

Pathways Vision Model

Simplicity on the Far Side of Complexity

Innovations in Accounting Education for the Global Information Age Panel

American Accounting Association Annual Meeting
August, 10, 2015

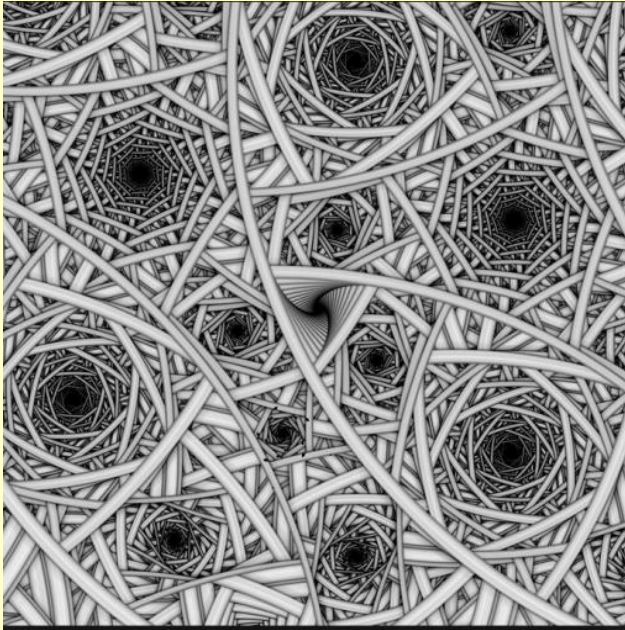
G. Peter Wilson

Slides will be posted at

www.navigatingaccounting.com/presentation/presentations#Teaching

Framing

Simplicity on the Far Side of Complexity



<http://integral-options.blogspot.com/2013/03/eric-storm-and-beth-meredith-beyond.html>

“I wouldn’t give a fig for the
simplicity **this side of complexity**
but I’d give my life for simplicity
on the **far side of complexity**”

Oliver Wendell Holmes

SIMPLICITY ON THIS SIDE

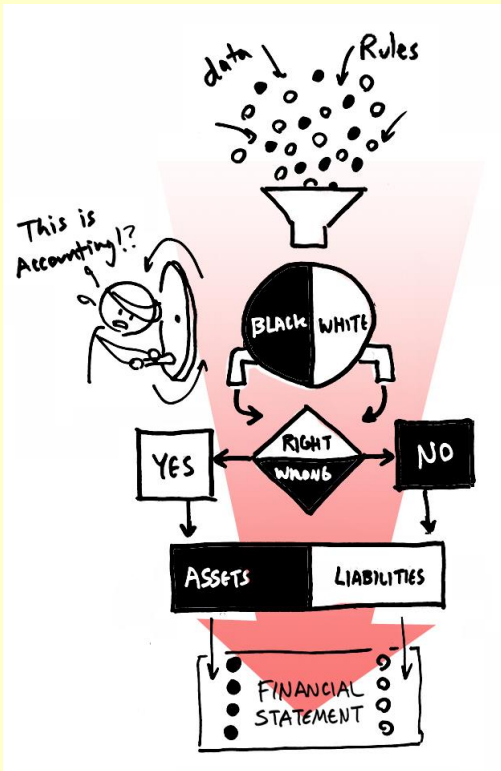
OF COMPLEXITY



Simple but shallow



Perception



SIMPLICITY ON THE FAR

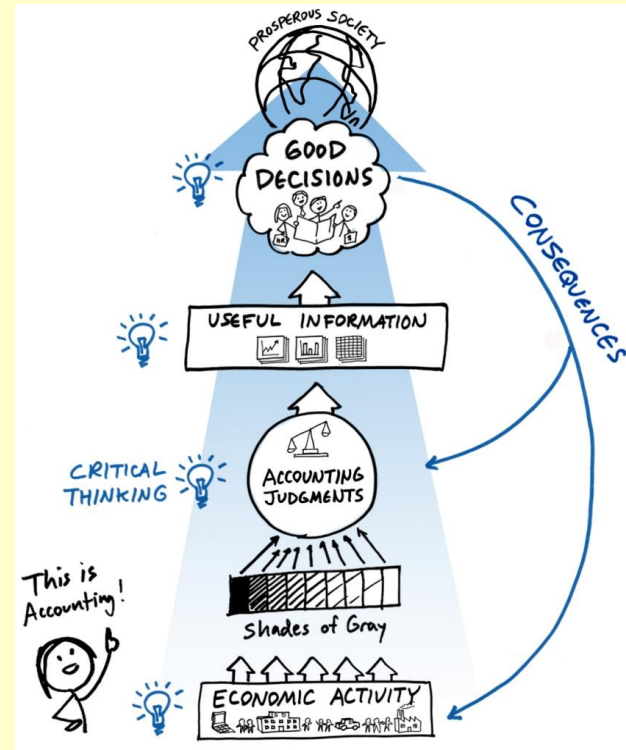
SIDE OF COMPLEXITY



Simple yet deep



Reality



Simplicity on the Far Side of Complexity



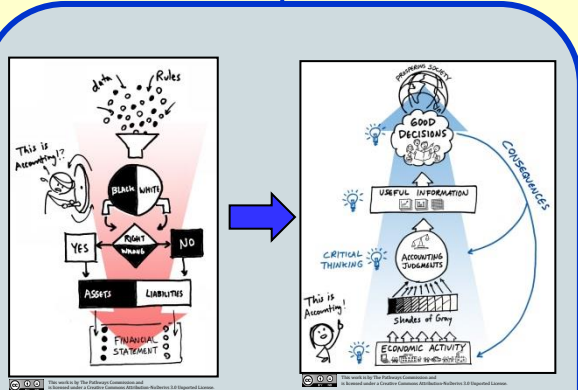
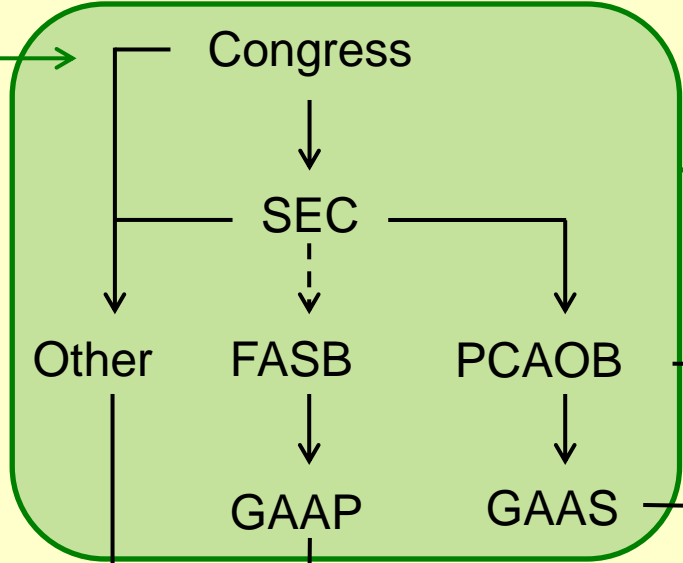
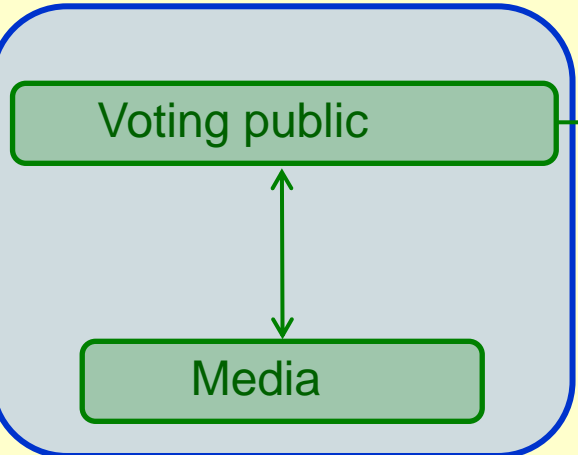
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Accounting Judgments Hierarchy

Outside organizations



Education

Inside organizations

- Board
- CFO
- Controllers
- Record keepers

Auditors

Reports → Users