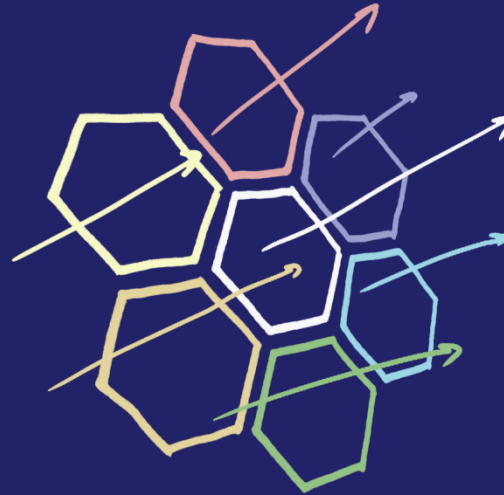


The Pathways Commission



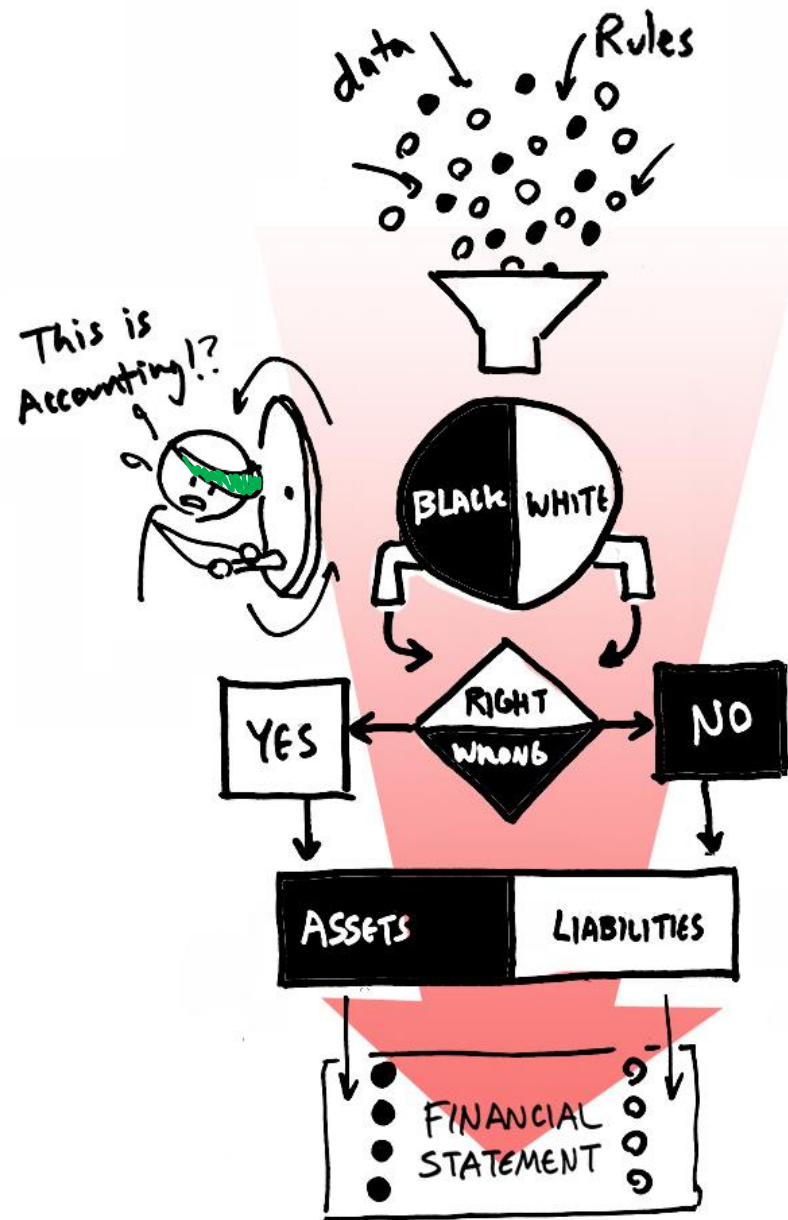
Vision for ~~the First Academic Exposure to~~ Accounting

G. Peter and Carolyn R. Wilson
AAA 2013 Northeast Region Meeting

Contributors to the Pathways Vision Model:

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

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

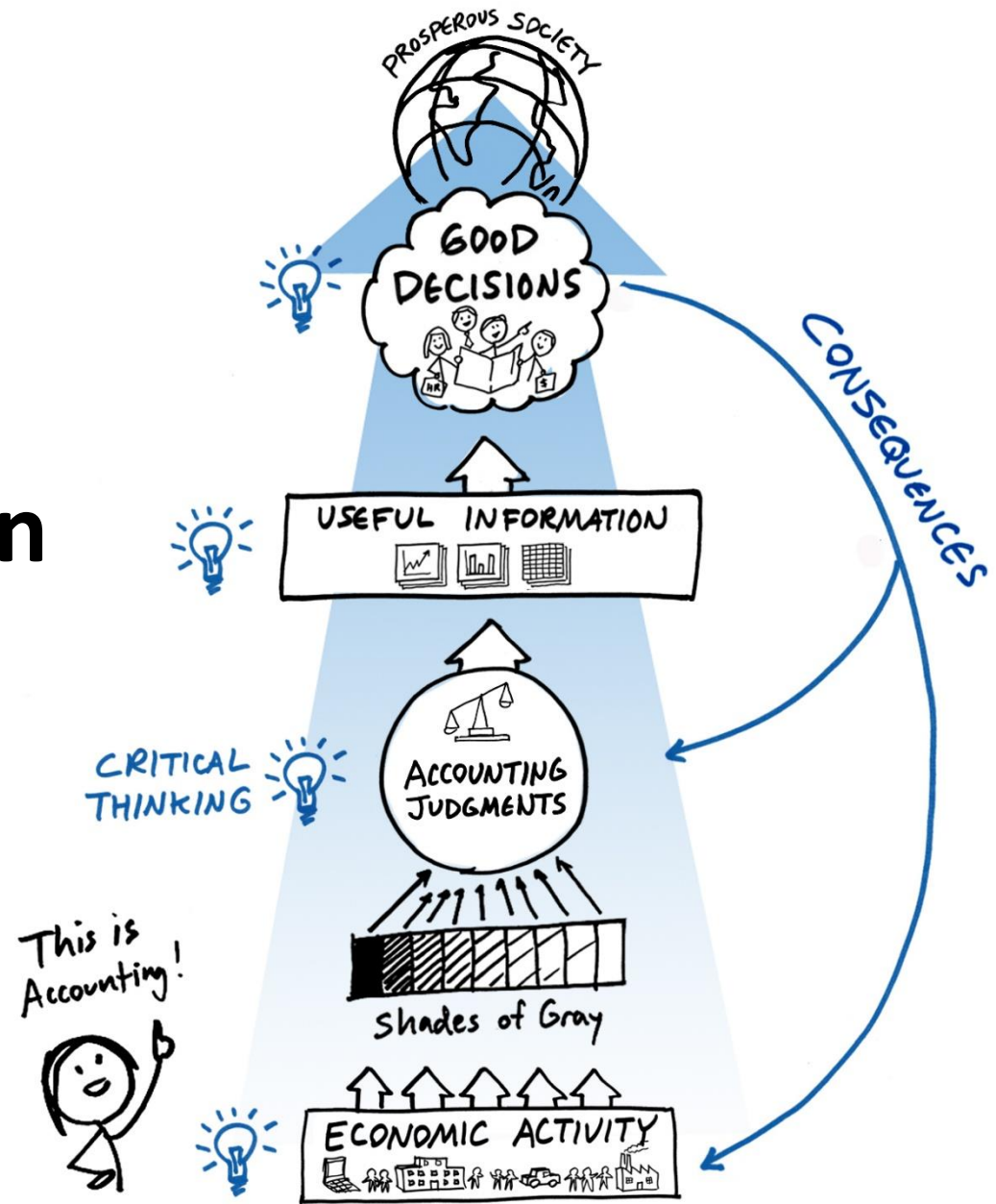


Reality is that accounting plays a critical role in supporting a prosperous society.

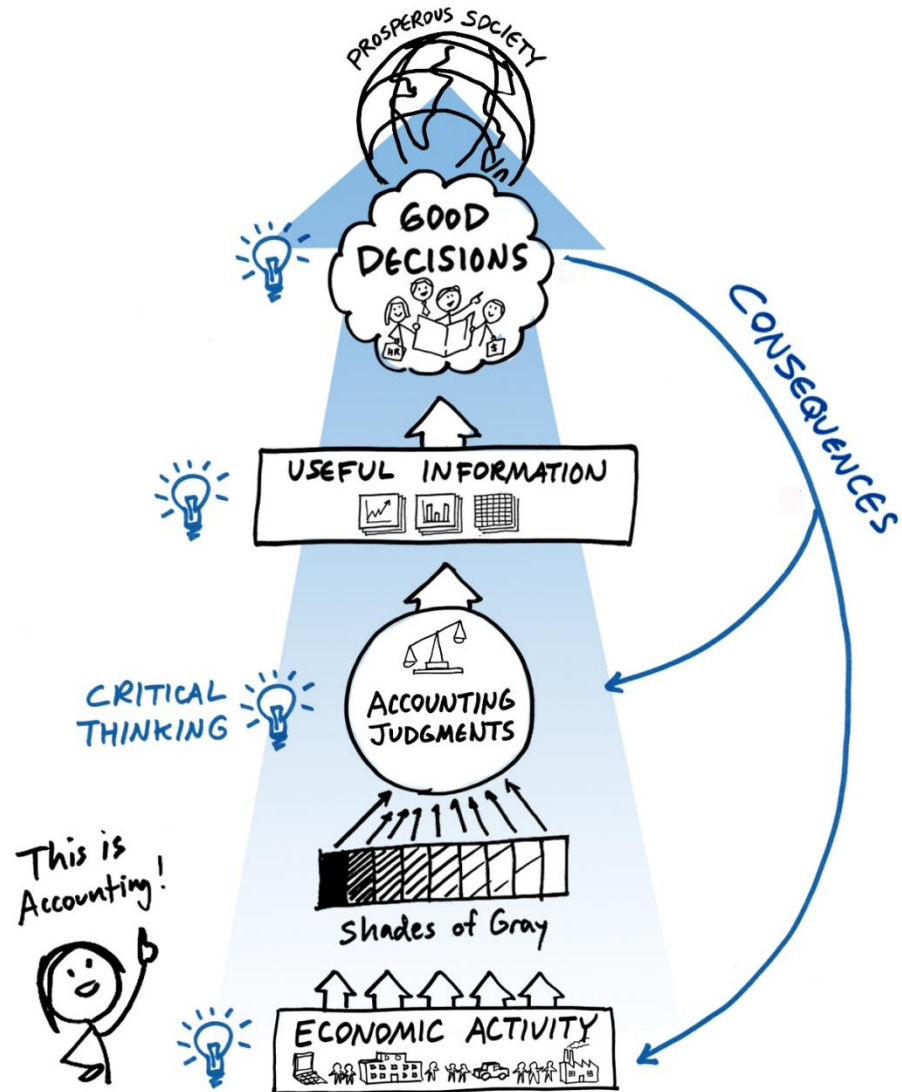


THE ACCOUNTANT

This is the “Pathways Vision Model.”

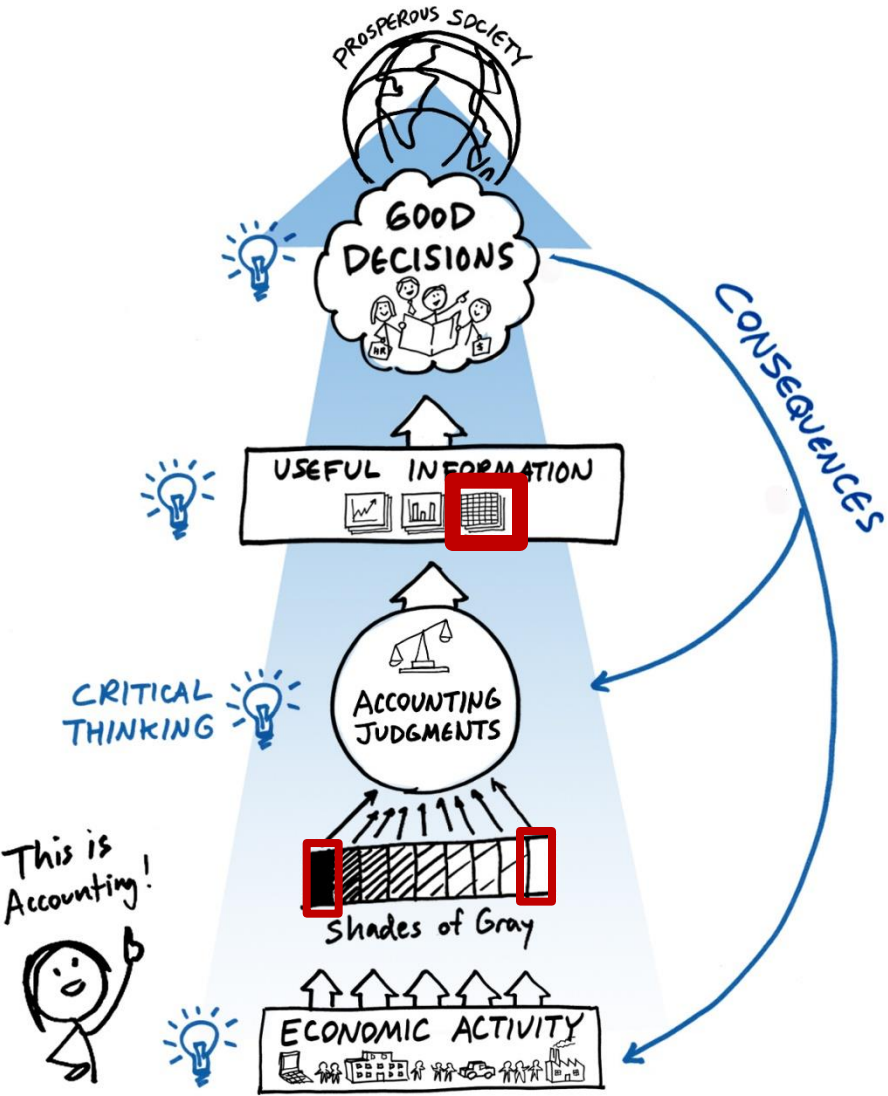


Often it is said that ...



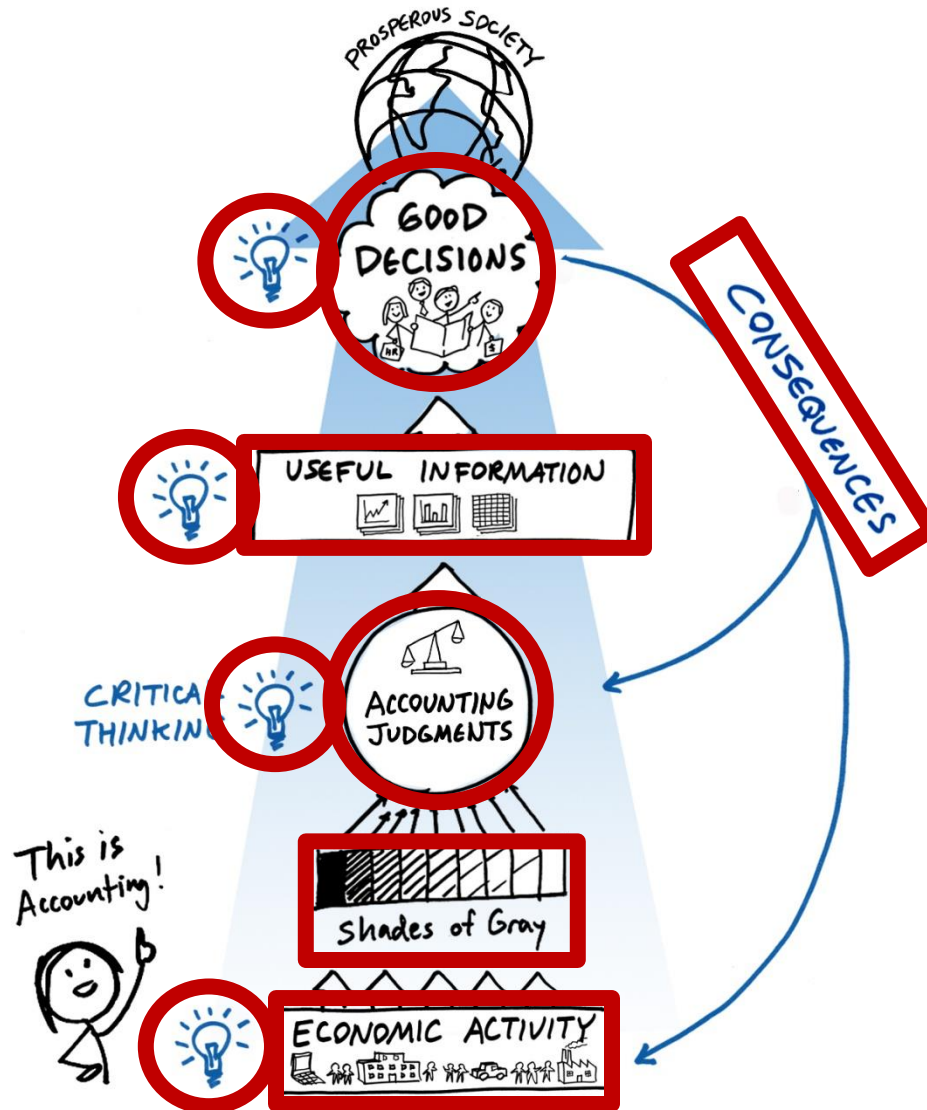
Accounting is the language of business.

However, the public's perception is narrow.



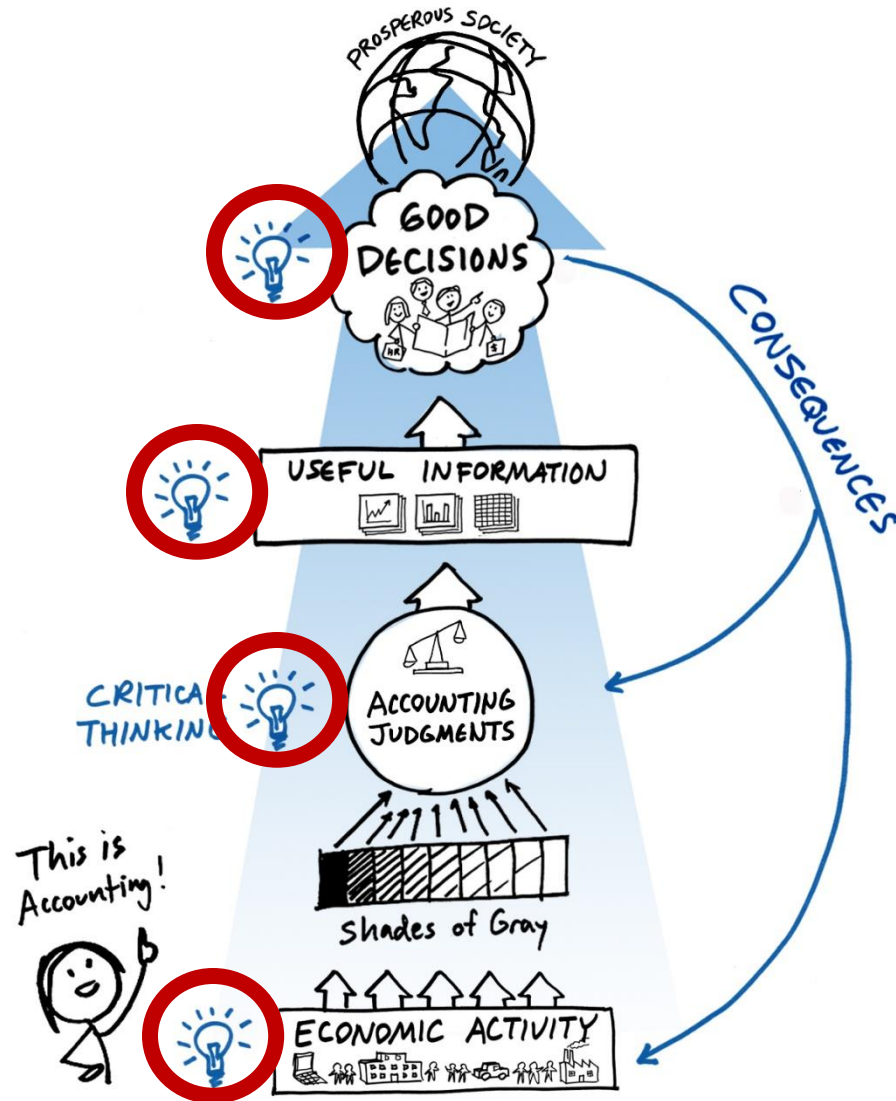
The public's view of accounting following "black and white" rules, while essential, is only the grammar.

Rather...

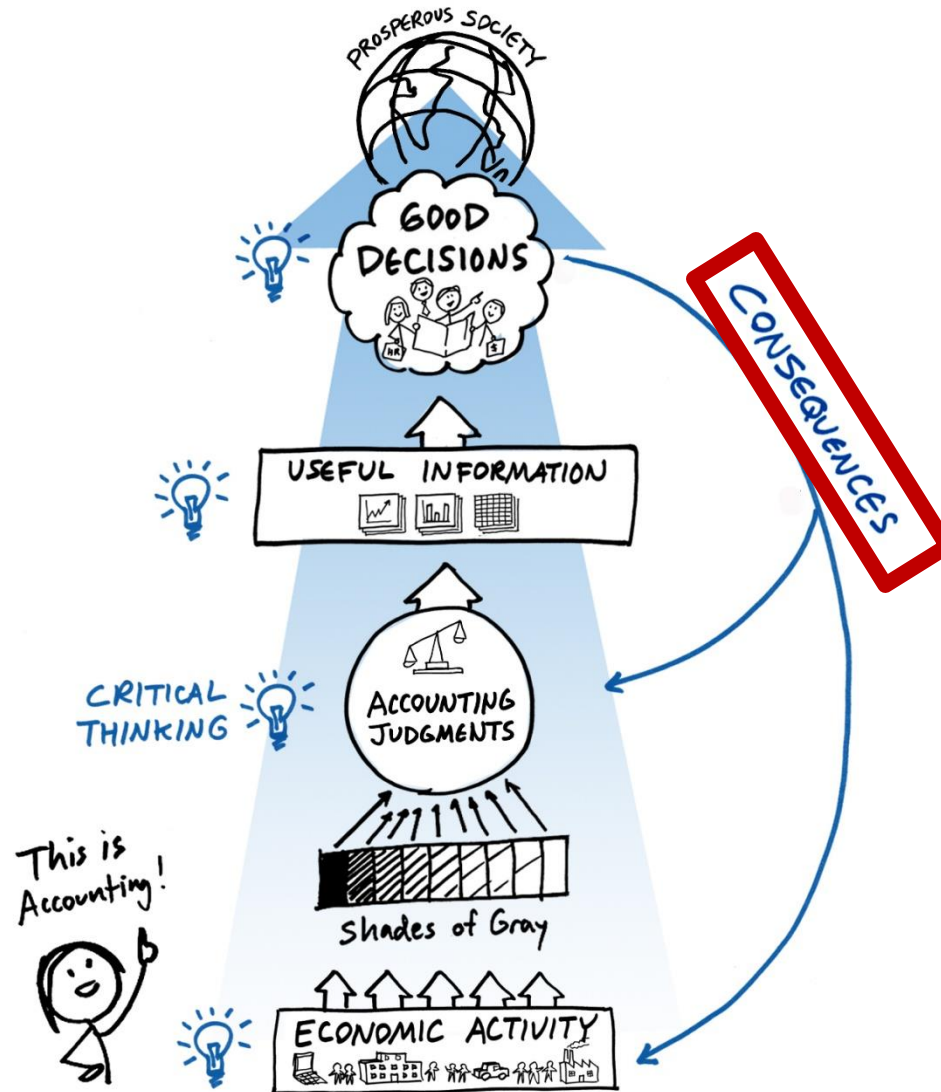


A subtle aspect of accounting, like nuances in other languages, is that it both affects and is affected by the business reality and culture.

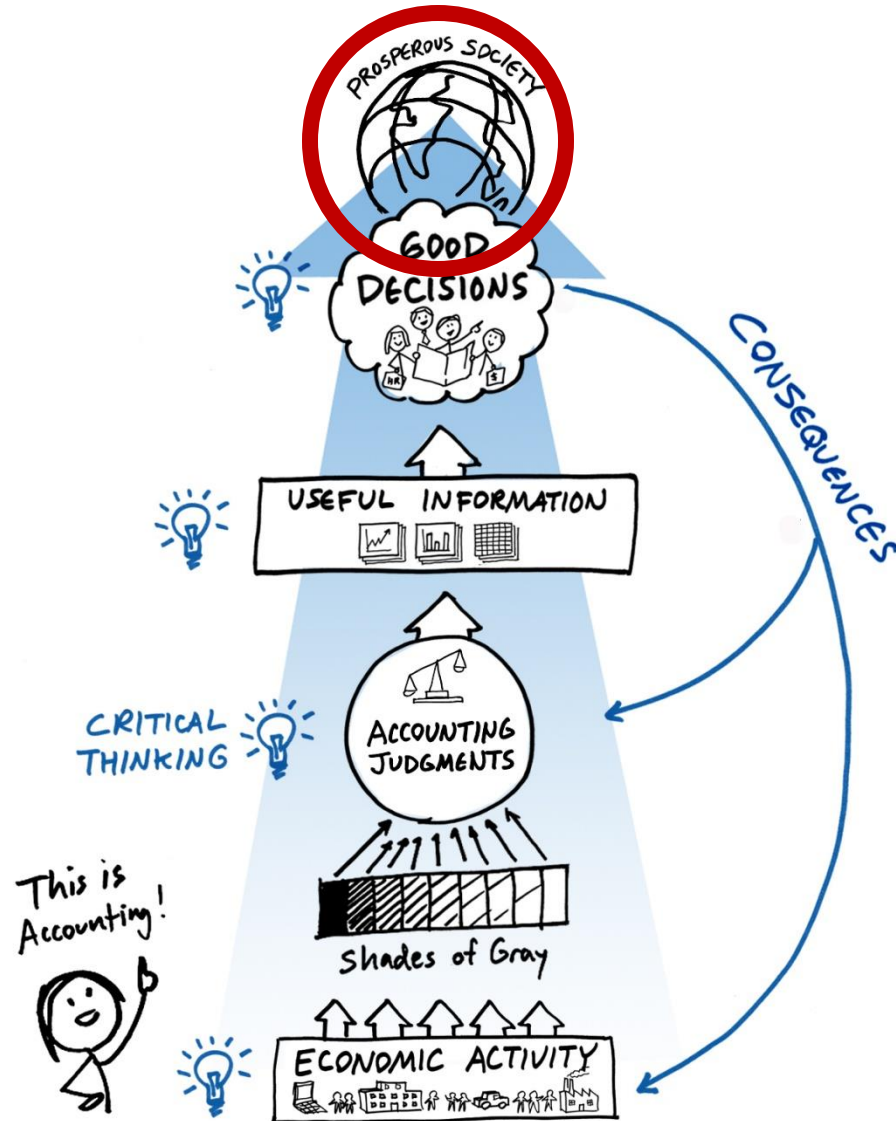
Critical Thinking



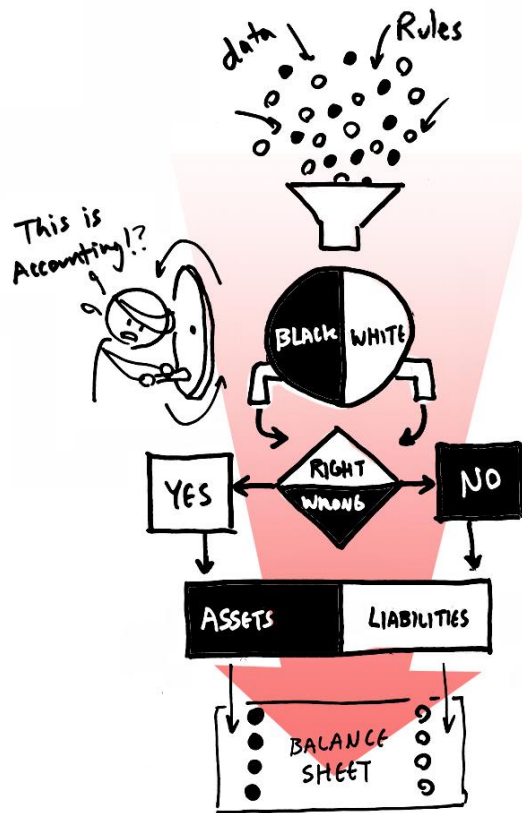
Consequences of User Decisions



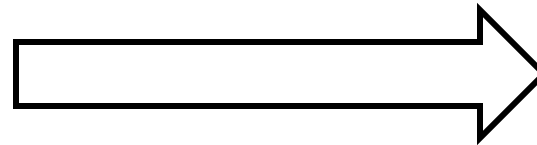
Prosperous Society



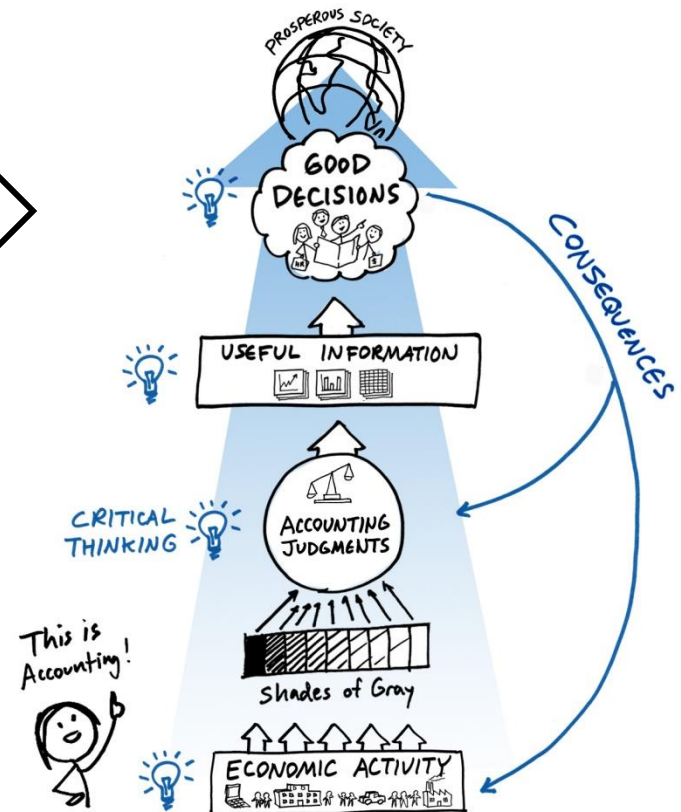
As educators, our goal is to shift the perception toward the reality.



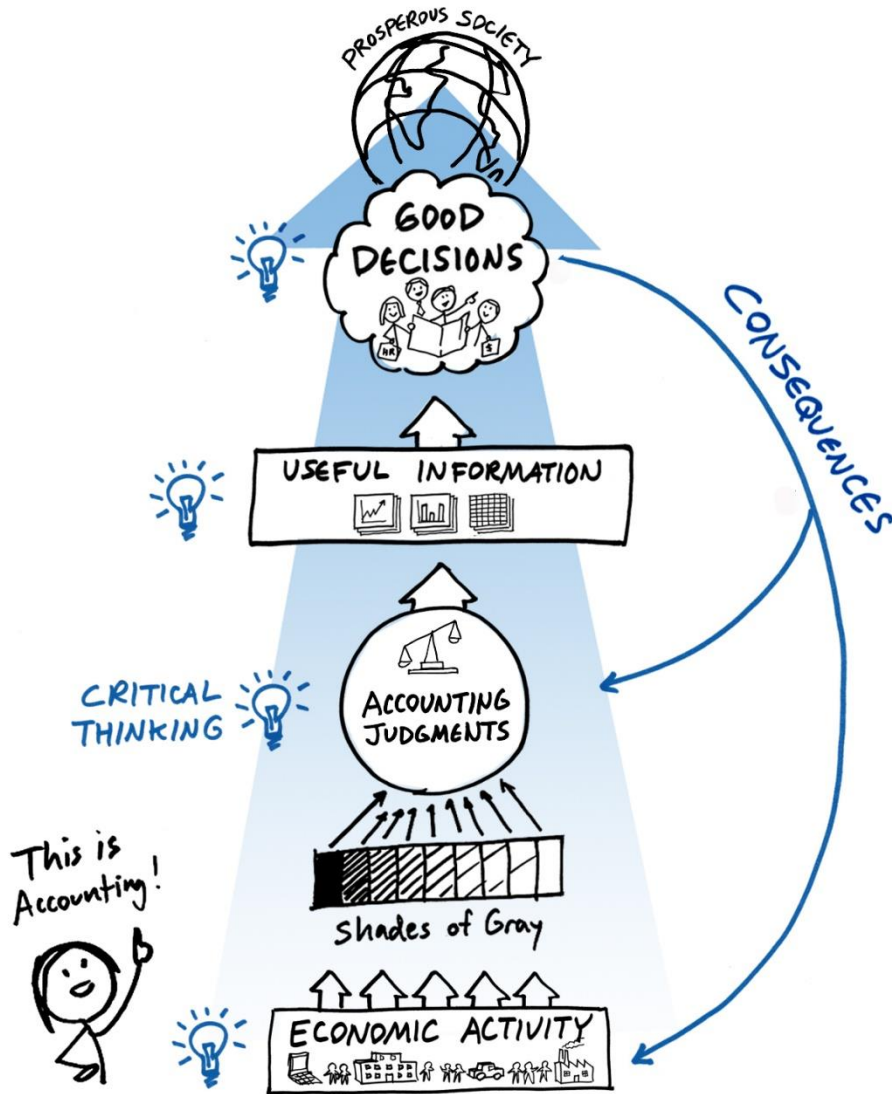
Education



The first course has the broadest impact.

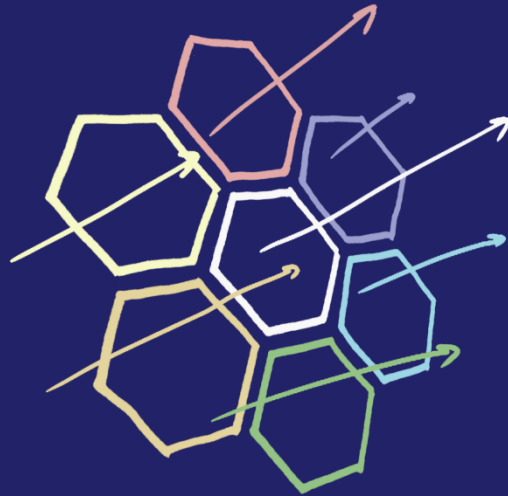


Lastly, this accommodates diverse educational missions



- 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 Vision Model at AAA Commons

<http://commons.aaahq.org/hives/a943df3efc/summary>