	18	Spring 2003 Commencement Ceremony 9 a.m. (undergraduate) and 2 p.m. (graduate) at the Stan Sheriff Center
	27	Summer Session I Begins

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