In an interview with the JofA, Behn further described the meeting and gave an update on the commission’s next steps:

**JofA:** You started with three preliminary issues and/or questions. Did the public meeting further refine them or point to possible answers? If so, how?

**Behn:** I have to say I don’t think the discussion at the public meeting pointed to answers, but it sure highlighted the challenges we face in much more direct ways. I would characterize them as:

1. It is important to bring accounting practice (broadly defined), education and research closer together.
2. Educators and those in practice need to build our ability to change quickly (both structurally and in terms of skill sets) to respond to rapidly changing, complex global business environments, and understand the impact of that on education pathways.

The commission is a joint project of the American Accounting Association and the AICPA. Formed in August 2010, it grew out of recommendations by the U.S. Treasury’s Advisory Committee on the Auditing Profession (see “New Pathways to Accounting Excellence,” JofA, Oct. 2010, page 56).

As chair of the commission, Bruce Behn, the Ergen Professor of Business and professor of accounting at the University of Tennessee, moderated the meeting, which brought together professionals and academics representing diverse perspectives from what the commission calls its “supply chain” of pathways through education to practice. Supply chain group working teams and public comment panelists (who were invited and/or submitted proposals) presented analysis, ideas and recommendations to Pathways Commissioners William Ezzell, Leslie Murphy, Judy Rayburn, Jerry Strawser and Melvin Stith. Reports from the meeting and other documents, including initial issues and questions the commission is addressing, are available at its website, pathwayscommission.org. Topics included curriculum issues, the impact of emerging technologies on accounting practice and education, and the impact of the regulatory and standards environment.

Continuing its work of engaging the broad accounting community in accounting education, the Pathways Commission held a public meeting Feb. 26 in Atlanta. The commission invited the public to comment and make recommendations about future paths through higher education to accounting practice.

Recommendations on future of accounting education expected by 2012.

by Paul Bonner

In an interview with the JofA, Behn further described the meeting and gave an update on the commission’s next steps:

**JofA:** You started with three preliminary issues and/or questions. Did the public meeting further refine them or point to possible answers? If so, how?

**Behn:** I have to say I don’t think the discussion at the public meeting pointed to answers, but it sure highlighted the challenges we face in much more direct ways. I would characterize them as:

1. It is important to bring accounting practice (broadly defined), education and research closer together.
2. Educators and those in practice need to build our ability to change quickly (both structurally and in terms of skill sets) to respond to rapidly changing, complex global business environments, and understand the impact of that on education pathways.

The commission is a joint project of the American Accounting Association and the AICPA. Formed in August 2010, it grew out of recommendations by the U.S. Treasury’s Advisory Committee on the Auditing Profession (see “New Pathways to Accounting Excellence,” JofA, Oct. 2010, page 56).

As chair of the commission, Bruce Behn, the Ergen Professor of Business and professor of accounting at the University of Tennessee, moderated the meeting, which brought together professionals and academics representing diverse perspectives from what the commission calls its “supply chain” of pathways through education to practice. Supply chain group working teams and public comment panelists (who were invited and/or submitted proposals) presented analysis, ideas and recommendations to Pathways Commissioners William Ezzell, Leslie Murphy, Judy Rayburn, Jerry Strawser and Melvin Stith. Reports from the meeting and other documents, including initial issues and questions the commission is addressing, are available at its website, pathwayscommission.org. Topics included curriculum issues, the impact of emerging technologies on accounting practice and education, and the impact of the regulatory and standards environment.

Continuing its work of engaging the broad accounting community in accounting education, the Pathways Commission held a public meeting Feb. 26 in Atlanta. The commission invited the public to comment and make recommendations about future paths through higher education to accounting practice.

Recommendations on future of accounting education expected by 2012.

by Paul Bonner

In an interview with the JofA, Behn further described the meeting and gave an update on the commission’s next steps:

**JofA:** You started with three preliminary issues and/or questions. Did the public meeting further refine them or point to possible answers? If so, how?

**Behn:** I have to say I don’t think the discussion at the public meeting pointed to answers, but it sure highlighted the challenges we face in much more direct ways. I would characterize them as:

1. It is important to bring accounting practice (broadly defined), education and research closer together.
2. Educators and those in practice need to build our ability to change quickly (both structurally and in terms of skill sets) to respond to rapidly changing, complex global business environments, and understand the impact of that on education pathways.

The commission is a joint project of the American Accounting Association and the AICPA. Formed in August 2010, it grew out of recommendations by the U.S. Treasury’s Advisory Committee on the Auditing Profession (see “New Pathways to Accounting Excellence,” JofA, Oct. 2010, page 56).

As chair of the commission, Bruce Behn, the Ergen Professor of Business and professor of accounting at the University of Tennessee, moderated the meeting, which brought together professionals and academics representing diverse perspectives from what the commission calls its “supply chain” of pathways through education to practice. Supply chain group working teams and public comment panelists (who were invited and/or submitted proposals) presented analysis, ideas and recommendations to Pathways Commissioners William Ezzell, Leslie Murphy, Judy Rayburn, Jerry Strawser and Melvin Stith. Reports from the meeting and other documents, including initial issues and questions the commission is addressing, are available at its website, pathwayscommission.org. Topics included curriculum issues, the impact of emerging technologies on accounting practice and education, and the impact of the regulatory and standards environment.
3. In both practice and education, business issues and opportunities occur as part of an integrated process. Curricula need to mirror that process, becoming more integrated, providing context, and focusing on decision making within a business process context where accounting provides key information for decision making.

4. Educators and the profession as a whole are way behind in understanding how technology is changing our world. One of our presenters actually stated that, if we don’t watch out, playing our critical role in understanding and providing business information, accounting could become irrelevant.

Many other issues were brought up that also refined our thinking. For example, regarding our current draft of the value proposition for the accounting profession [tinyurl.com/62gmc], presenters brought up additional ideas that would be good to include for articulating the critical issues for education and practice for the future of accounting. The terms “accounting” and “accounting information,” as used in that document, need a definition, and we talked about the possibility of accounting developing a “signature pedagogy,” or a distinctive approach or method of instruction unique to accounting. Having a signature pedagogy is typical to professional education—law uses the Socratic method, medicine uses grand rounds, engineering has an integrated co-op experience, and so on.

JofA: How will you incorporate that feedback into the commission’s process?

Behn: After the public meeting, the Pathways Commission met to begin discussing public meeting input, integrating useful feedback and prioritizing issues to address. The public meeting both confirmed issues that the commission has identified and shared on its website, and emphasized some areas we had not developed as far at this point. We’re in the process now of incorporating feedback into our working materials. As soon as that’s completed, we’ll be posting updated materials on the Pathways website, where we hope there will be feedback as well as lots of folks reading and reviewing.

JofA: One goal of the commission has been to bring together different constituencies within the profession to work on issues. Did the meeting help accomplish that, and if so, can you give an example of how it did?

Behn: Bringing the different constituencies together has been very successful and helpful in a number of ways. First, it has enhanced communication among organizations. We know, for example, what is currently going on with business school accreditation, because we have the AACSB [Association to Advance Collegiate Schools and Programs] chair-elect, Jan Williams, on the commission. If there is a question regarding accounting accreditation standards or university business school structure, we have an expert on the panel.

Second, voices in the discussions represent a wide range of constituencies, minimizing the possibility that some idea or issue will be overlooked or not represented. Third, we are sort of becoming a large family. People respect each other but are not afraid to speak their mind, which has its advantages. Finally, you can’t believe the energy, passion and intellect that all these individuals bring to our work, discussions and deliberations. Everyone is proud of our profession and wants to improve it.

Having a wide range of participants in the education supply chain brought valuable perspectives into the issue of competing for and attracting students with high potential into the profession, including talented students from underrepresented groups. With participants from high schools, community colleges and colleges and universities, as well as those who recruit and train for the government, public accounting firms and other companies, we have expertise across the supply chain to help us to understand those processes. That’s going to go a long way in helping us understand and think about next steps for addressing these critical issues.

JofA: What are other next steps? Are you still on target for a final report in November this year?

Behn: Our next step is preparing for a meeting of the Pathways Commission in May. Between now and then, the supply chain groups and commissioners will be working on documents and in webinars on defining key issues and beginning to flesh out key recommendations. We are making a number of presentations through the spring and early summer at various meetings, where we’ll be sharing ideas and gathering feedback. While our last meeting will be in September, we’ll likely have a draft getting into shape by November. Our plans are to have our formal report ready by the first of the year.

JofA: Overall, would you say the meeting met its goals?

Behn: I feel great about our progress! It’s really amazing how individuals and organizations’ contributions have made it possible for people to be part of this process. As I said before, everyone is bringing great energy, leadership and commitment to the project. I knew that about all the folks who have been involved in the project since last summer. At the public meeting, it was impressive to see how everyone else participated in the meeting. The public comment groups and the public round table have the same level of commitment to the accounting profession and its critical role in our economy and society. We are all lucky to work in such a great professional community.

“Educators and the profession... are way behind in understanding how technology is changing our world.”—Bruce Behn, Pathways Commission chair