The Pathways Commission has been jointly formed by the American Accounting Association and the American Institute of Certified Public Accountants, and was launched at the AAA’s Annual Meeting on August 3, 2010. The Pathways Commission’s goal is to consider the future of the accounting profession and develop recommendations for accounting education pathways that attract, retain, and develop the best accounting professionals possible. The accounting profession plays a critical role in ensuring not only the highest integrity in financial reporting, but also by analyzing and interpreting information so it is useful for decision making. The accounting profession must understand the complexities of the rapidly changing business environment and translate those complexities in ways that improve transparency, foster the highest integrity, and enhance competitiveness.

Bruce Behn, Ergen Professor at the University of Tennessee, who serves as chair, explains that the Commission’s approach will be innovative on a number of fronts. “We plan to seek input from the full spectrum of the accounting community in our deliberations. We are using a ‘supply chain’ approach; members of the supply chains include individuals and representatives from organizations that impact the various current accounting education pathways. Our goal is to facilitate an open, transparent discussion across the education and practice communities supported by both technology (pathwayscommission.org) and public discussions. In addition, we’ve structured a broad-based “cradle-to-grave” professional involvement in the three Supply Chain Groups, including representatives from high school and community colleges, through universities to corporations, government agencies, regulators, associations and public accounting.”

**Pathways Commissioners**
- Bruce Behn, Pathways Commission Chair, Ergen Professor of Business, University of Tennessee
- William (Bill) Ezzell, National Managing Partner - legislative and regulatory relations, Deloitte LLP
- Leslie Murphy, President and CEO, Murphy Consulting, Inc.
- Judy Rayburn, Chair, Department of Accounting, Carlson School of Management, Univ of Minnesota
- Jerry Strawser, Dean and KPMG Chair in Accounting, Mays Business School, Texas A&M University
- Melvin Stith, Dean, Whitman School of Management, Syracuse University

**Supply Chain 1 Representatives**
- Susan Crosson (Leader), Santa Fe College, Conference on Teaching and Learning in Accounting
- Ken Bouyer, Ernst & Young, Americas Director of Inclusiveness Recruiting
- Cindy Cruz, Beta Alpha Psi, Senior of Internal Audit, Rooms-to-Go Furniture
- Dan Deines, Kansas State University, Advanced Placement Course in Accounting Advocate
- Del DeVries, Belmont University, Accounting Information Systems and TSCPA Accounting Academy (Professional Awareness for High School Students)
- Madge Gregg, National Business Education Association (NBEA), Hoover High School, AL
- Margarita Lenk, Colorado State University, Accounting Information Systems
- Mary Medley, Colorado State Society, CEO
- Tracie Noble, Austin Community College; Board, Teachers of Accounting in Two-Year Colleges (TACTYC)
- Beth Rescio, DeVry University and Keller Graduate School of Management, Associate Dean, College of Business and Management
- Jack Wilkerson, Wake Forest University, Visiting scholar-Carnegie Foundation for the Advancement of Teaching

**Supply Chain 2 Representatives**
- Mark Higgins (Leader), University of Rhode Island, Dean and Former President, American Taxation Association
- Ernie Almiento, DiSanto, Priest & Co., Former Rhode Island Auditor General
- Owen Barwell, Association of Government Accountants (AGA), Deputy CFO, U.S. Department of Energy
- Manny Espinoza, Association of Latino Professionals in Finance and Accounting (ALPFA), CEO
- Larry Evans, Dixon-Hughes PLLC, Chair Recruiting Committee
- Gregory Johnson, National Association of Black Accountants (NABA), Executive Director
- Jack Krogstad, Creighton University, Former SEC Academic Fellow at the Office of the Chief Accountant
- Harriet MacCarran, Arizona State University, Advisor Accounting Honors Program
- Bernard J. Milano, KPMG Foundation, The PhD Project
- Karen Pincus, University of Arkansas, Deputy Chair, International Accounting Education Standards Board (IAESB)

**Supply Chain 3 Representatives**
- Scott Showalter (Leader), North Carolina State University, KPMG Partner - Retired
- Dave Burritt, Institute of Management Accountants (IMA), CFO, Caterpillar, Inc., Retired
- Carolyn Callahan, University of Memphis, Director, School of Accountancy and member of Financial Accounting Standards Advisory Board to the FASB (FASAC)
- Martha Doran, Federation of Schools of Accountancy (FSA), San Diego State University
- Kate Mooney, Minnesota State Board, Education Committee, NASBA, St. Cloud State University
- Holly Paul, PricewaterhouseCoopers, US Recruiting Leader
- Paul Sobel, Institute of Internal Auditors (IIA), Vice-President Internal Audit, Mirant Corporation
- Melanie Thompson, The National Association of State Boards of Accountancy (NASBA), Texas Lutheran University
- Bill Travis, Bailiwicks Data Systems, President, AICPA Foundation Chairman (former CEO RSM McGladery)
- Jan Williams, AACSB, Vice-Chair Elect, Dean, University of Tennessee
- Stephen Young, Managing Director Institutional Clients Group, Citigroup, Inc., Past Fellow, Financial Accounting Foundation