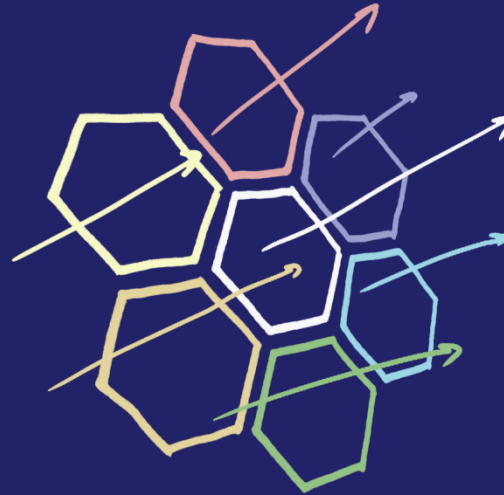


The Pathways Commission



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

G. Peter and Carolyn R. Wilson
AAA 2013

Polling Question 1

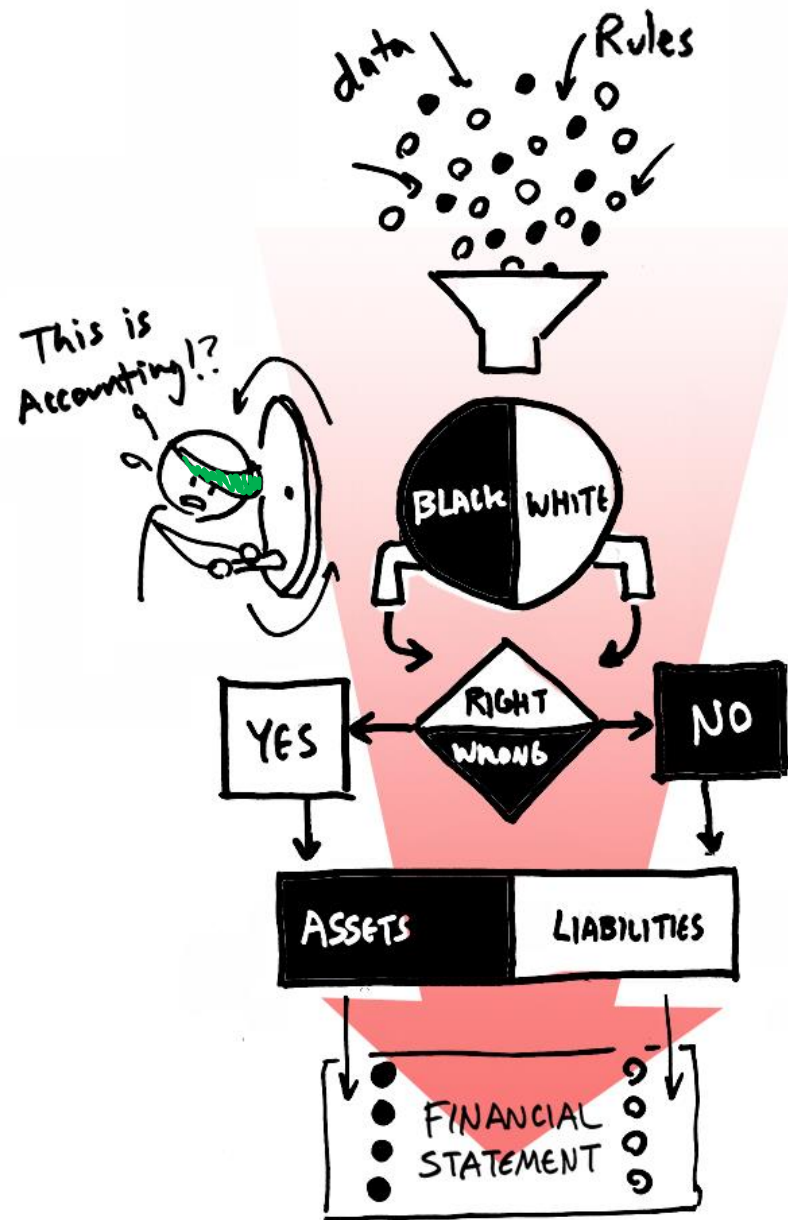
Have you seen the Pathways' Vision?

- a) Yes, at the annual meeting
- b) Yes, at a region meeting
- c) Yes, on-line or other venue
- d) No, not yet

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.

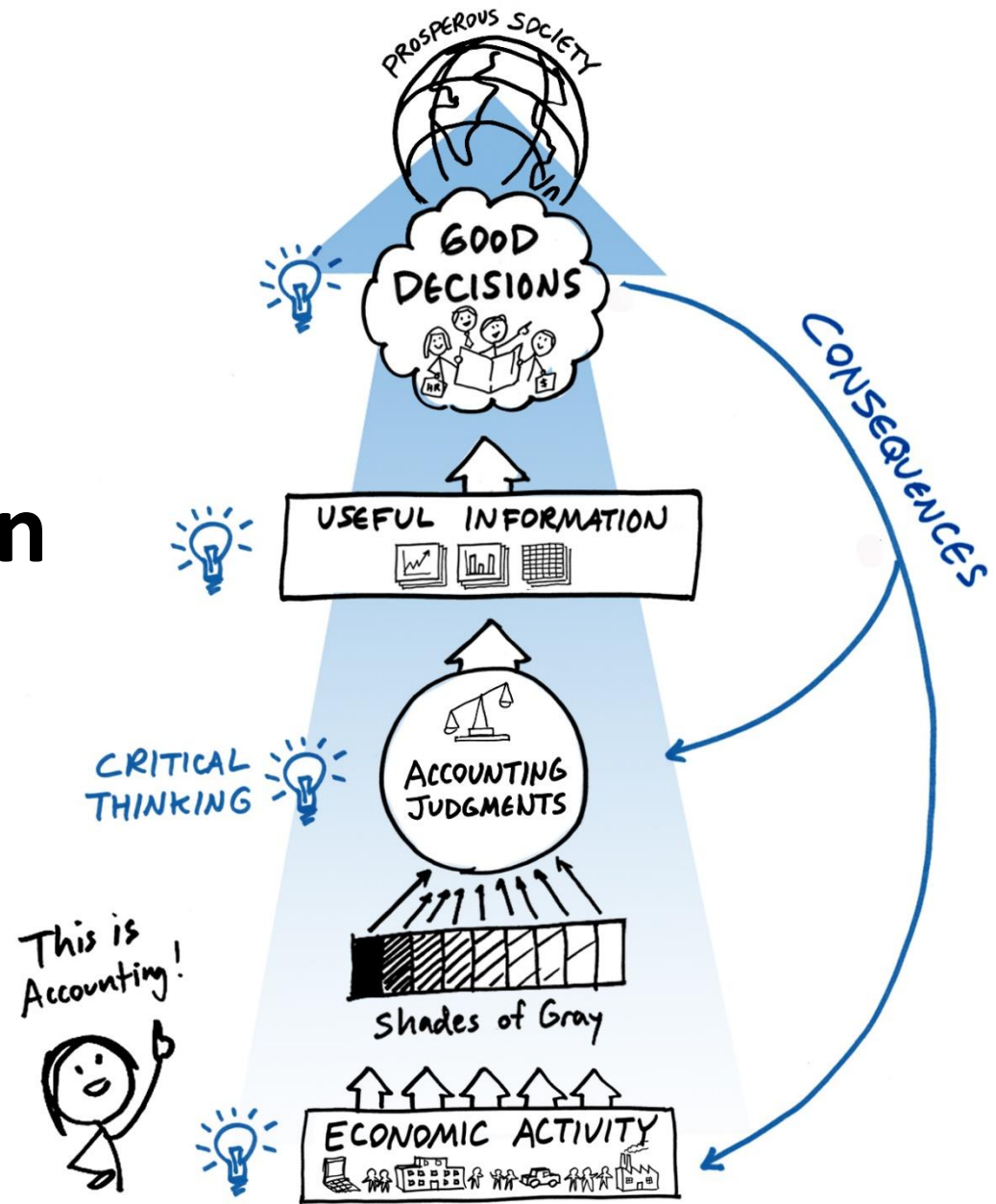


Reality is that accounting plays a critical role in supporting a prosperous society.

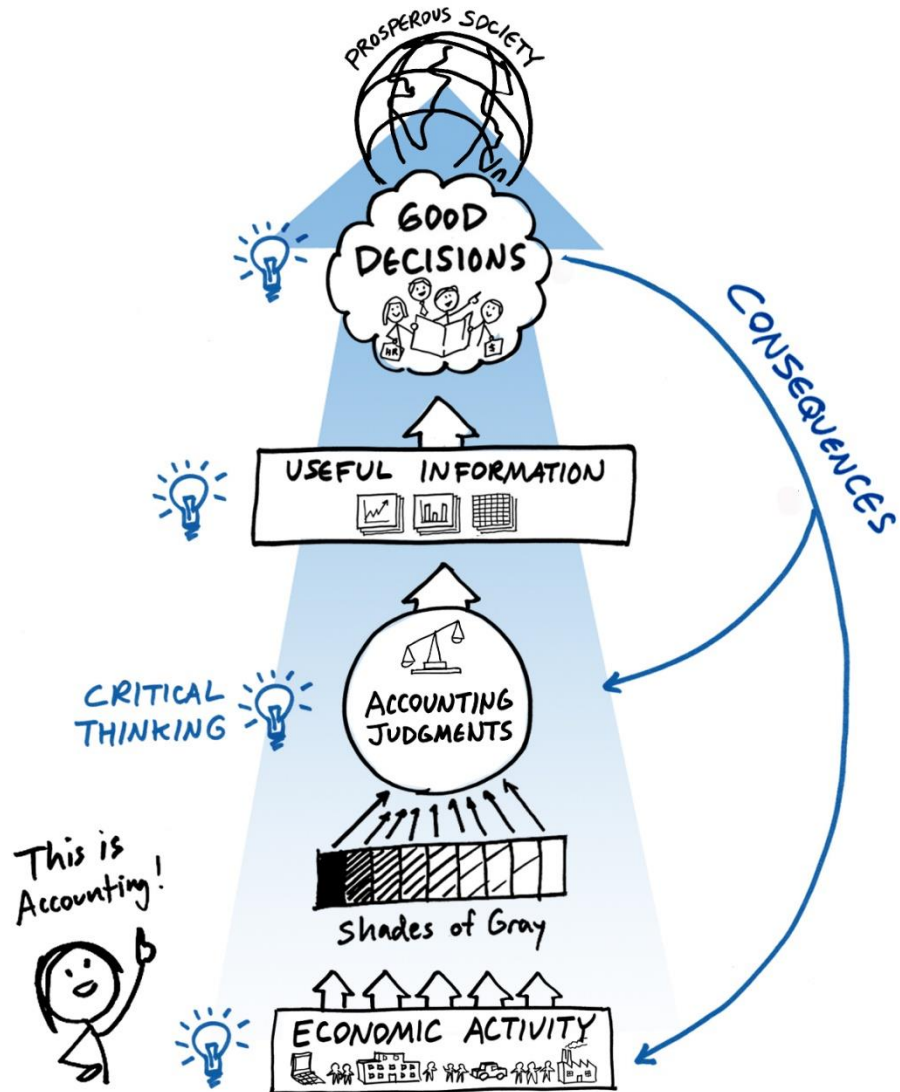


THE ACCOUNTANT

This is the “Pathways Vision Model.”

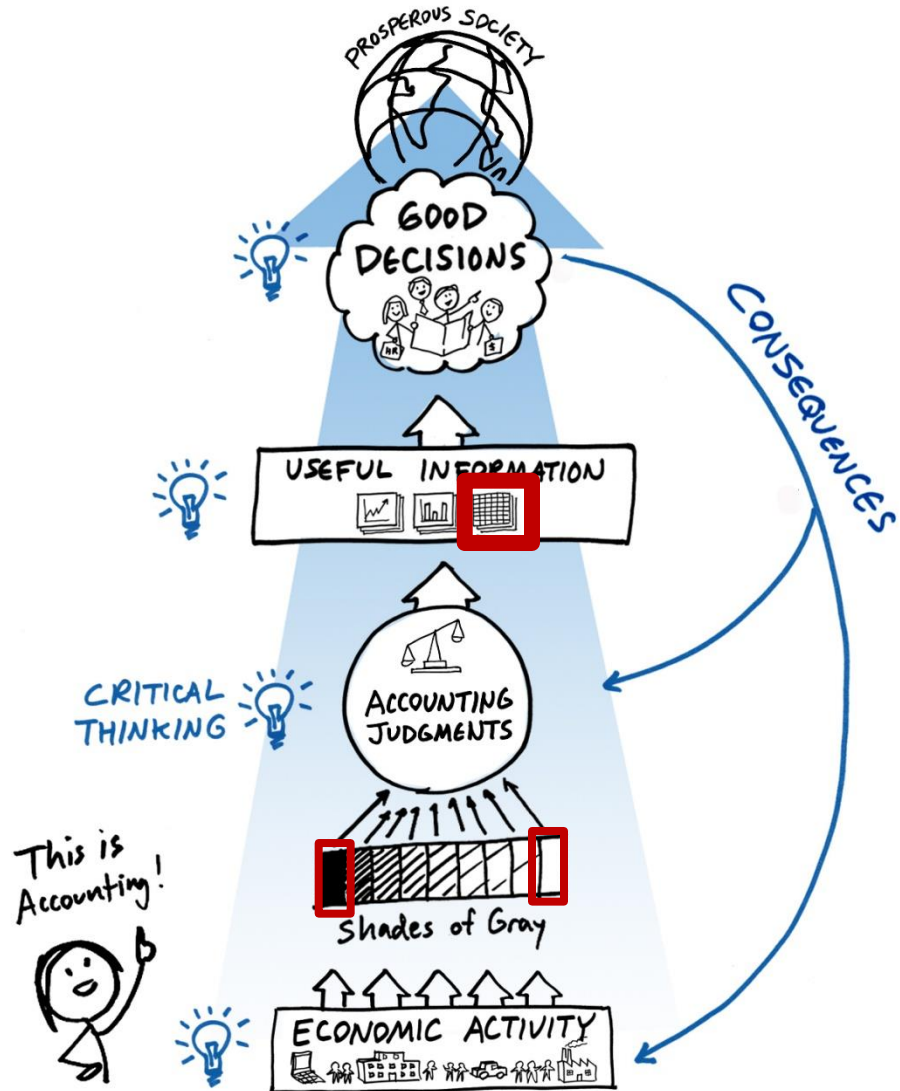


Often it is said that ...



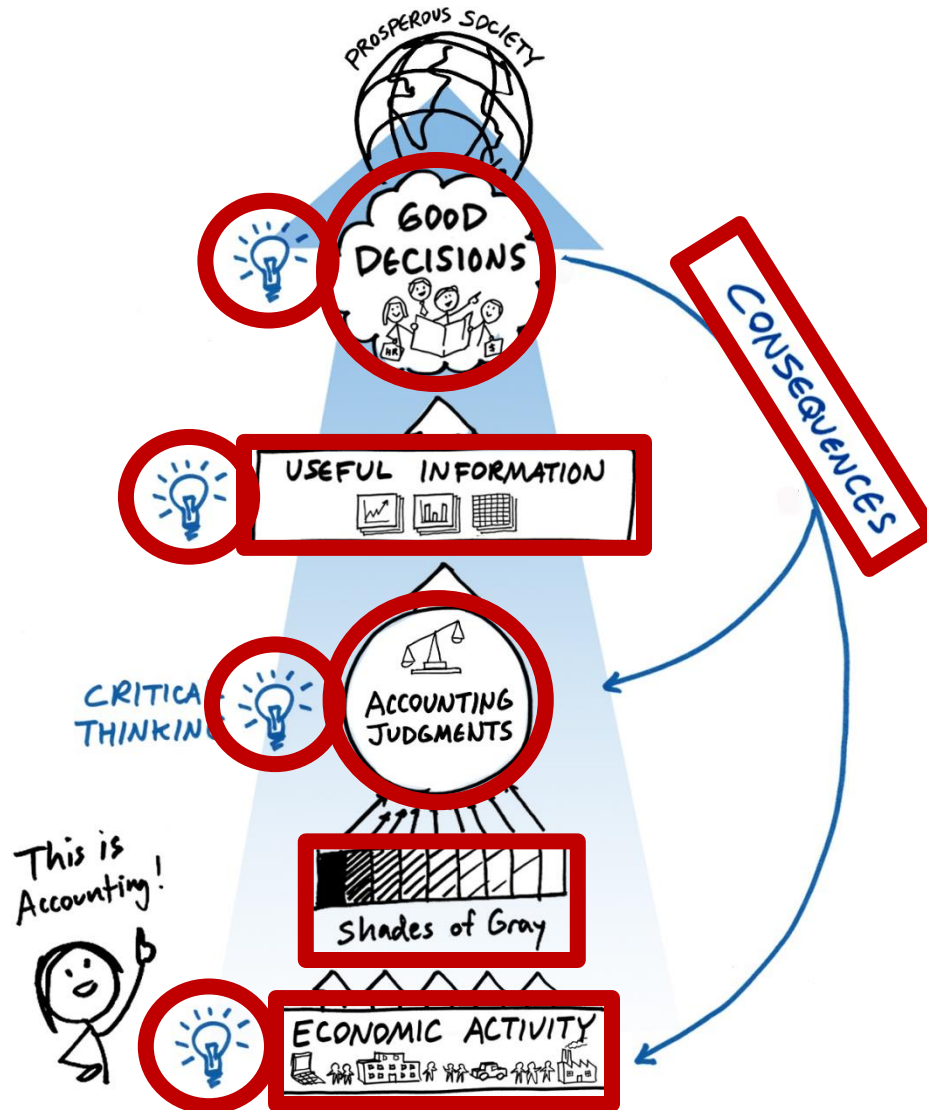
Accounting is the language of business.

However, the public's perception is narrow.



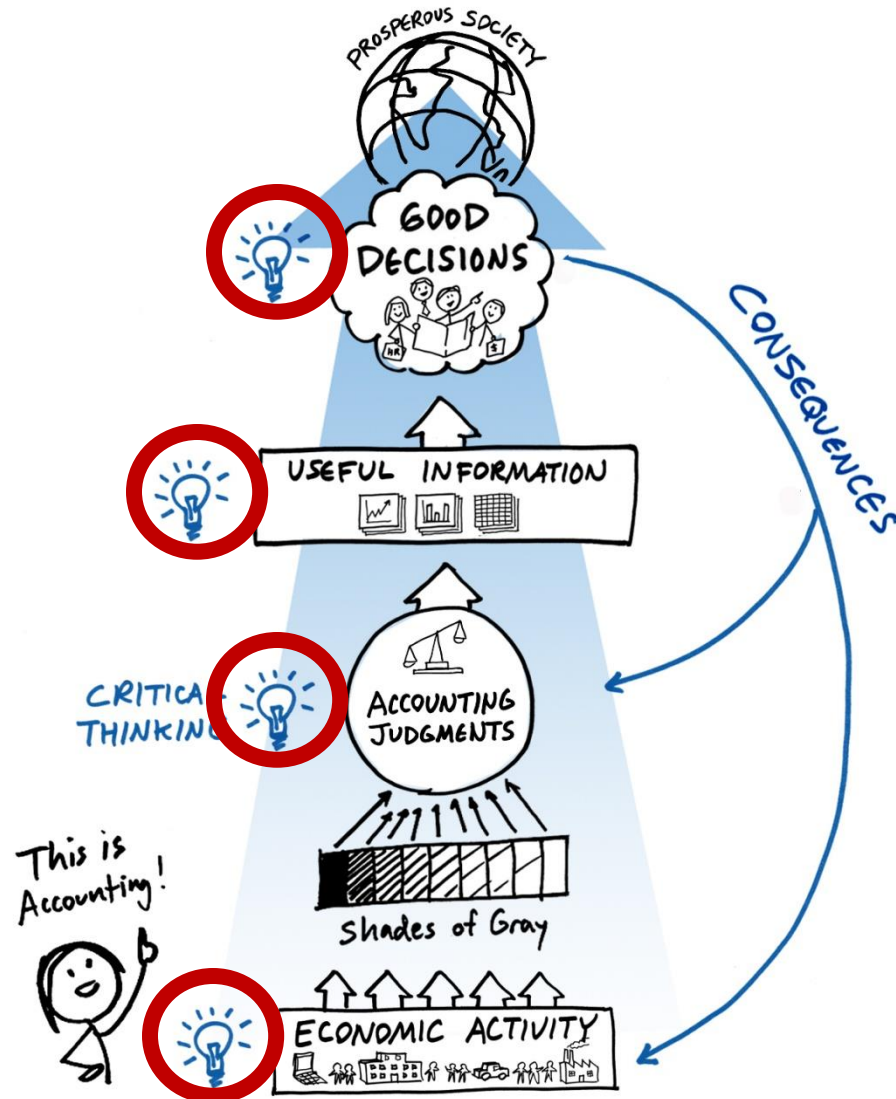
The public's view of accounting following "black and white" rules, while essential, is only the grammar.

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

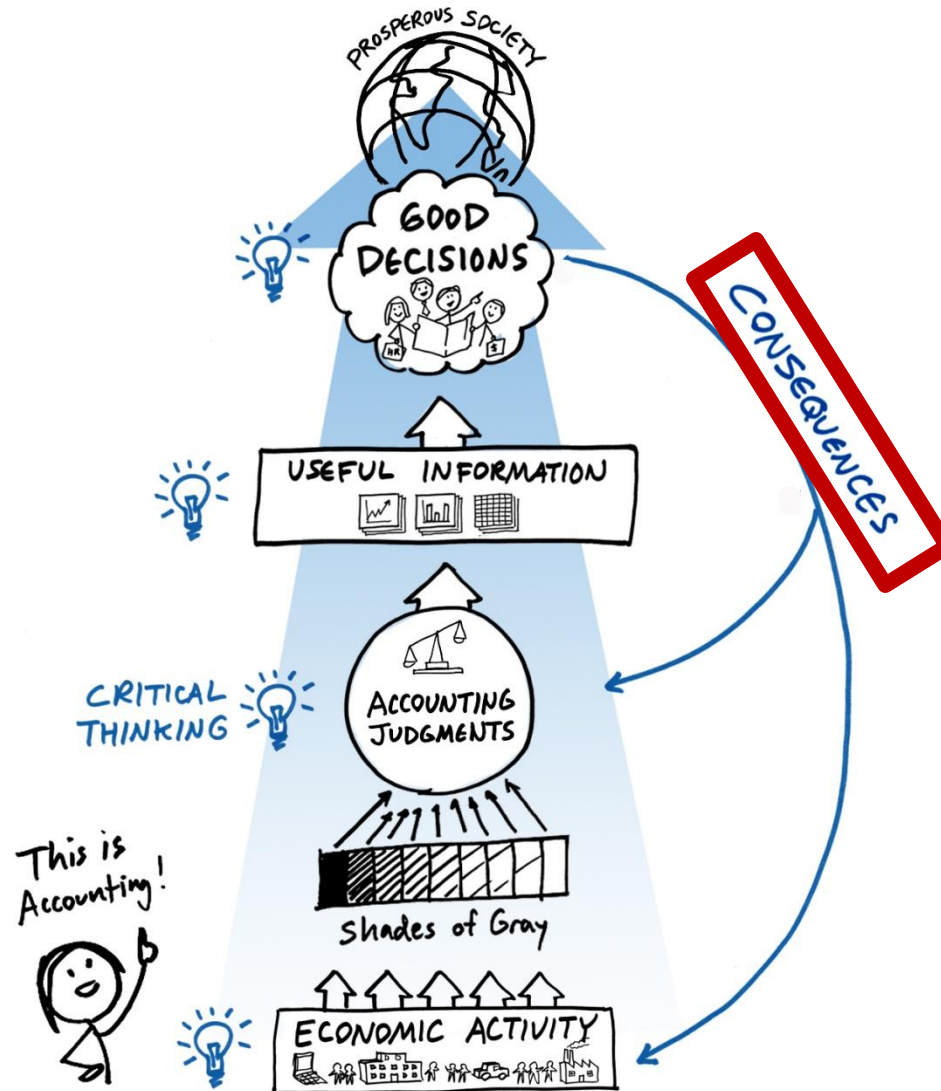


Polling Question 2

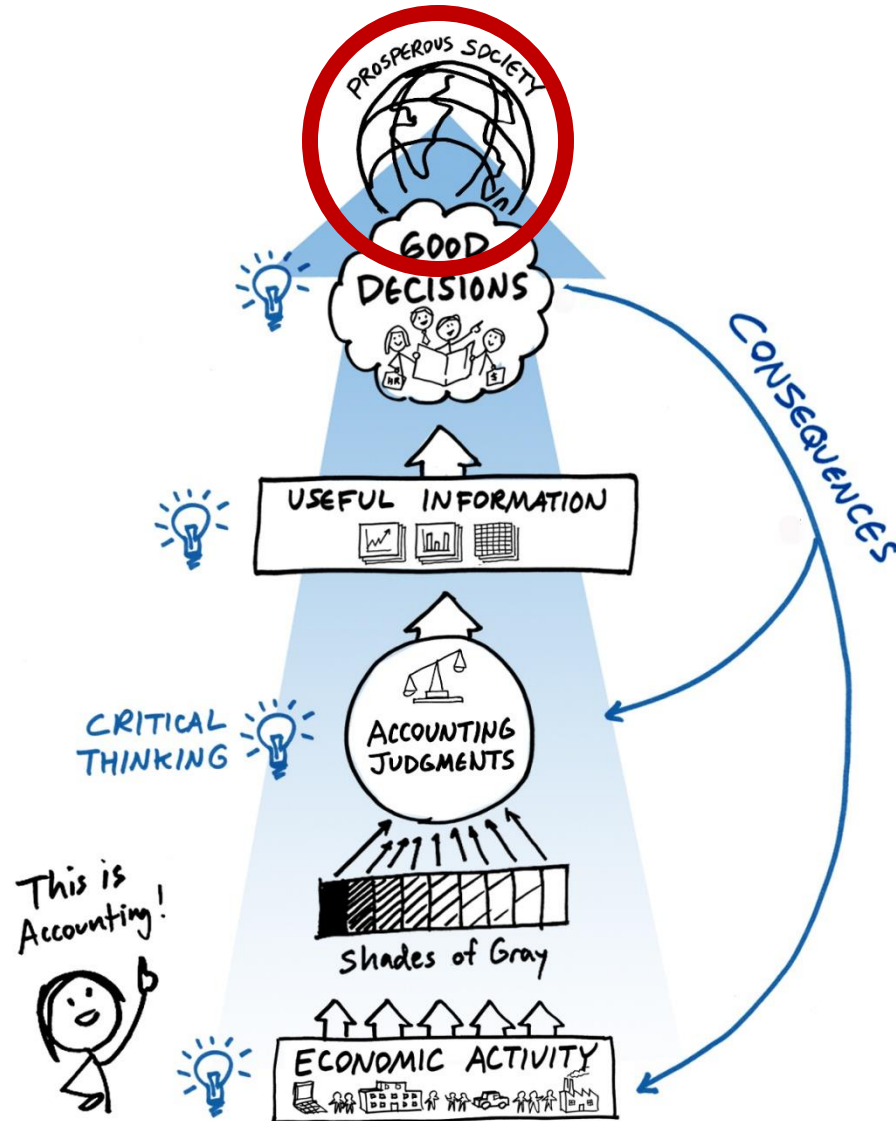
Are you currently teaching critical thinking?

- a) No, I don't have time
- b) No, I don't know how or where I can find resources
- c) Yes, but I want to learn more
- d) Yes, and I have ideas I can share
- e) Other

Consequences of User Decisions

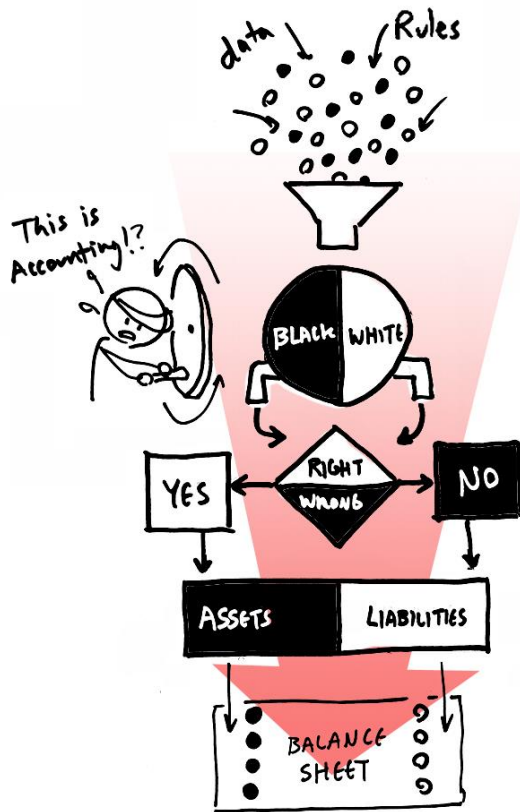


Prosperous Society

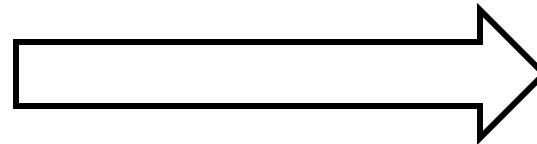


As educators, our goal is to shift the perception toward the reality.

The Perception

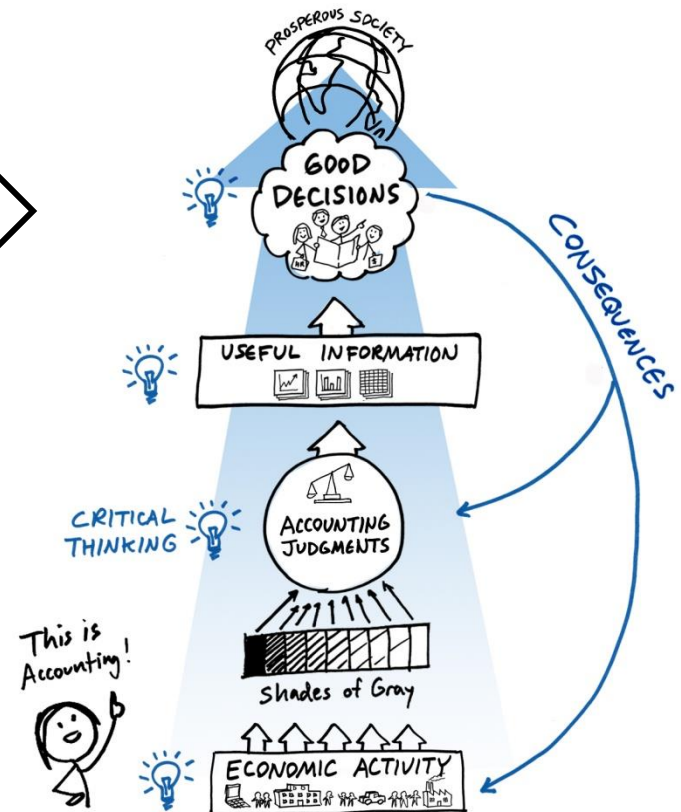


Education

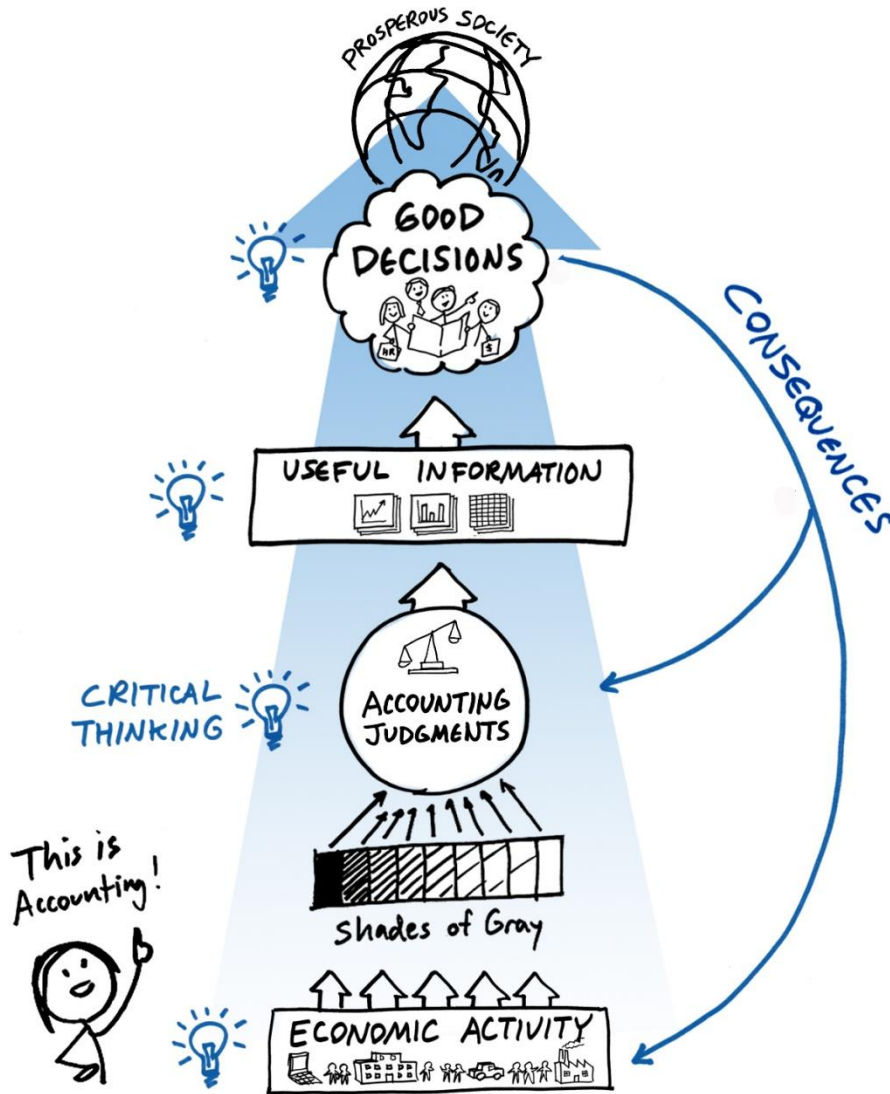


The first course has the broadest impact.

The Reality



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.

Polling Question 3

All the elements within the Vision ...

- a) Should be emphasized in the 1st course
- b) Should be introduced in the 1st course
- c) Can't be introduced in an advanced course until covered in the 1st course
- d) Pertain to financial accounting only under US GAAP
- e) None of the above



The Pathways Commission Homepage

The Commission on Accounting Higher Education: Pathways to a Profession



This is a public Pathways

Summary [Hives \(3\)](#)

Pathways moves into the implementation activities

On behalf of the Pathways Commission, co-chairs Bill Ezzell and Mark Higgins are honored to announce the twelve Recommendation Leaders who will take the project into its next phase: Implementing recommendations set forth in the Pathways Commission Report released in August, 2012.

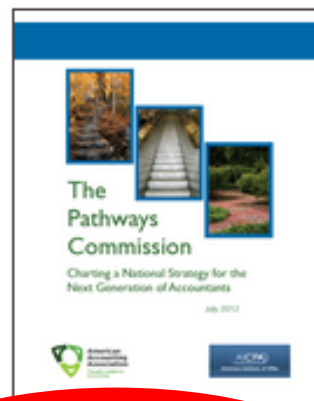


For the last two years, the Pathways Commission has been investigating ways to enhance the opportunities and relevance of the accounting education experience. With a mission to consider accounting education and the accounting profession in the broadest sense, the Commission has made six recommendations that are bold in their reach and demonstrate the need to address difficult and persistent issues (click the report cover to the right to download their full report). The Commission's report also identifies deeply rooted impediments that must be overcome to empower the accounting discipline to meet the challenges and opportunities of the future.

Addressing these challenges and opportunities will require wisdom, creativity, and

leadership from across the broad accounting community. For each of the six ongoing recommendations, two Recommendation Leaders have agreed to constitute task forces charged with implementing action items for each recommendation.

As shown here, these leaders come from a wide range of organizations and have extensive, broad industry experiences (click the figure for a full size version):



Task force updates

[The Pathways Vision Model](#)

Video Updates from the AAA Annual Meeting (August 2013)

No results

Want to discuss the report? Just view the post, and enter a comment!

name	rating	author	activity
Pathways Commission Report, July 2012	4	4209 Bruce Behn	January 29, 2013

To post a comment you must be logged in!

If you already have an account within the AAACOMMONS, you just need to log in to join the conversation.

If you are new to the community, you can register for a guest account, using the ENTER AS A GUEST option on the following screen.

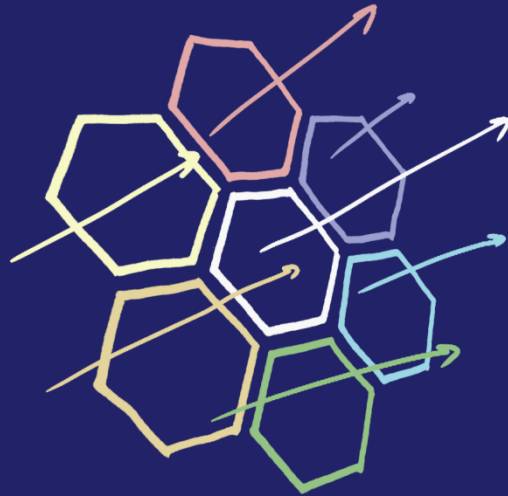
Either way, just click here to get started!

Polling Question 4

What will be your next step?

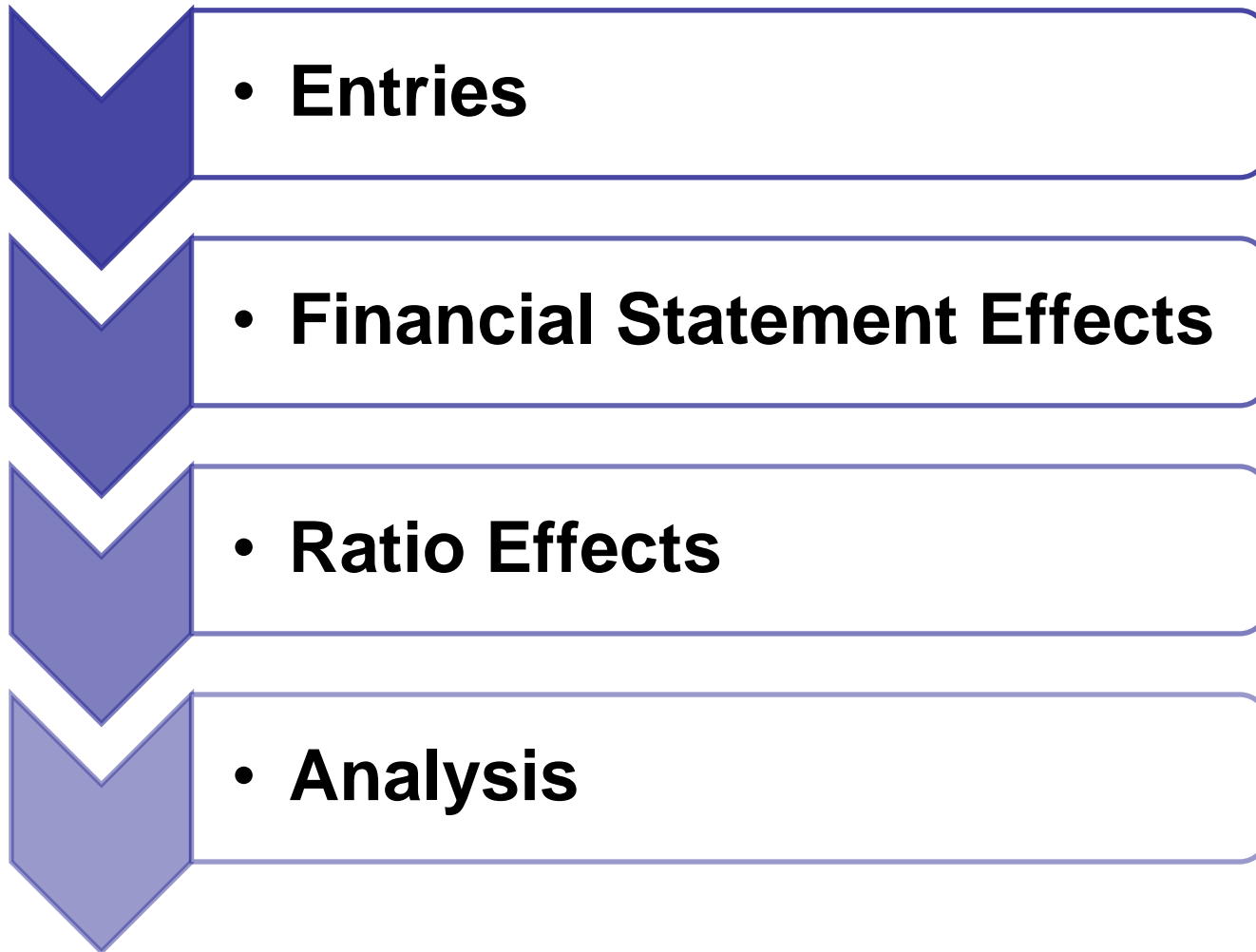
- a) Incorporate the Vision into my courses
- b) Learn more about available resources at PathwaysCommission.org
- c) Share ideas with others (AAAccommons.org)
- d) All the above

THOUGHTS?

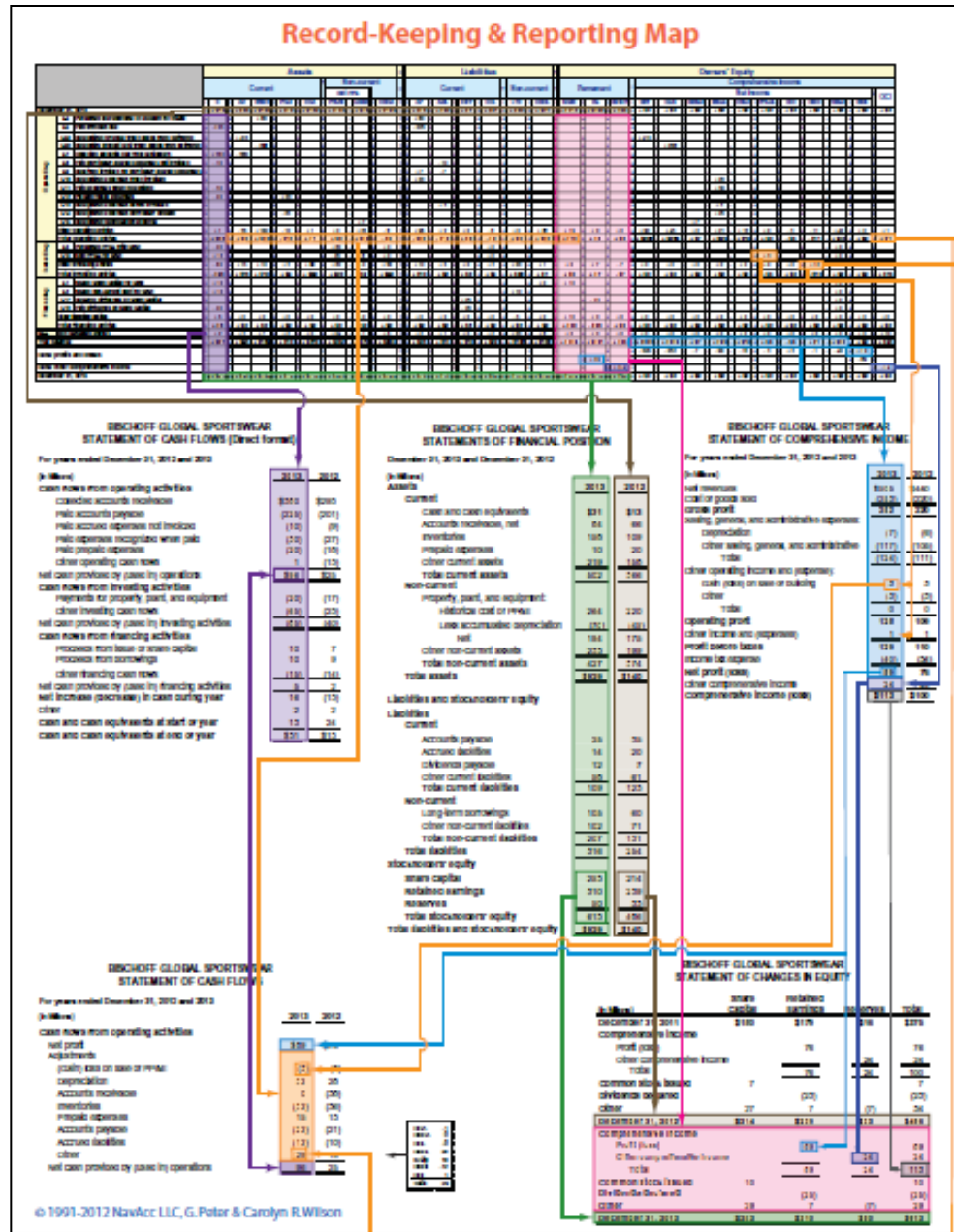


The Pathways Commission
Vision Model at
PathwaysCommission.org

How we teach the Vision...



Statements and Ratios Effects: R&R Map



Analysis: Toulmin Model of Argumentation

Resources » Toulmin Model

www.navigatingaccounting.com

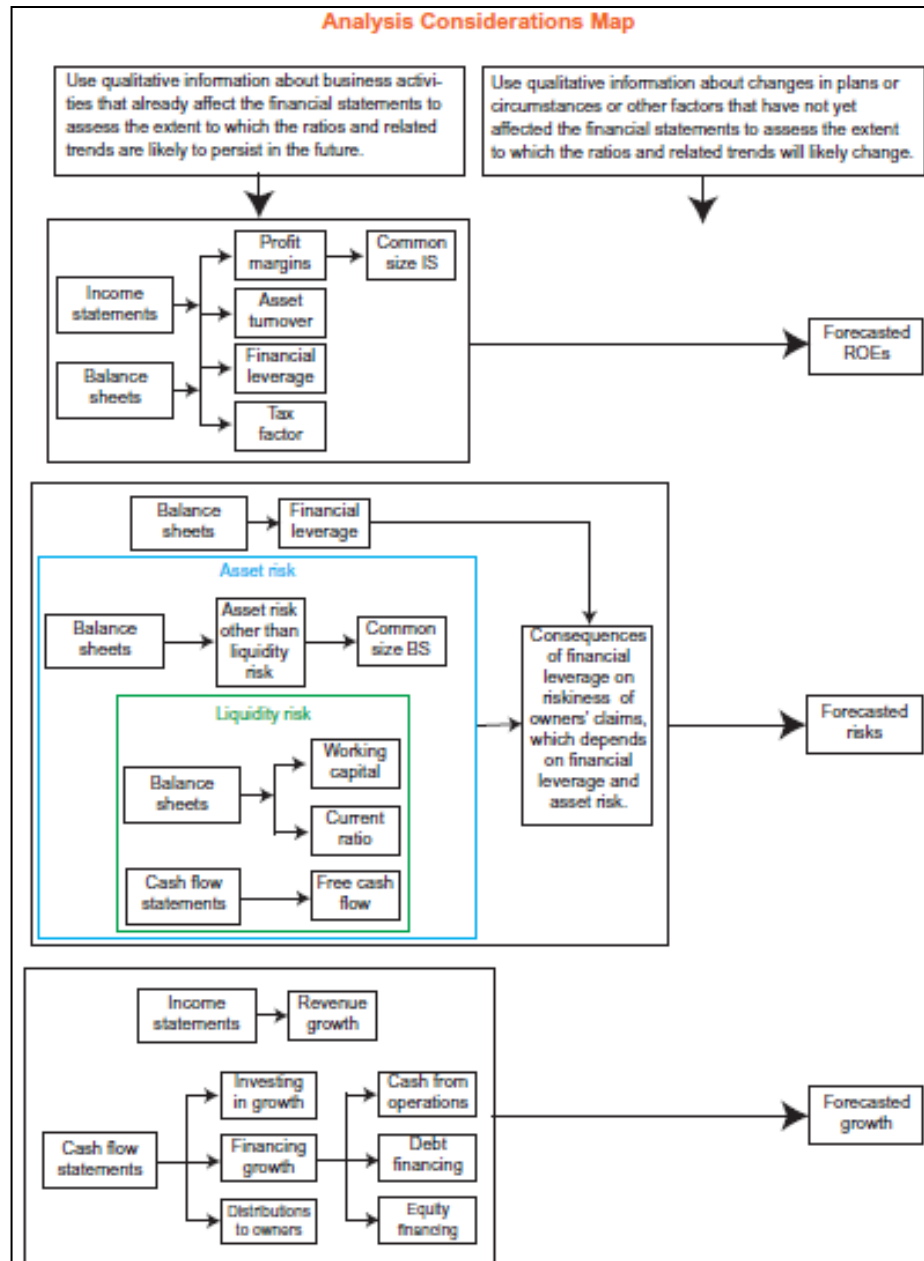
THE TOULMIN MODEL OF ARGUMENTATION

The Toulmin Model of Argumentation, named after British philosopher Stephen Toulmin, provides an organizational structure for constructing critical and persuasive arguments, specifically for situations where there are no clear-cut right answers. This method involves six basic components that weigh and support the pros and cons relative to an argument. By applying the model, an argument is more reliable, credible, less susceptible to rebuttals, and in general more efficient and effective. Thus, the model is useful for ensuring arguments in written documents or presentations are structured logically; but it does not provide guidance needed to integrate your arguments into essays, broader case analyses, or slide shows. This is an art you can develop with experience.

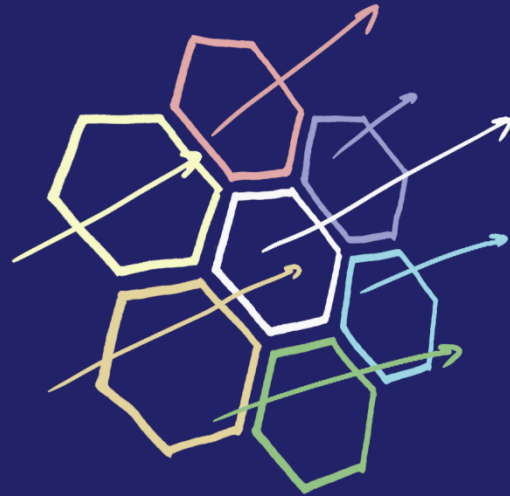
Basic Six Components

Claim	Evidence	Warrant	Backing	Counterargument/ Rebuttal	Qualifier
<ul style="list-style-type: none">• Assertion one wishes to prove.	<ul style="list-style-type: none">• Support or rationale for the claim.	<ul style="list-style-type: none">• The reason the evidence supports the claim: demonstrates the underlying connection between the evidence and claim.	<ul style="list-style-type: none">• Tells audience the reasons the warrant is a rational one.	<ul style="list-style-type: none">• Addresses potential objections to the claim.	<ul style="list-style-type: none">• Adds limits, nuances, or specificity to the claim, helping to counter rebuttals.

Analysis: Analysis Considerations Map



Thank You



**The Pathways Commission
Vision Model at
PathwaysCommission.org**