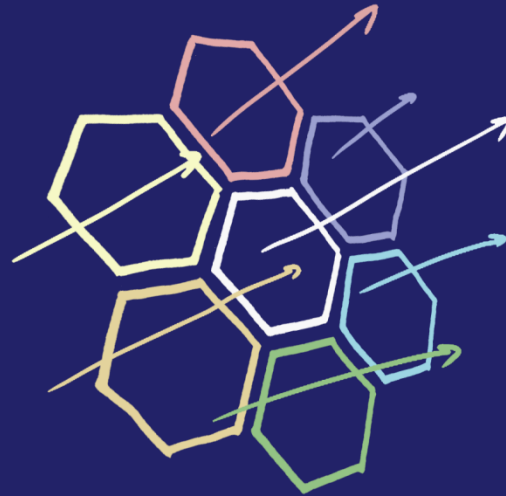


The Pathways Commission



**Vision for the First Academic
Exposure to Accounting**

Contributors to the Pathways Vision Model:

- ❑ Ellen Glazerman, Ernst & Young
- ❑ Leslie Knowlton, Deloitte
- ❑ Lisa Koonce, University of Texas
- ❑ Sam Leno, formerly Boston Scientific
- ❑ David Moss, Citigroup - Citi Markets
- ❑ Dan Roam, Digital Roam, Inc.
- ❑ Julie Smith David, American Accounting Association
- ❑ Tracey Sutherland, American Accounting Association
- ❑ Mike Tiller, Indiana University, Chair of Vision Committee
- ❑ Carolyn Wilson, Boston College
- ❑ Pete Wilson, Boston College

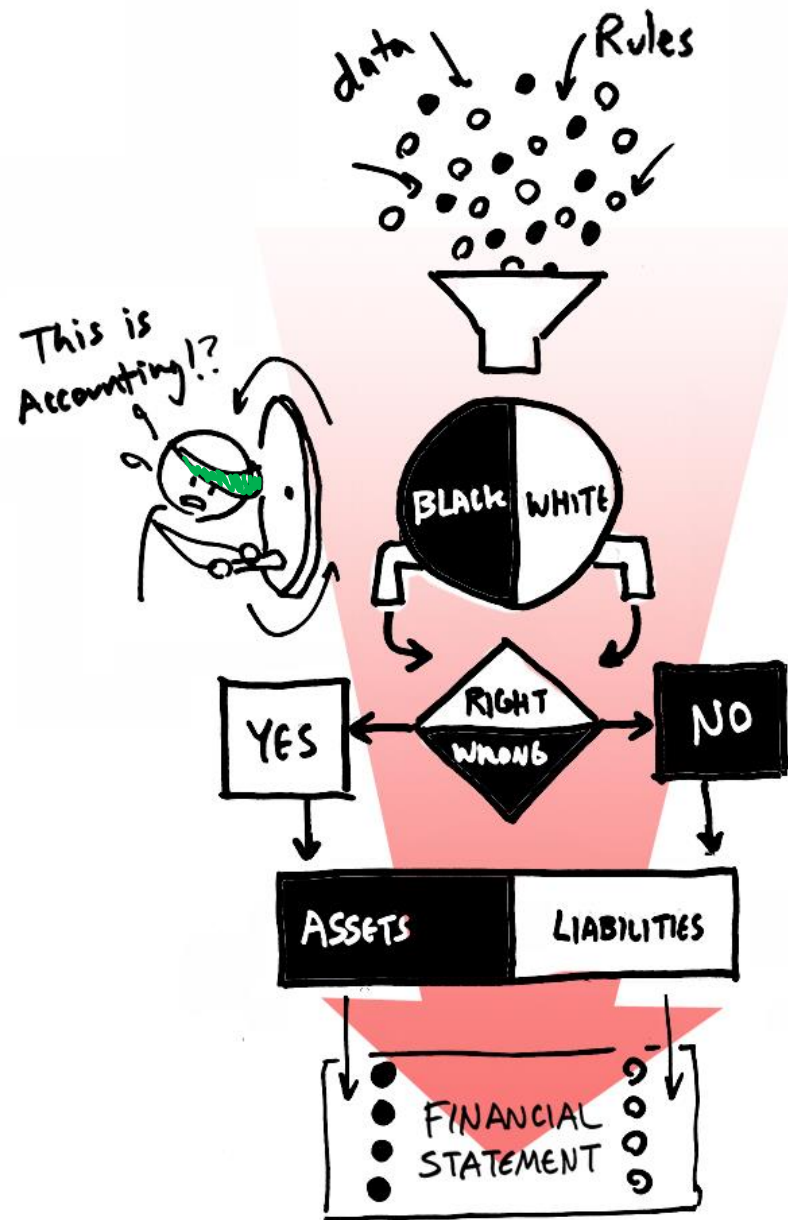
The “First Academic Exposure” is a student’s first introduction to accounting.

☐ This may occur in:

- High School**
- Community College**
- 4-year College**
- Graduate School**
- Executive Education**

☐ Depth and breadth of content vary with course objectives and student context.

Through this view, the public perceives accounting as a mechanical, black-or-white, right-or-wrong process.

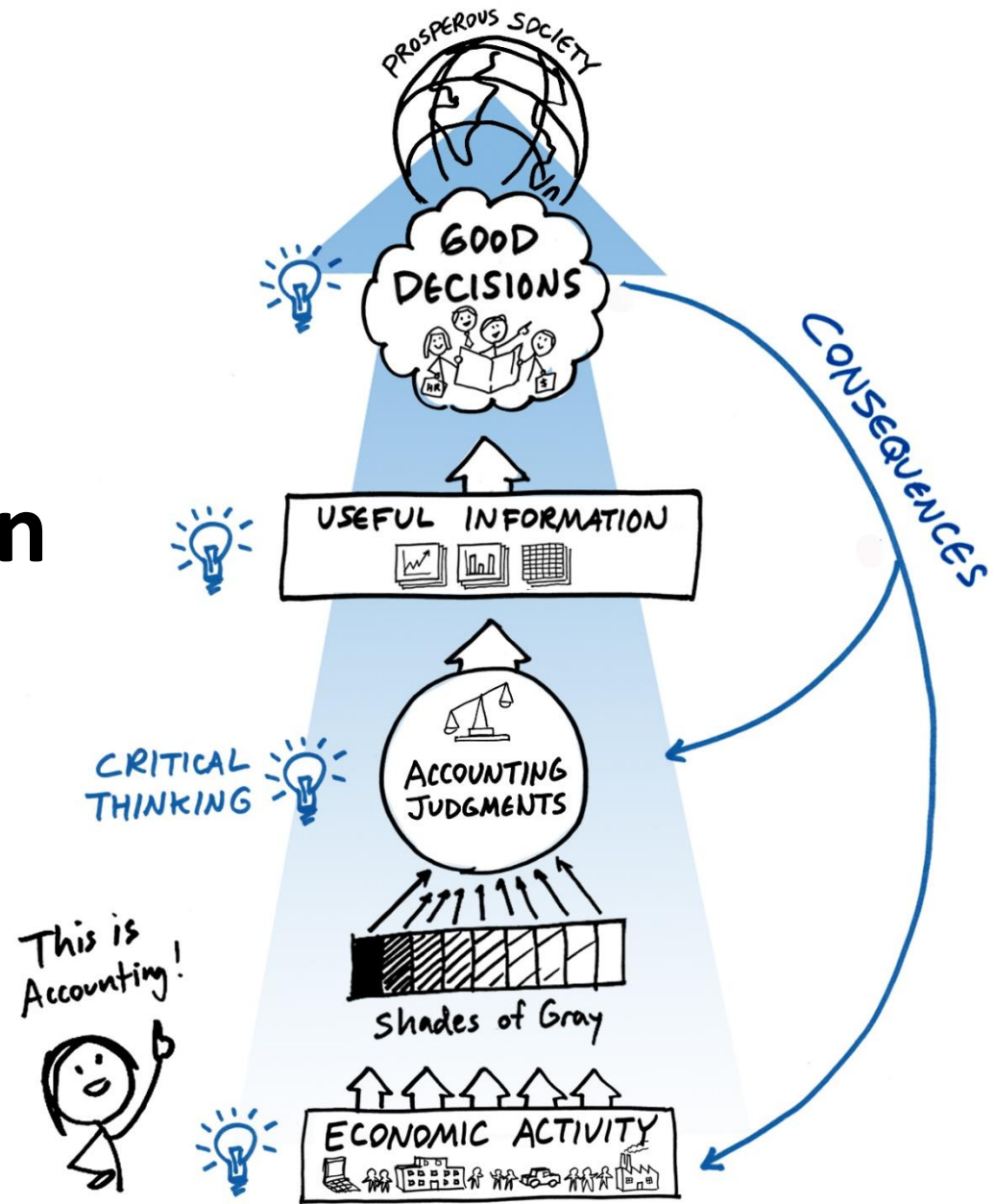


Reality is that accounting plays a critical role in supporting a prosperous society.

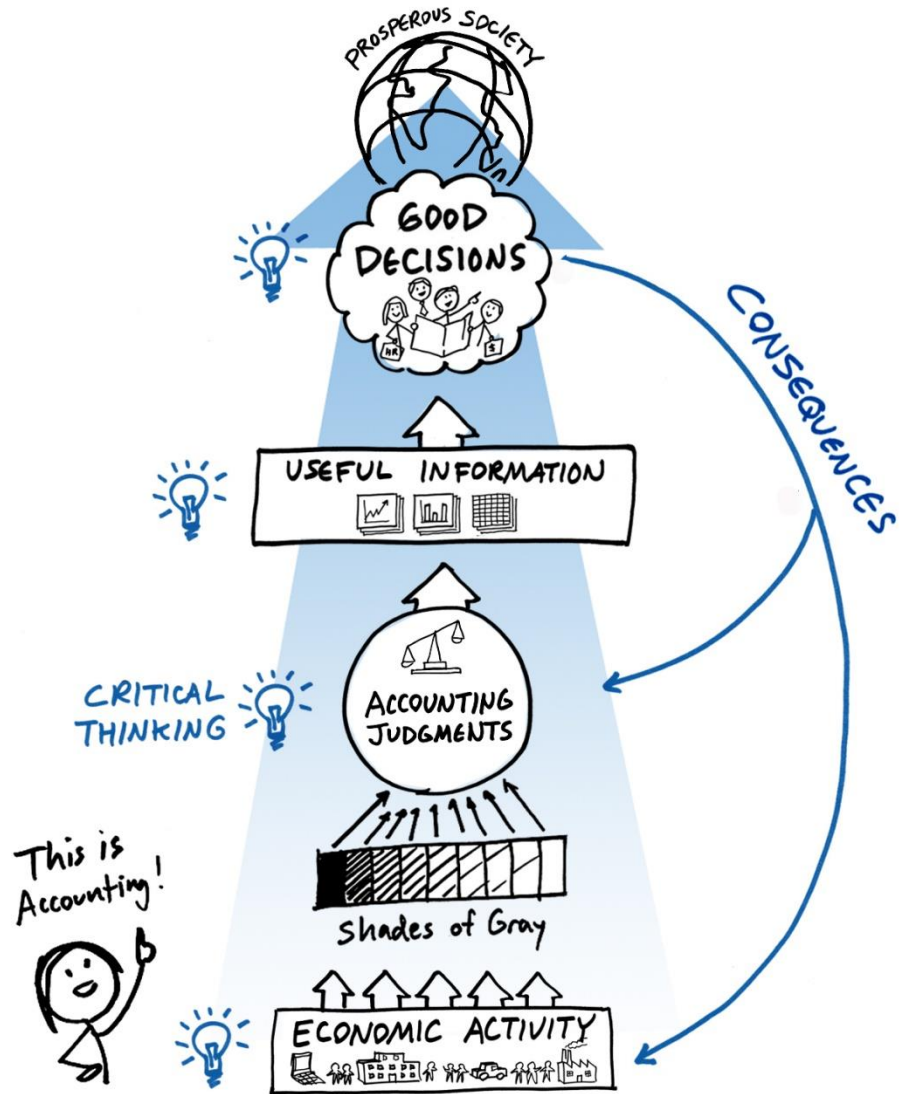


THE ACCOUNTANT

This is the “Pathways Vision Model.”

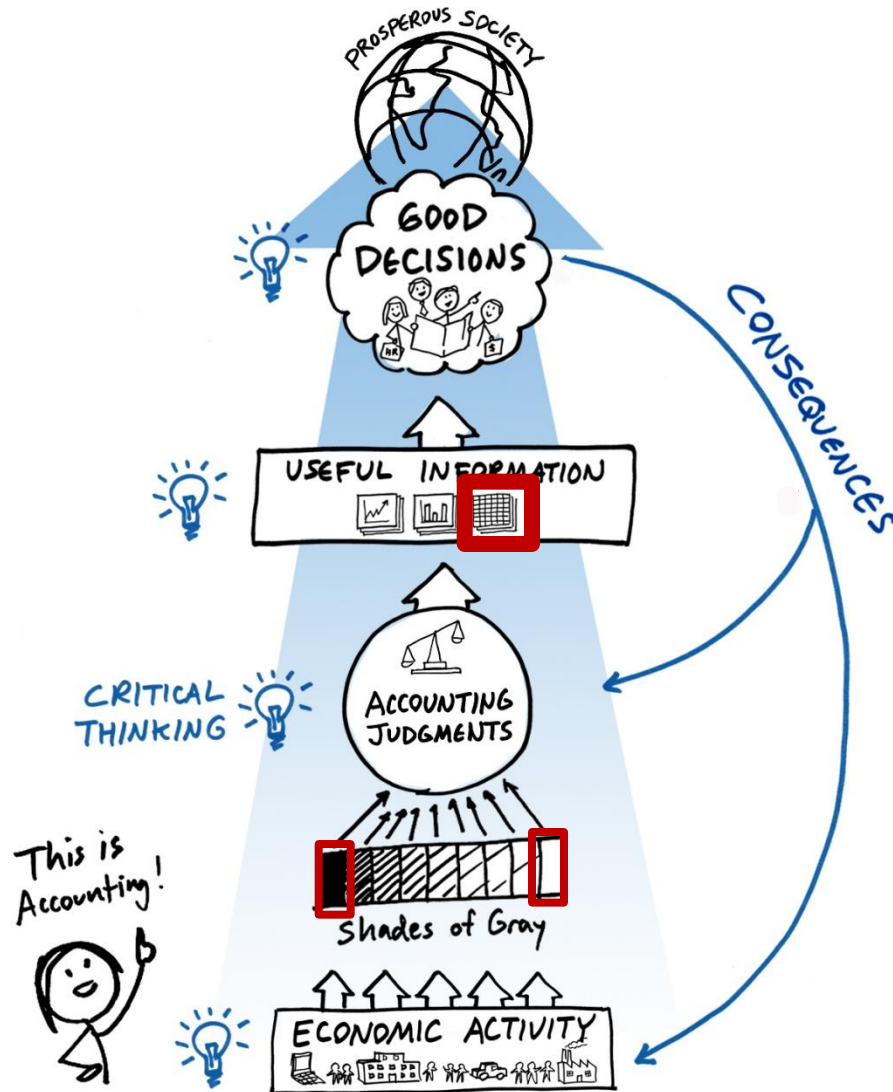


Often it is said that ...



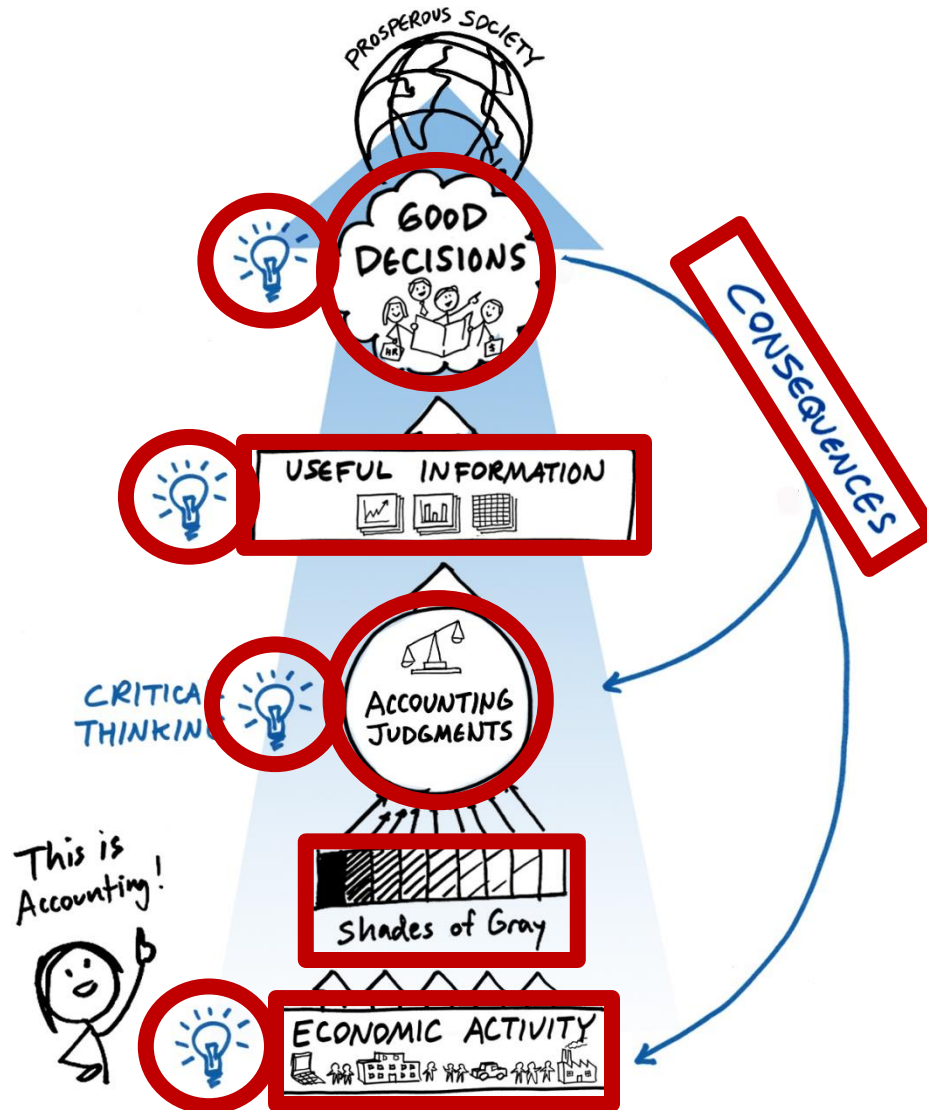
Accounting is the language of business.

However, the public's perception is narrow.



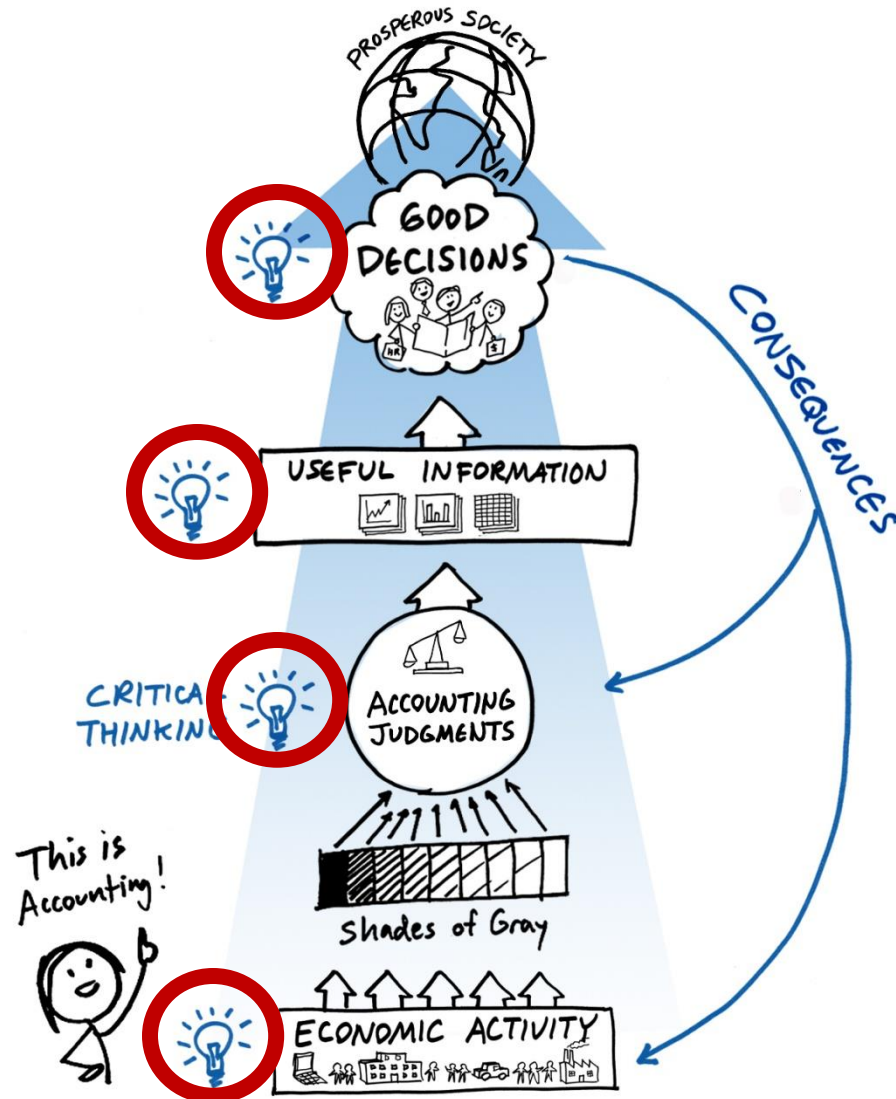
The public's view of recording and reporting numbers and following "black and white" rules, while essential, is only the grammar.

Rather...

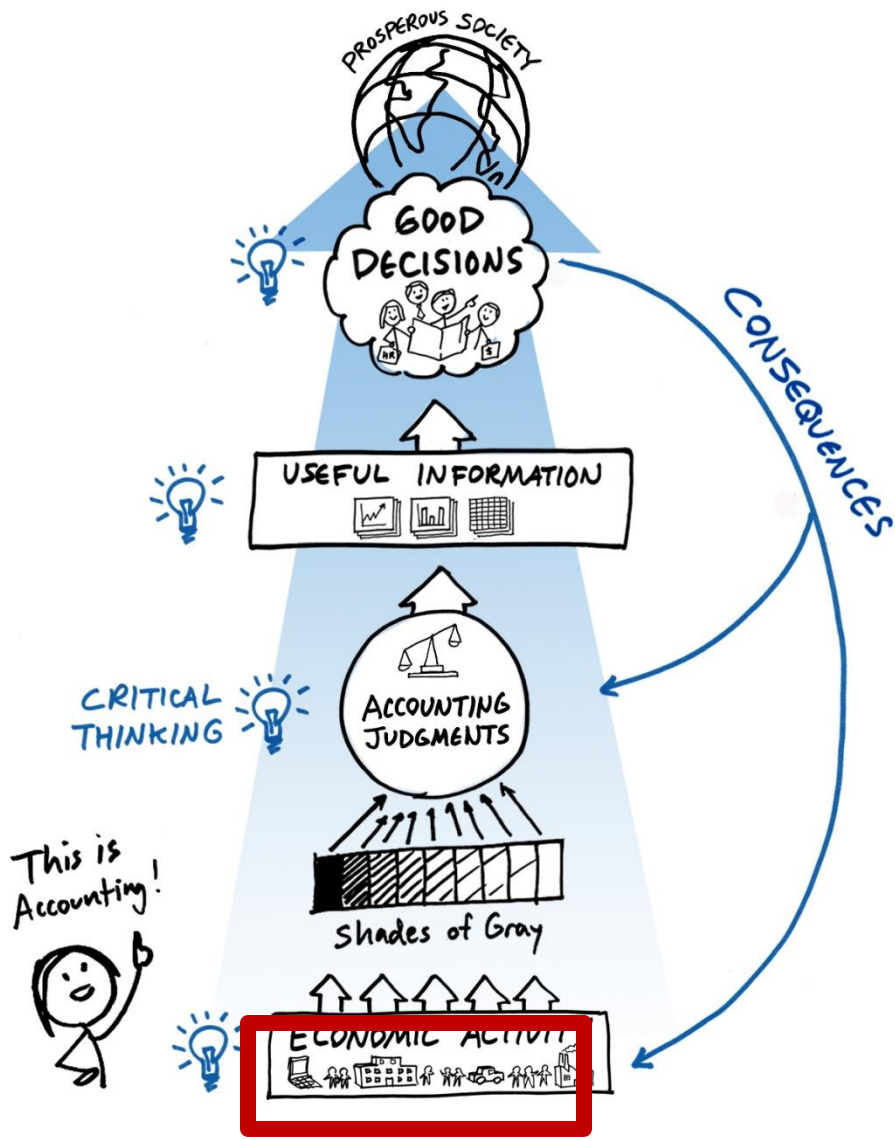


A subtle aspect of accounting, like nuances in other languages, is that it both affects and is affected by the business reality and culture.

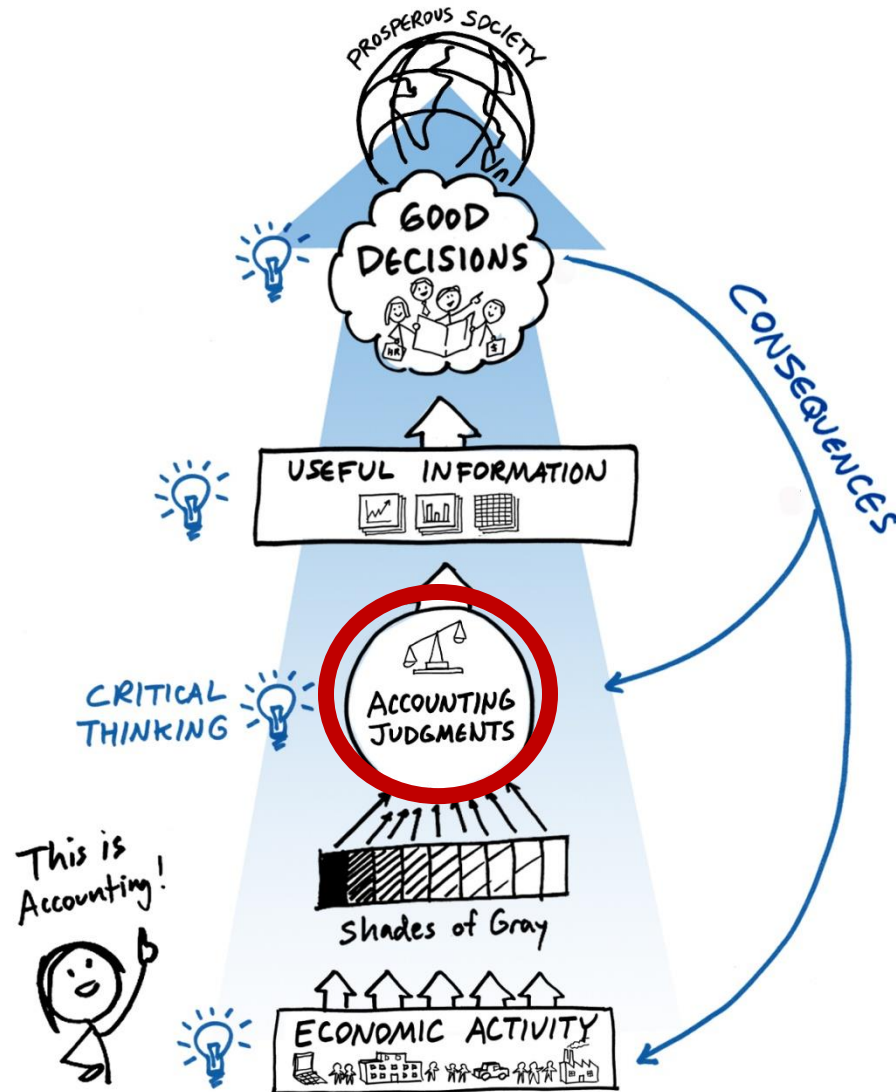
Critical Thinking



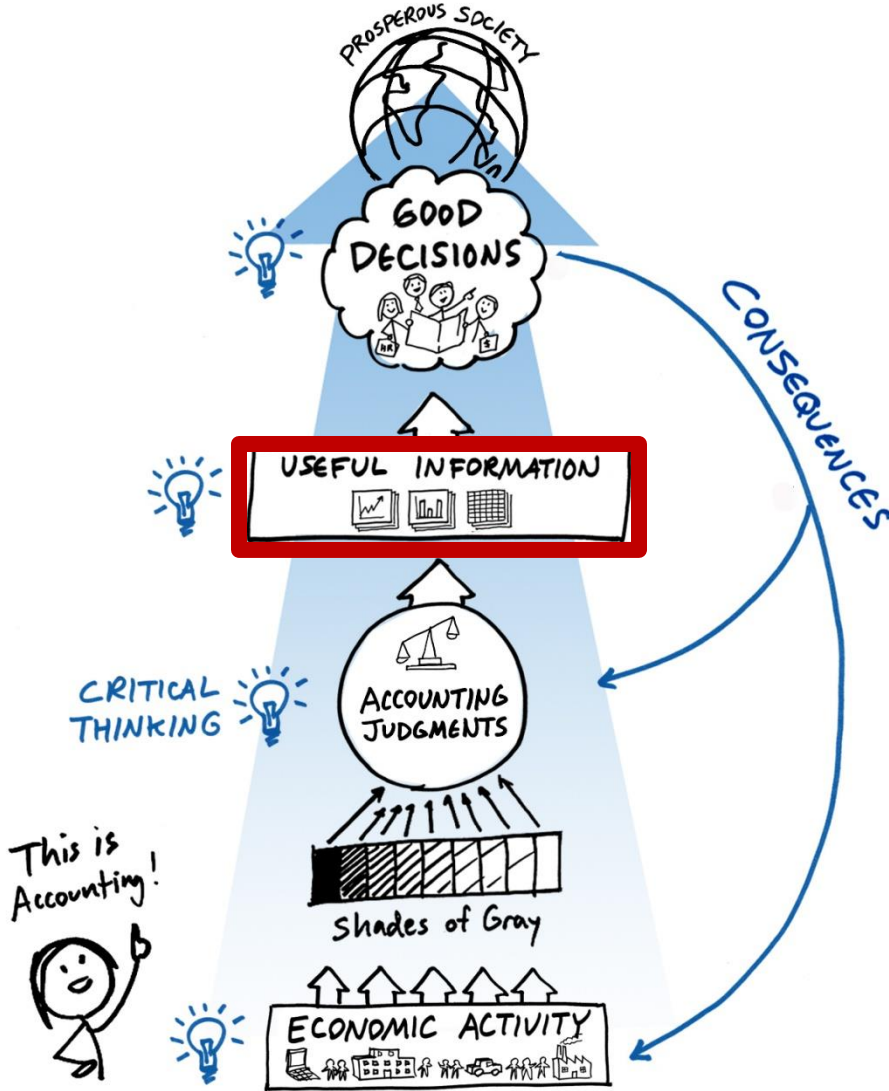
Economic Activity



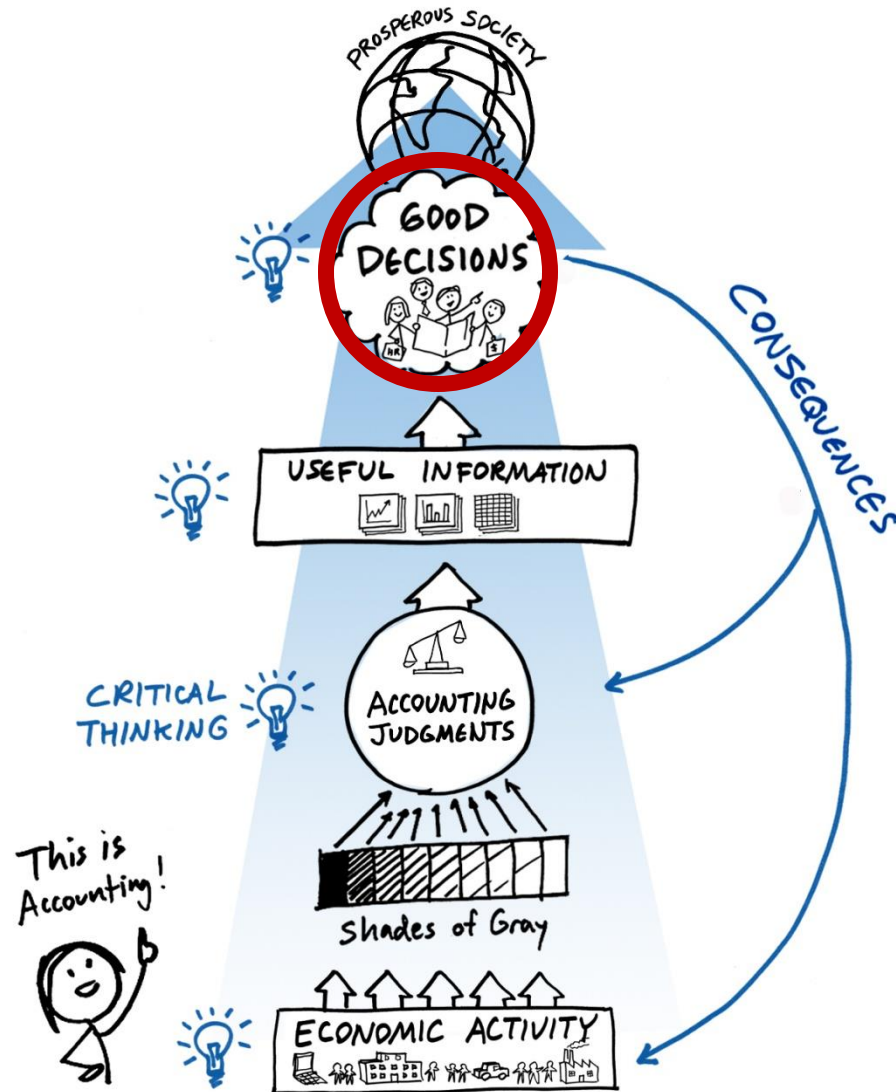
Accounting Judgments



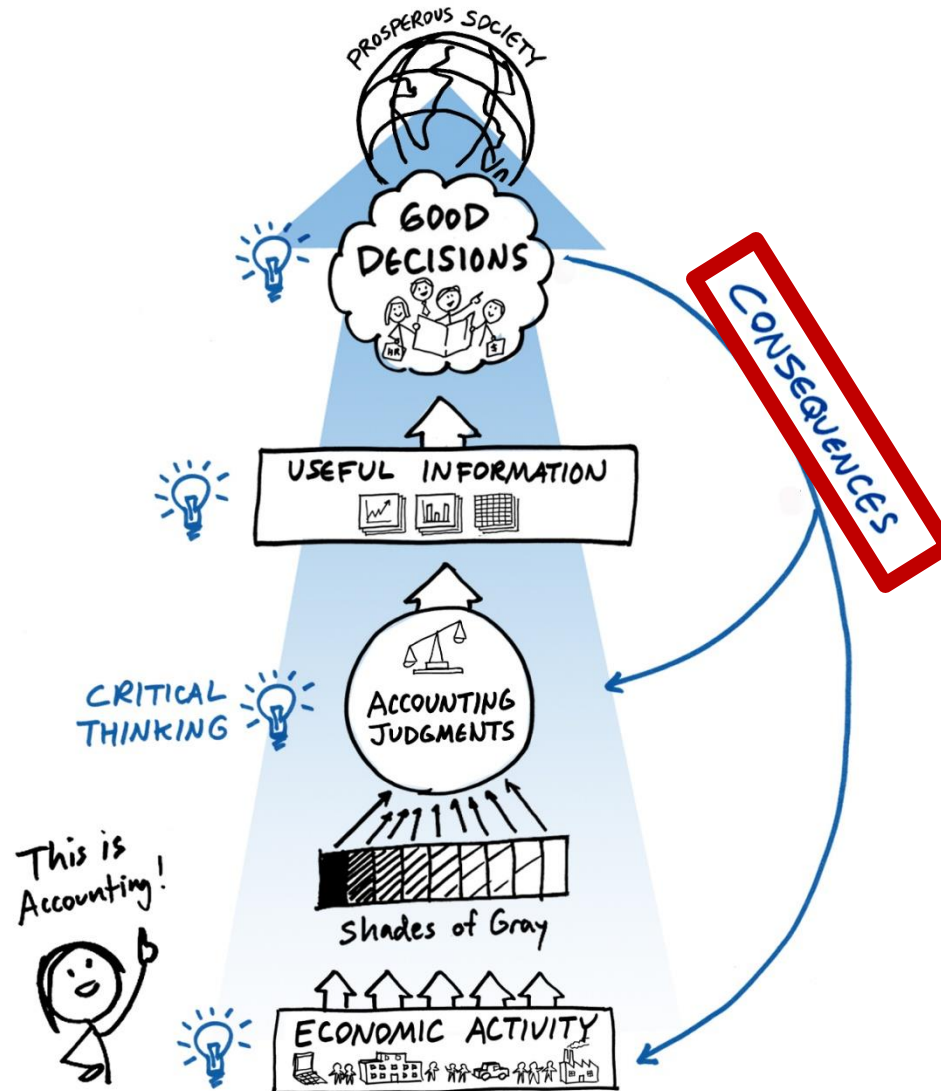
Useful Information



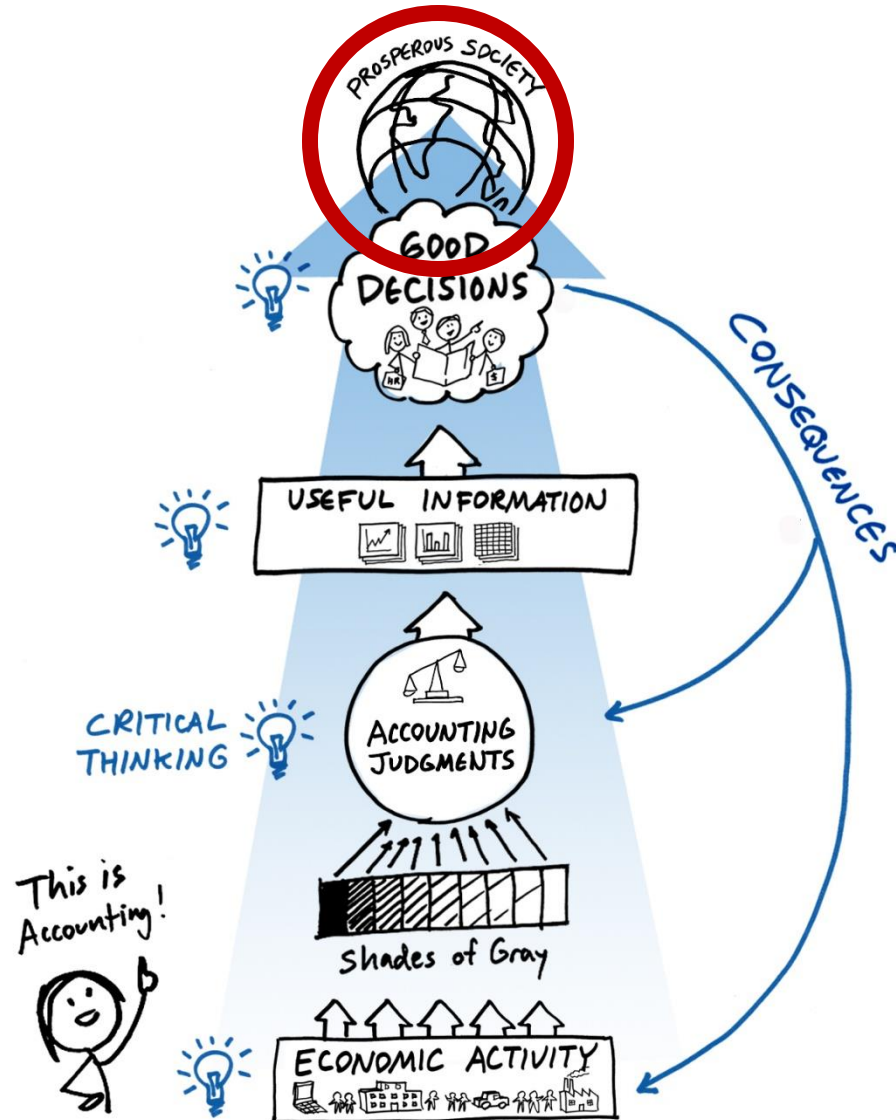
Good Decisions



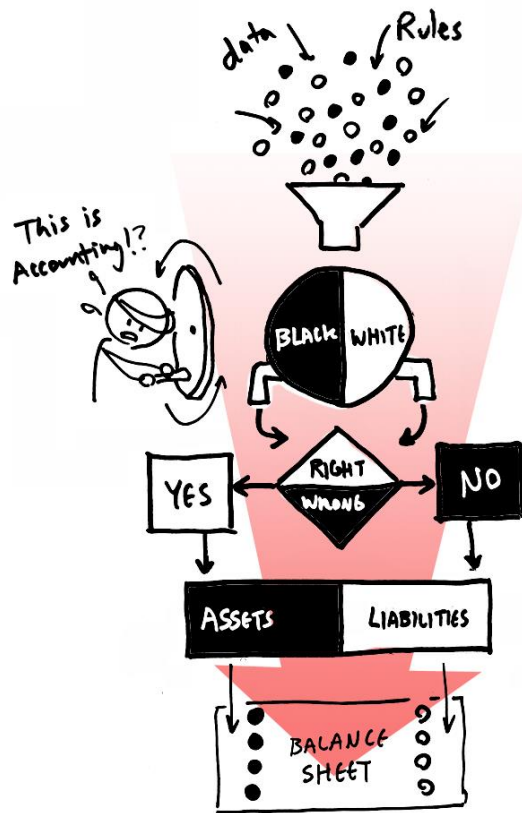
Consequences of User Decisions



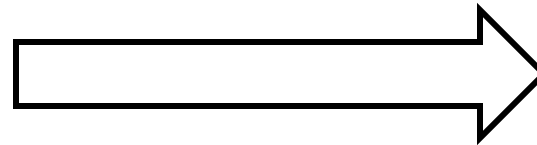
Prosperous Society



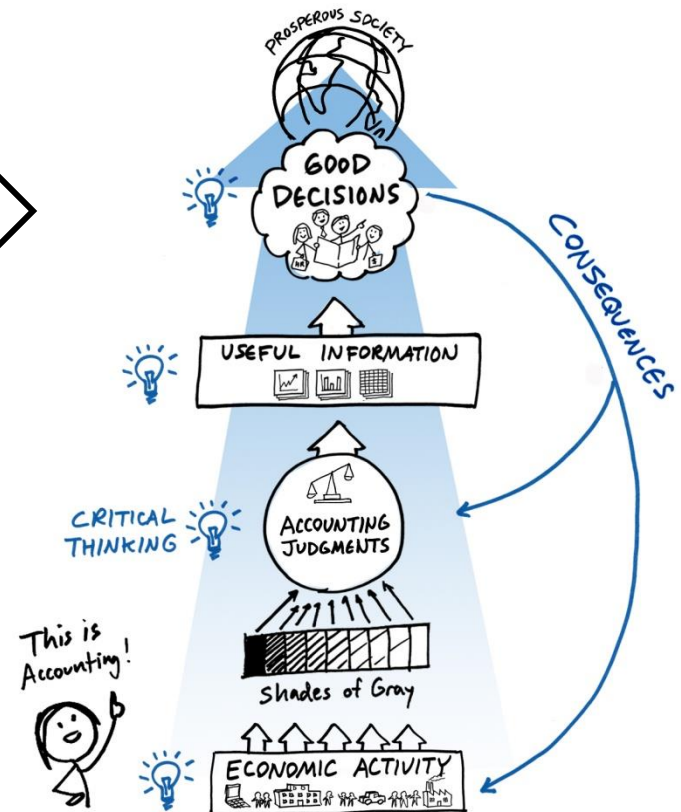
As educators, our goal is to shift the perception toward the reality.



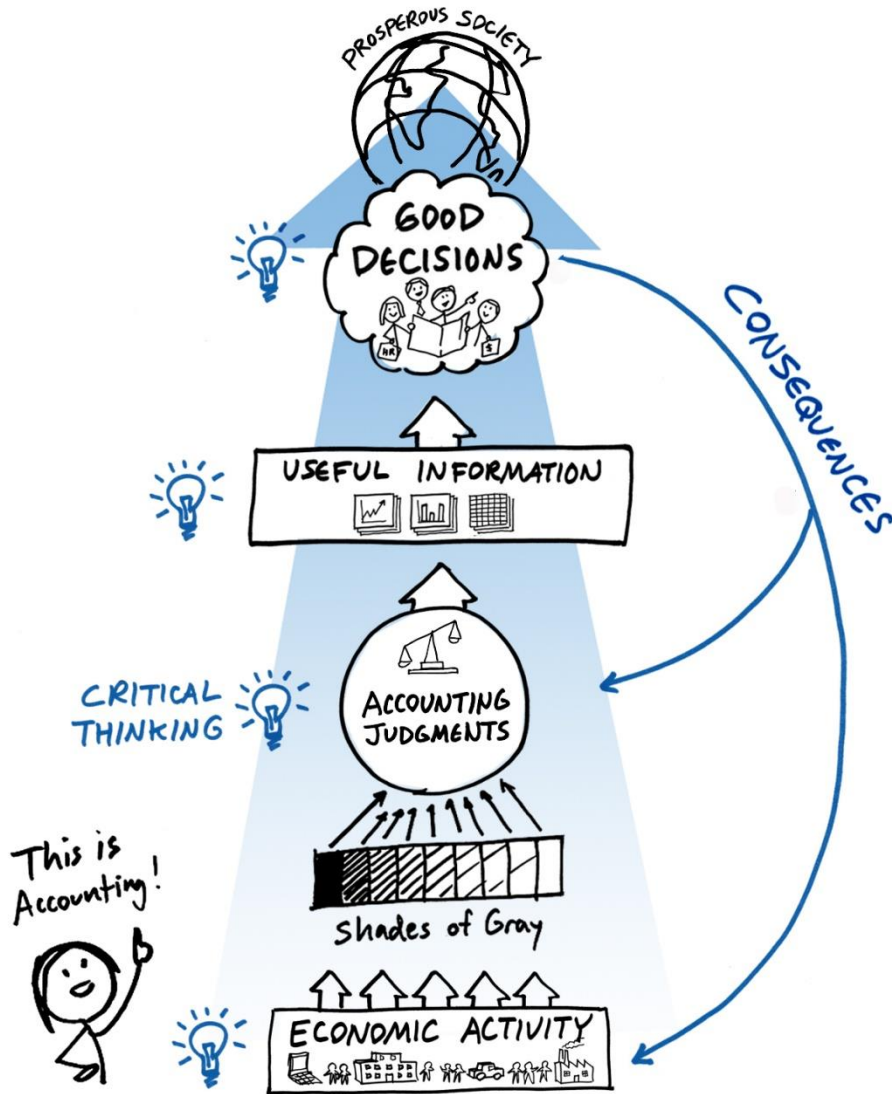
Education



The first course has the broadest impact.

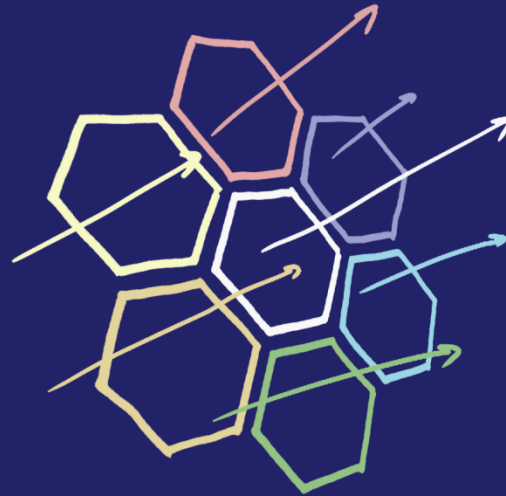


Lastly, this accommodates diverse educational missions



- All of the elements of the model can be emphasized at various levels based on each school's students and mission.
- We recommend the first course cover at least a general awareness of all of the elements and the ways they are connected.

THOUGHTS?



The Pathways Commission