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

Let’s see: Right... wrong...

THE ACCOUNTANT

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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 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