The Pathways Commission

Vision for the First Academic Exposure to Accounting
Contributors to the Pathways Vision Model:

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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.
A widely held perception of accounting is that it’s the process of “bean counting.”

Let’s see: right... wrong...

THE ACCOUNTANT
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.
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?

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