Innovations in Accounting Education for the Global Information Age Panel

American Accounting Association Annual Meeting
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Slides will be posted at

www.navigatingaccounting.com/presentation/presentations#Teaching
“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*
SIMPPLICITY ON THIS SIDE OF COMPLEXITY

Simple but shallow

Perception

SIMPPLICITY ON THE FAR SIDE OF COMPLEXITY

Simple yet deep

Reality
- Inclusive
- Interdependent elements
- Simple, yet deep
Accounting Judgments Hierarchy

**Outside organizations**

- Congress
  - SEC
    - FASB
    - PCAOB
      - GAAP
      - GAAS

**Inside organizations**

- Board
- CFO
- Controllers
- Record keepers

**Special interests**

- Auditors
  - Reports
    - Users

**Education**

- Voting public
  - Media