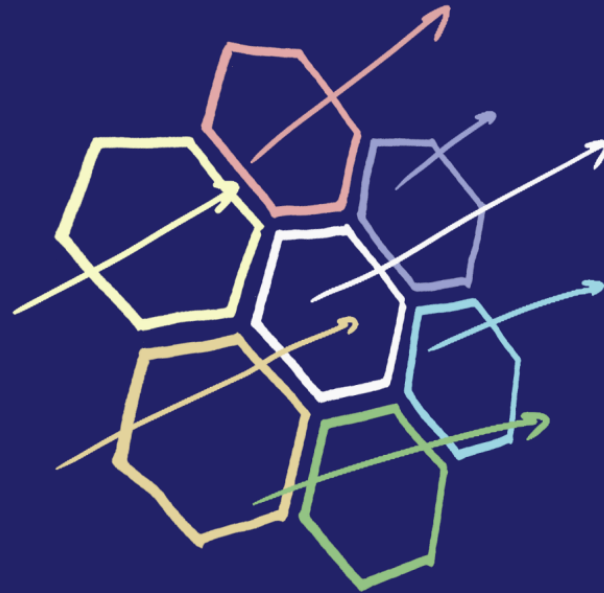


Pathways Commission

Vision for Accounting Education



G. Peter and Carolyn R. Wilson

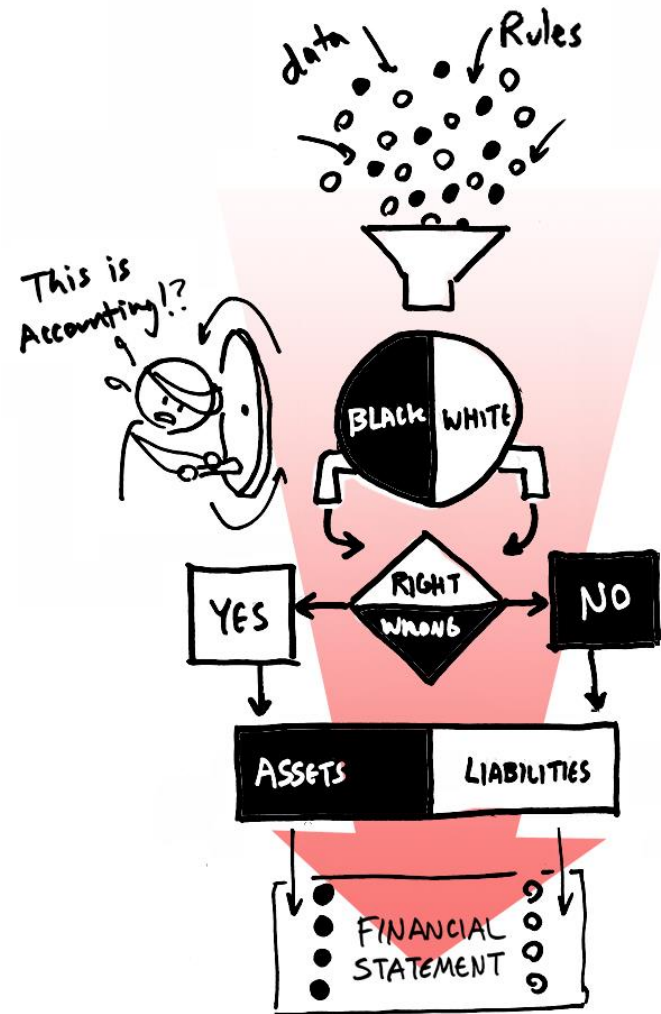
2015 Management Accounting Section Midyear Meeting, January 10, 2015

Contributors to the Pathways Vision Model:

- ❑ **Sam Leno**, former Boston Scientific Executive Vice President and Chief Operations Officer
- ❑ **David Moss**, Citigroup - Citi Markets, previously at J.P. Morgan and McKinsey
- ❑ **Ellen Glazerman**, Ernst & Young
- ❑ **Leslie Knowlton**, Deloitte
- ❑ **Dan Roam**, Digital Roam, Inc., best selling author and entrepreneur
- ❑ **Julie Smith David**, American Accounting Association
- ❑ **Tracey Sutherland**, American Accounting Association
- ❑ **Mike Tiller**, Indiana University, Chair of Vision Committee
- ❑ **Lisa Koonce**, University of Texas
- ❑ **Carolyn Wilson**, Boston College
- ❑ **Pete Wilson**, Boston College

What is the public perception of accounting?

Public Perception of Accounting

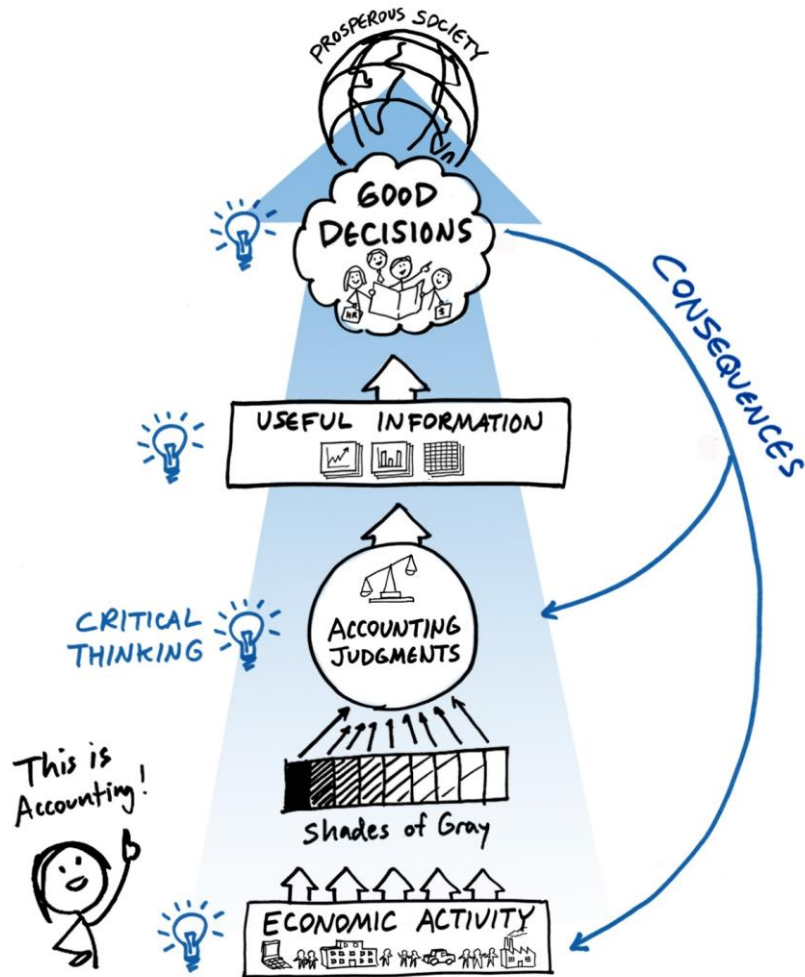


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What is the reality of accounting?

Pathways Vision Model

Reality of Accounting

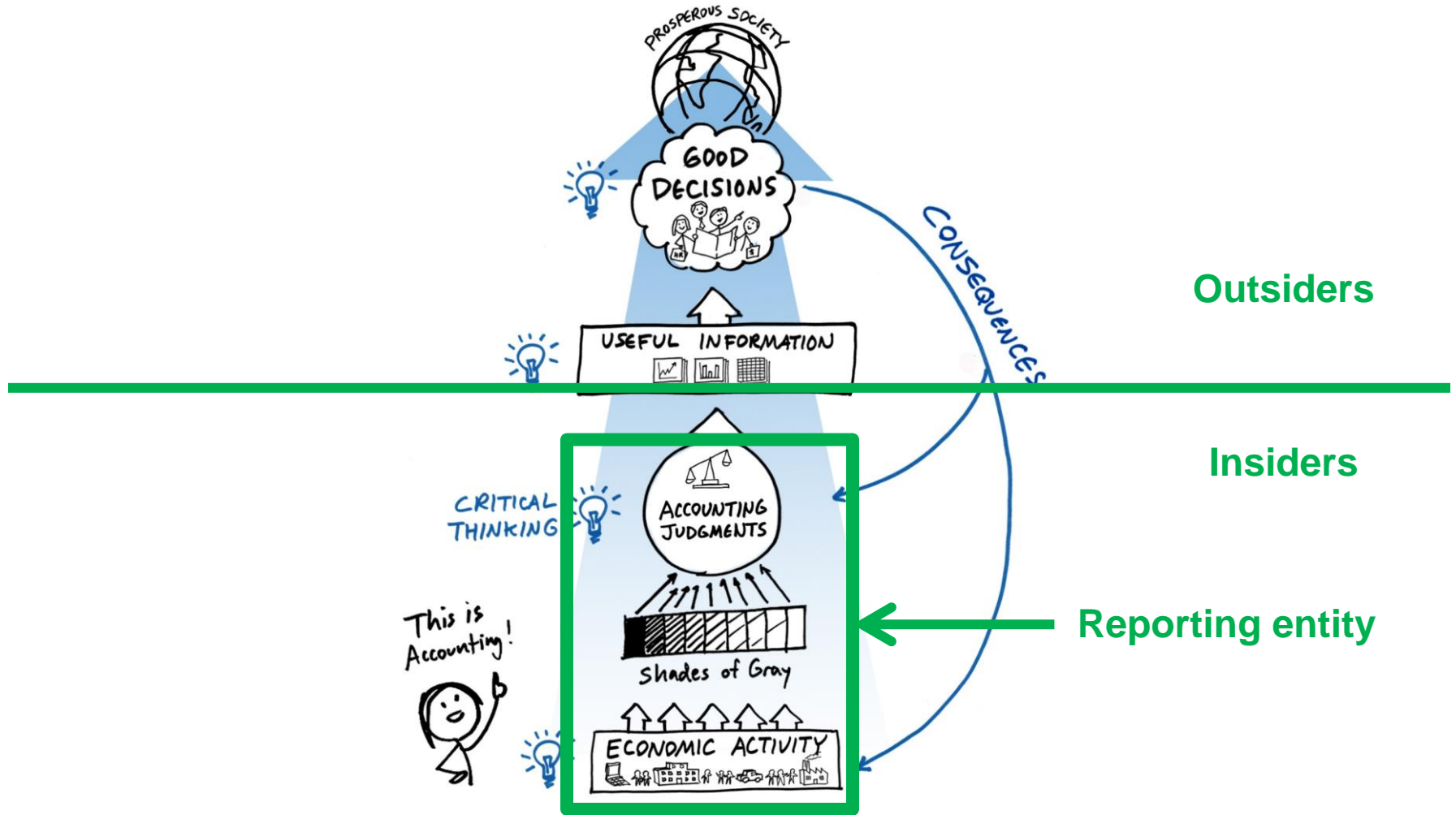


- Inclusive
- Interdependent elements
- Simple, yet deep



The Pathways Vision Model

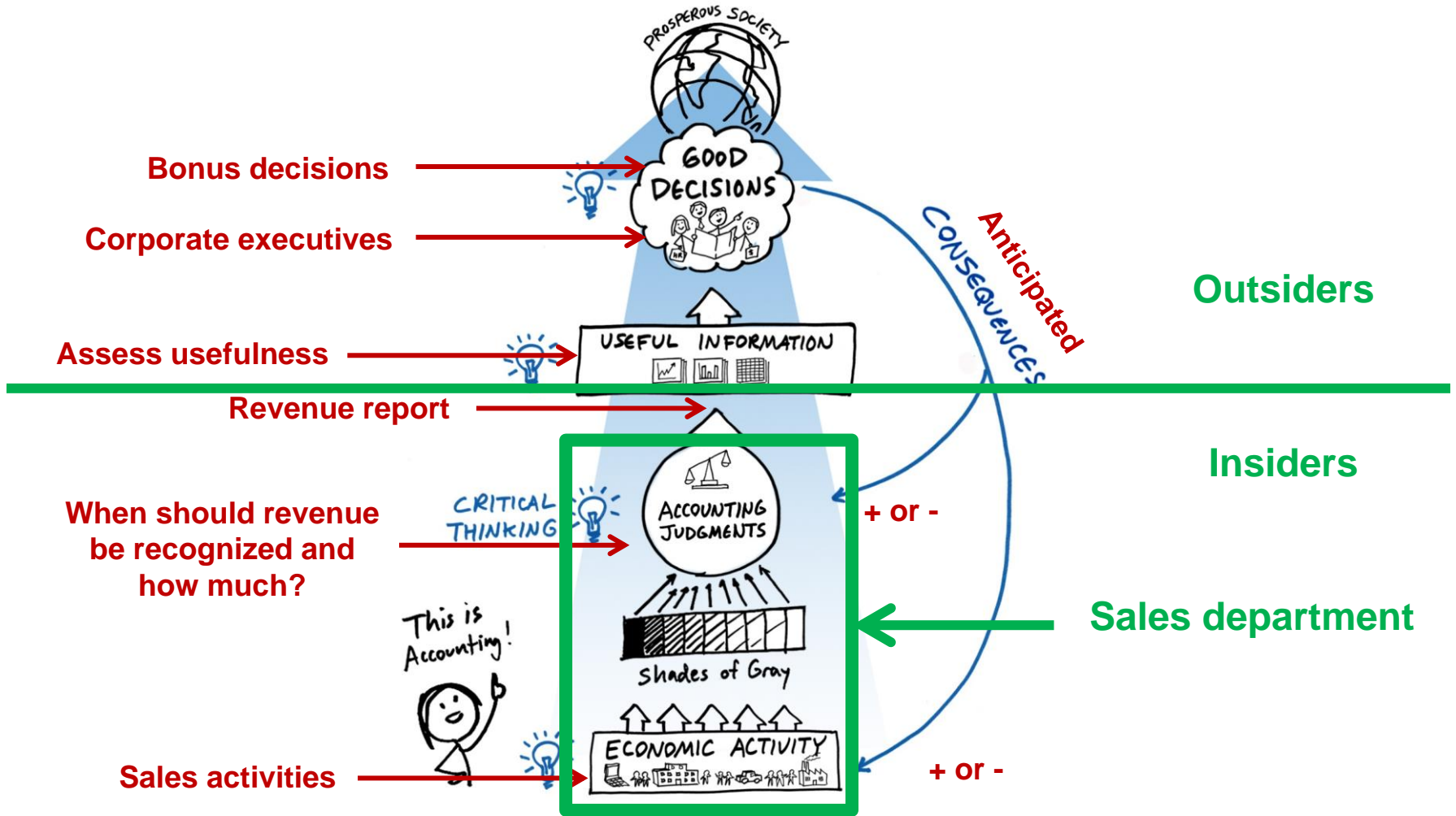
Conceptual Foundation



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Pathways Vision Model

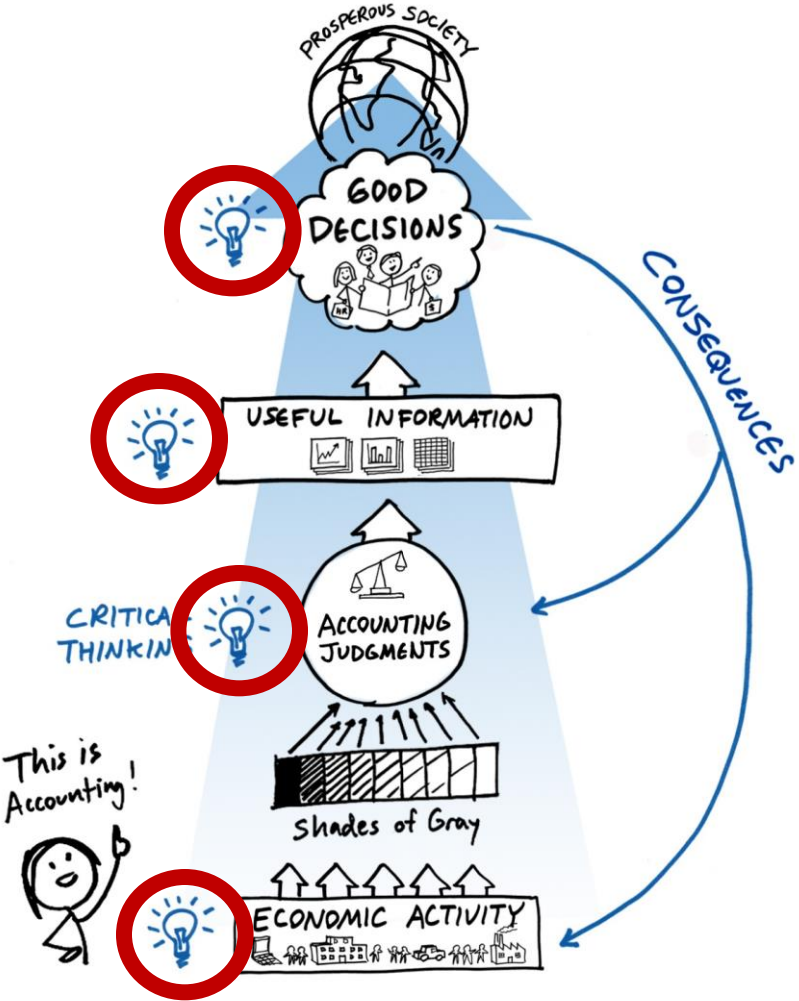
Managerial Accounting Example



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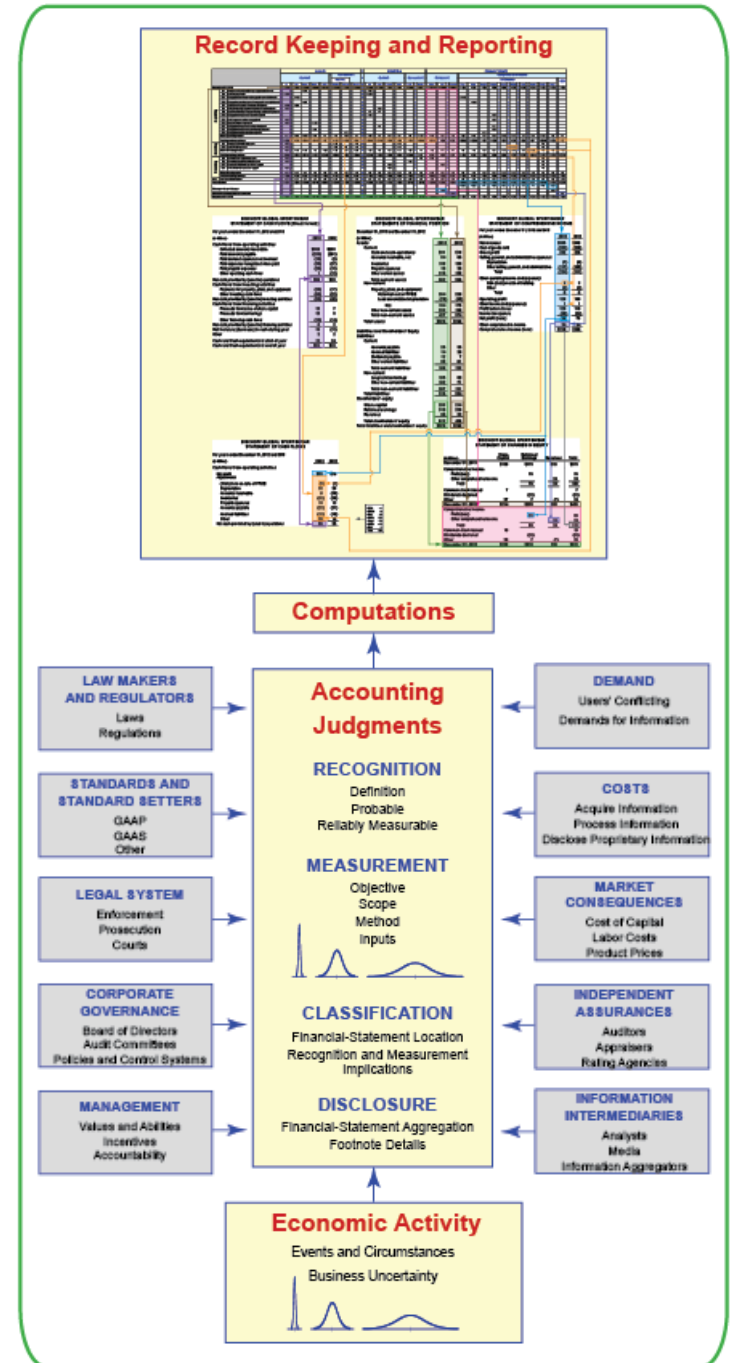
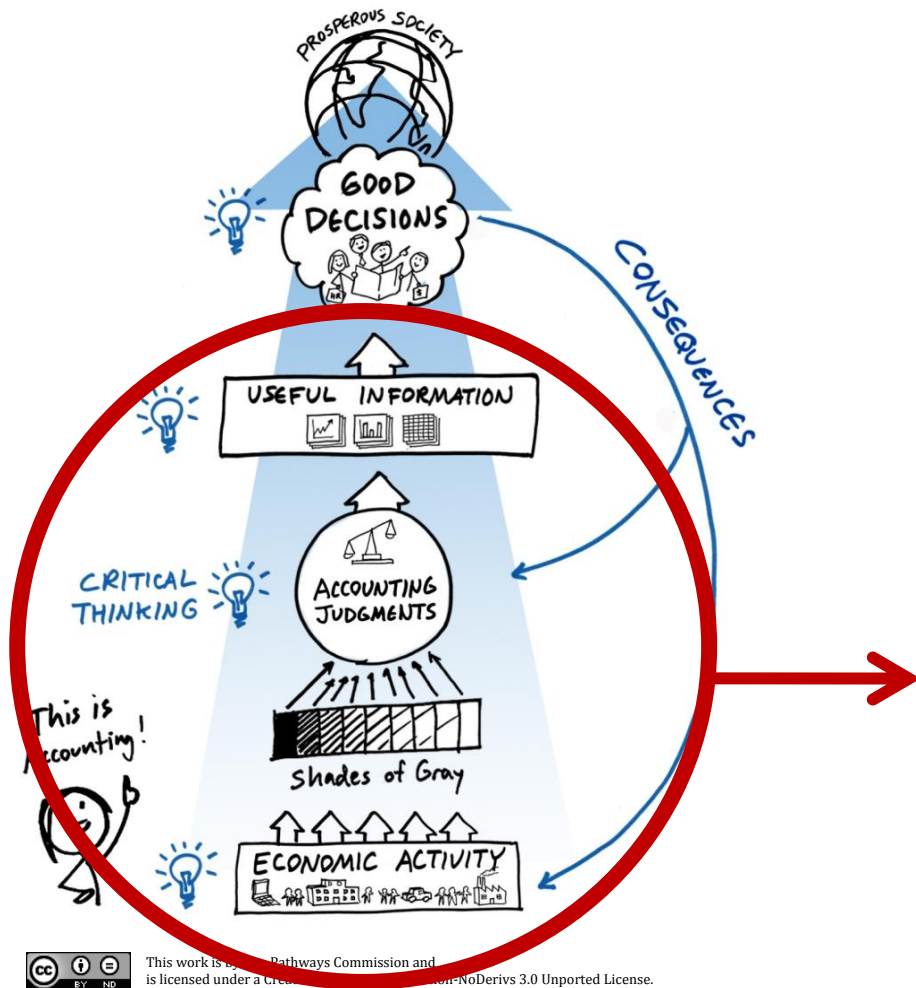
Pathways Vision Model

Critical Thinking

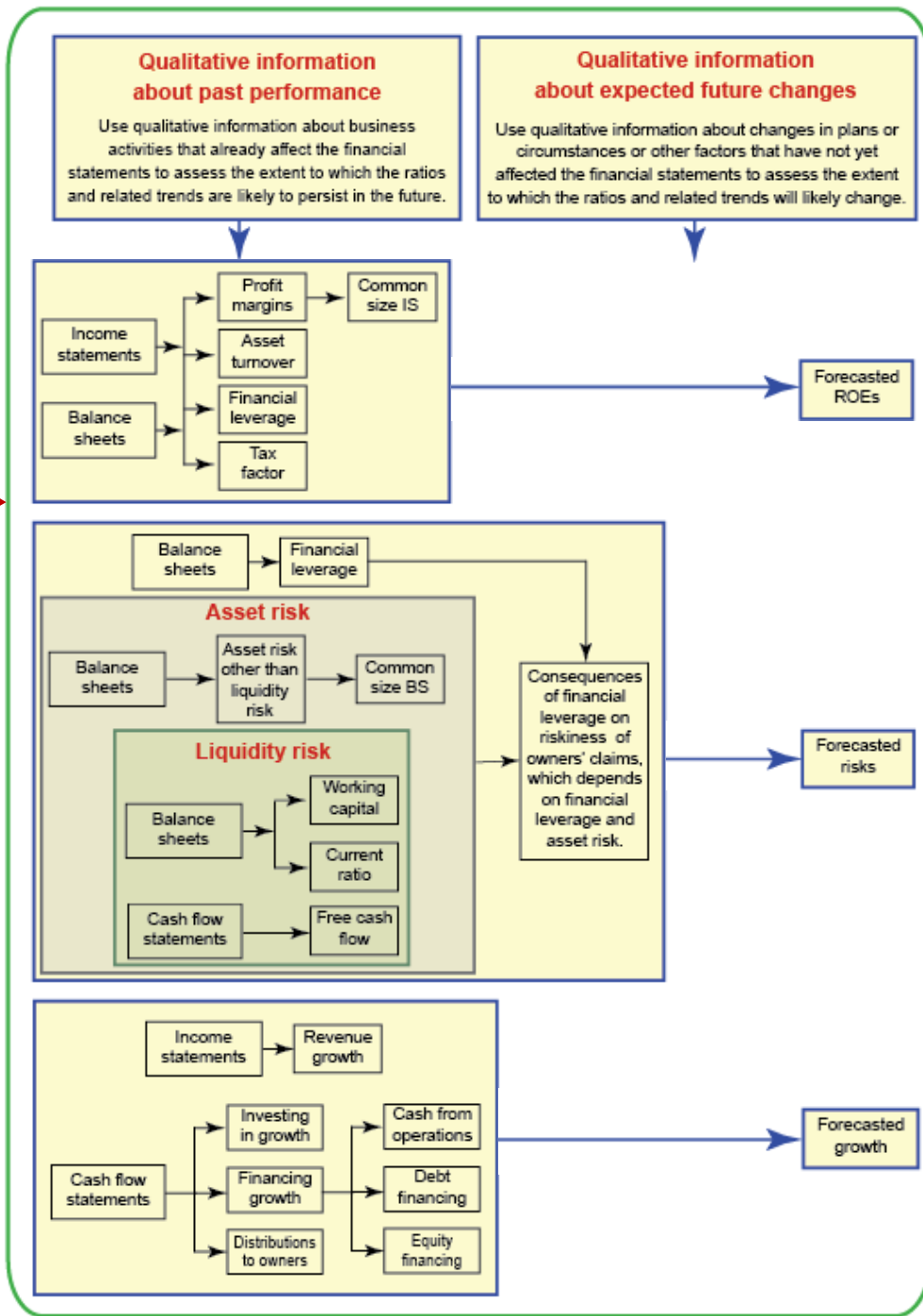
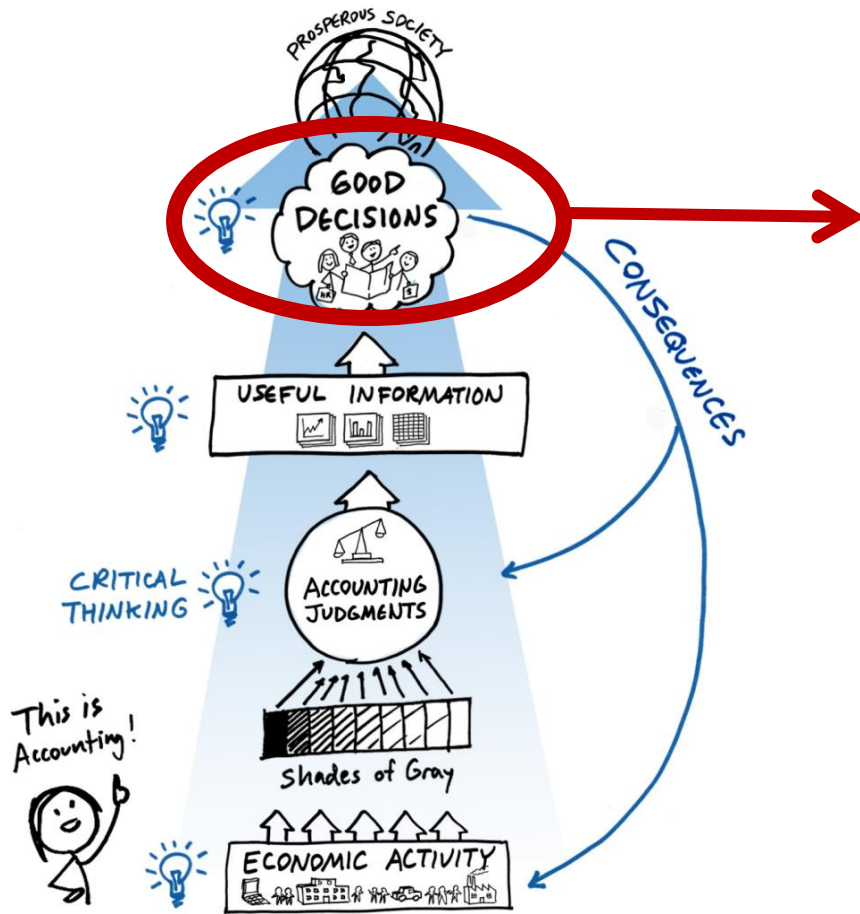


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Accounting Decisions Map

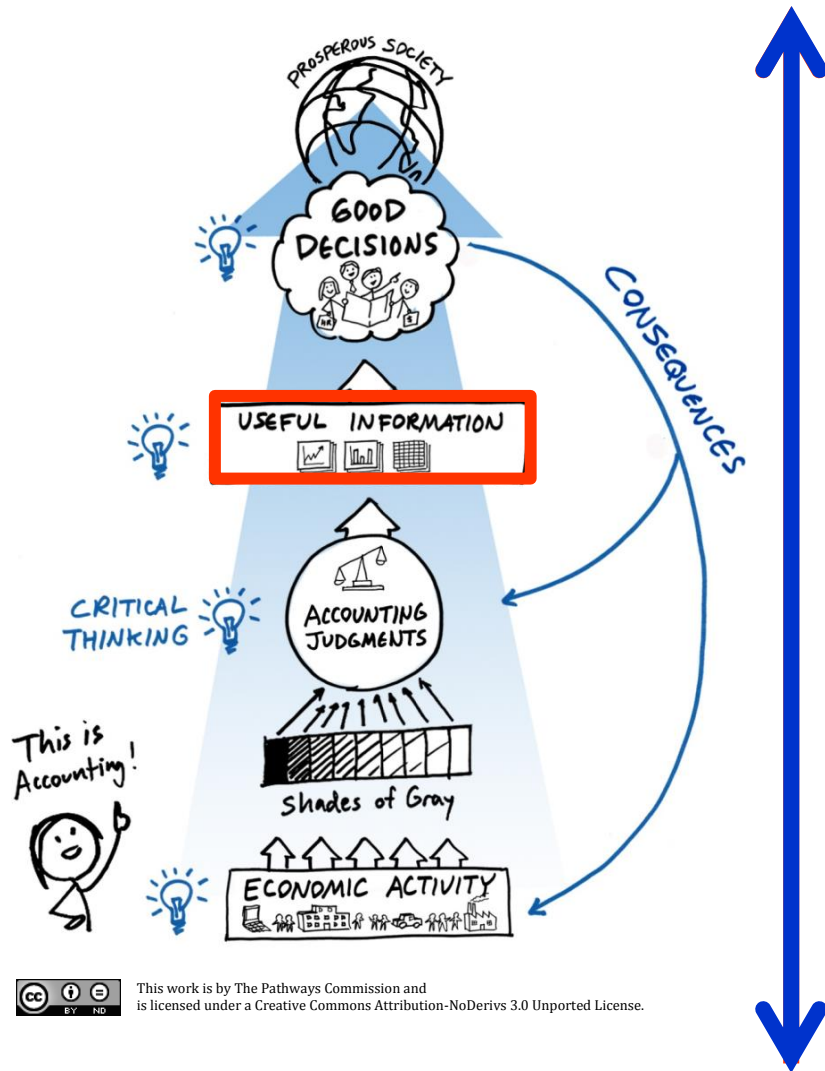


Analysis Consideration Map



Pathways Vision Model

Course Design Choices



- Analysis
- Ratio effects
- Financial-statement effects
- Entries
- Computations
- Accounting Judgments
- Analyze economic activity
 - Events
 - Risks & incentives

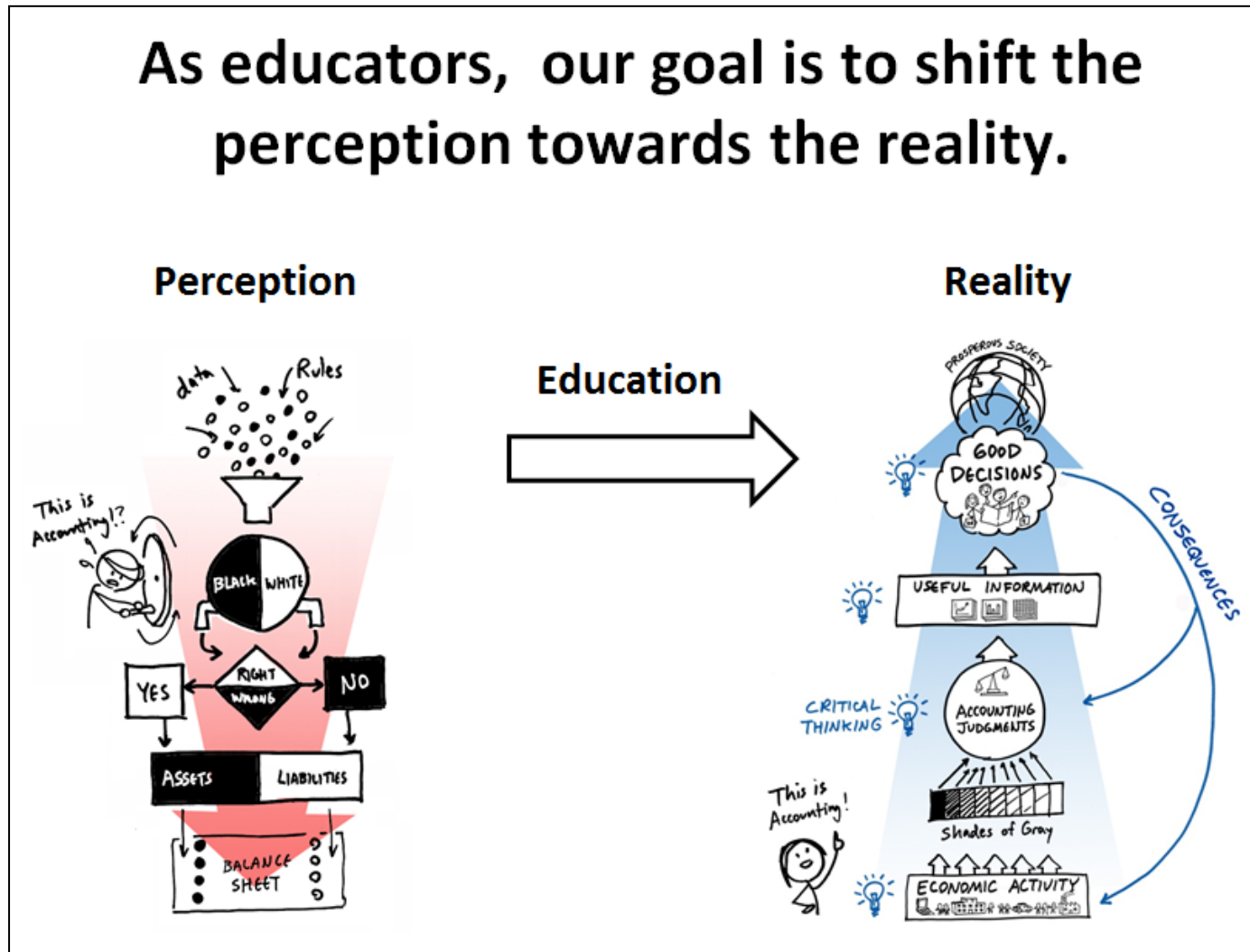


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Pathways Vision Model

Overarching Goal

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



Questions or comments?

