

# **PATHWAYS INSPIRED**

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## **Teaching: Results of Pathway Commission Survey and A Look to the Future**

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**APLG**

**February 12, 2016**

**1:35-2:25**



**Centers for  
Advancing  
Accounting**

## **PANELISTS:**

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**BRUCE BEHN  
JAN WILLIAMS  
SUSAN CROSSON**

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**APLG**

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# The Pathways Commission

## The Future of Accounting Education



The Pathways Commission

**Recommendation 1: Build a learned profession for the future by purposeful integration of accounting research, education, and practice for students, accounting practitioners, and educators.**

**Recommendation 2: Develop mechanisms to meet future demand for faculty by unlocking doctoral education via flexible pedagogies in existing programs and by exploring alternative pathways to terminal degrees that align with institutional missions and accounting education research goals**

**Recommendation 3: Reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission**

**Recommendation 4: Develop curriculum models, engaging learning resources, and mechanisms for easily sharing them as well as enhancing faculty development opportunities in support of sustaining a robust curriculum**

**Recommendation 5: Improve the ability to attract high-potential, diverse entrants into the profession**

**Recommendation 6: Create mechanisms for collecting, analyzing, and disseminating information about current and future markets for accounting professionals and accounting faculty**

**Recommendation 7: Convert thought into action by establishing an implementation process to address these and future recommendations by creating structures and mechanisms to transition accounting change efforts from episodic events to a more continuous, sustainable process**



[Thepathwayscommission.org](http://thepathwayscommission.org)

# OUR PROFESSION

- Build a **learned profession** for the future by purposeful *integration* of accounting research, education, and practice for students, accounting practitioners and educators.



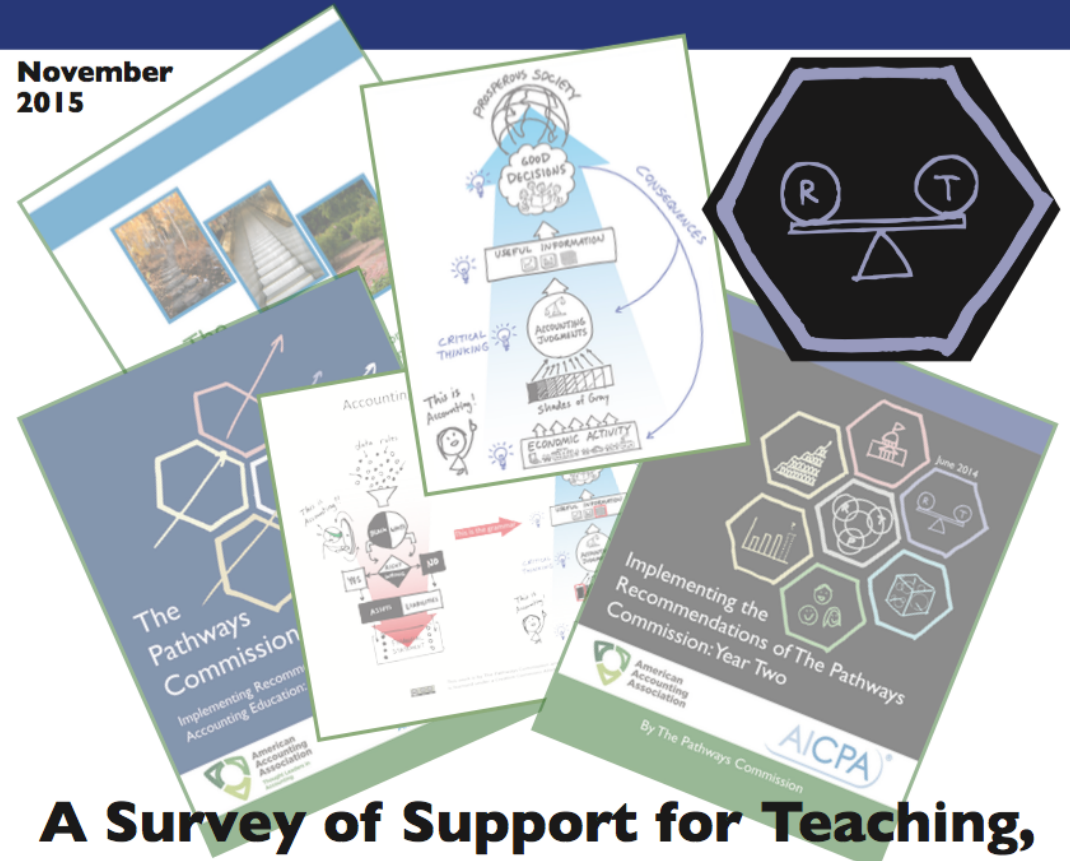
# RESEARCH AND TEACHING

Reform accounting education so that *teaching is respected and rewarded* as a critical component in achieving each institution's mission.



# RECOMMENDATION #3 REPORT

November  
2015



## **A Survey of Support for Teaching, Recognition of High-Quality Teaching, and Use of Teaching Portfolios in Accounting Programs**



American  
Accounting  
Association



By The Pathways Commission

Recommendation #3's report, "A Survey of Support for Teaching, Recognition of High-Quality Teaching, and Use of Teaching Portfolios in Accounting Programs" summarizes the results of a survey of accounting programs exploring how they support teaching and reward high-quality teaching and determine the extent to which teaching portfolios are used in evaluating teaching. Included in the report are interpretive comments, suggestions for further research, and the identification of areas for further study.

This report lays the groundwork for future Pathways Inspired efforts to "reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution's mission." (The Pathways Commission 2012, Recommendation #3)



# SURVEY CHARACTERISTICS

- Exploratory in Nature
- Intended to be an Initial Step in Better Understanding Issues Related to Teaching
- Includes Responses from 134 Schools
- Suggests Areas That May Be of Interest for Future Research
- Covers Three Broad Areas
  - Support for Teaching
  - Reward for High Quality Teaching
  - Use of Teaching Portfolios



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# SUPPORT FOR TEACHING

- Majority have On-Campus Teaching Enhancement Programs
- Majority Bear the Cost of Certain Off-Campus Programs
- Majority Have Significant Technology Support
- Various Other Types of Support Available at Some Schools



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# REWARD FOR HIGH QUALITY TEACHING

- Large Majority Report that Teaching Quality is Considered in Compensation Decisions
- Majority of Others Do Not Recognize Merit Annual Compensation Increases (including unionized)
- Evaluation of Teaching Quality Generally Includes
  - Student Evaluations and Peer Review
  - Statement of Teaching Philosophy
  - Syllabus Analysis
  - Course Material Evaluation
- Most Schools Report Availability of Teaching Awards



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# USE OF TEACHING PORTFOLIOS

- Only 45% of Responding Schools Use Full Teaching Portfolios
- Many Others Use Elements of Teaching Portfolios
- Most Common Uses of Full Portfolios Are For Tenure And Promotion Decisions
- Teaching Portfolio Contents Include
  - Student Evaluations
  - Educational Materials Developed
  - Statement of Teaching Philosophy
  - Peer Review Results
  - Innovative Techniques and Developmental Activities



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# OBTAINING SURVEY RESULTS

The Survey Results and Raw Tallies from Bentley  
are available at [pathwayscommission.org](http://pathwayscommission.org)



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# OUR CURRICULUM

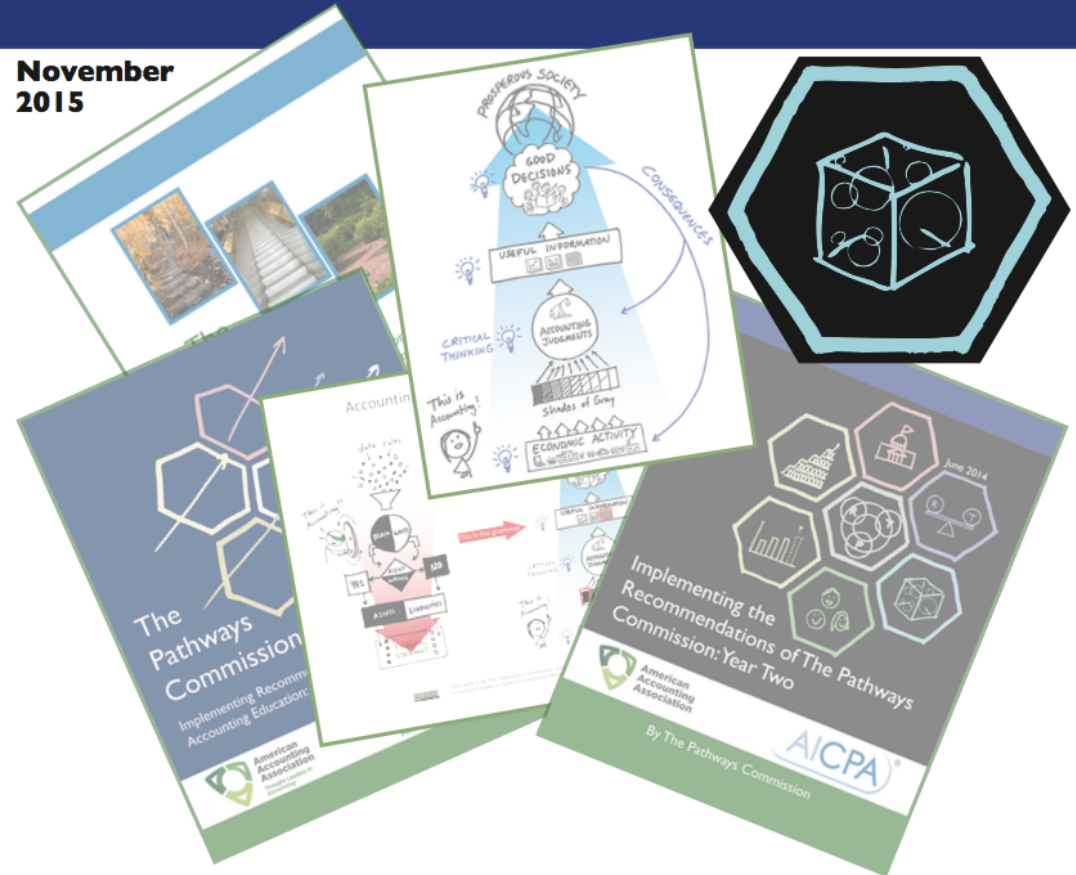
Develop curriculum models,  
engaging learning  
resources, and  
mechanisms for easily  
sharing them as well as  
enhancing faculty  
development opportunities  
to sustaining a robust  
curriculum.



The Pathways Commission

## RECOMMENDATION #4 REPORT

November  
2015



## In Pursuit of Accounting's Curricula of the Future



American  
Accounting  
Association



By The Pathways Commission

Recommendation #4's report, "In Pursuit of Accounting's Curricula of the Future" summarizes the progress made by task forces on accounting's common body of knowledge, signature pedagogy(ies), and technology. The task forces based their work on various accounting organizations and associations core competencies and professional judgment/skepticism frameworks, as well as their member's insights concerning the technologies accounting students should know to be successful in the accounting workplace.



- SUMMARIZES the common body of knowledge for an undergraduate accounting generalist into measurable learning objectives that map to various learning levels of Bloom's Taxonomy.
- IDENTIFIES the shared core competencies and model curricula that had been previously expressed by multiple global accounting education organizations.
- OUTCOME general-purpose learning objectives -- measureable and implementation-ready for accounting programs across their undergraduate curriculum.
- A MODEL that can be utilized by all accounting programs regardless of the diversity of their mission, student population, resources, or location to articulate the value of their educational process.
- TECHNOLOGY The report also shares a common language to understand the technology curricular deficits identified by focus groups of academics and practicing accountants.
- [PathwaysInspired.org](http://PathwaysInspired.org) The future of accounting education is up to each of us. Please share your best practices and inspired efforts.

# REPORT'S EDUCATIONAL MODEL

## PROFESSIONAL JUDGMENT

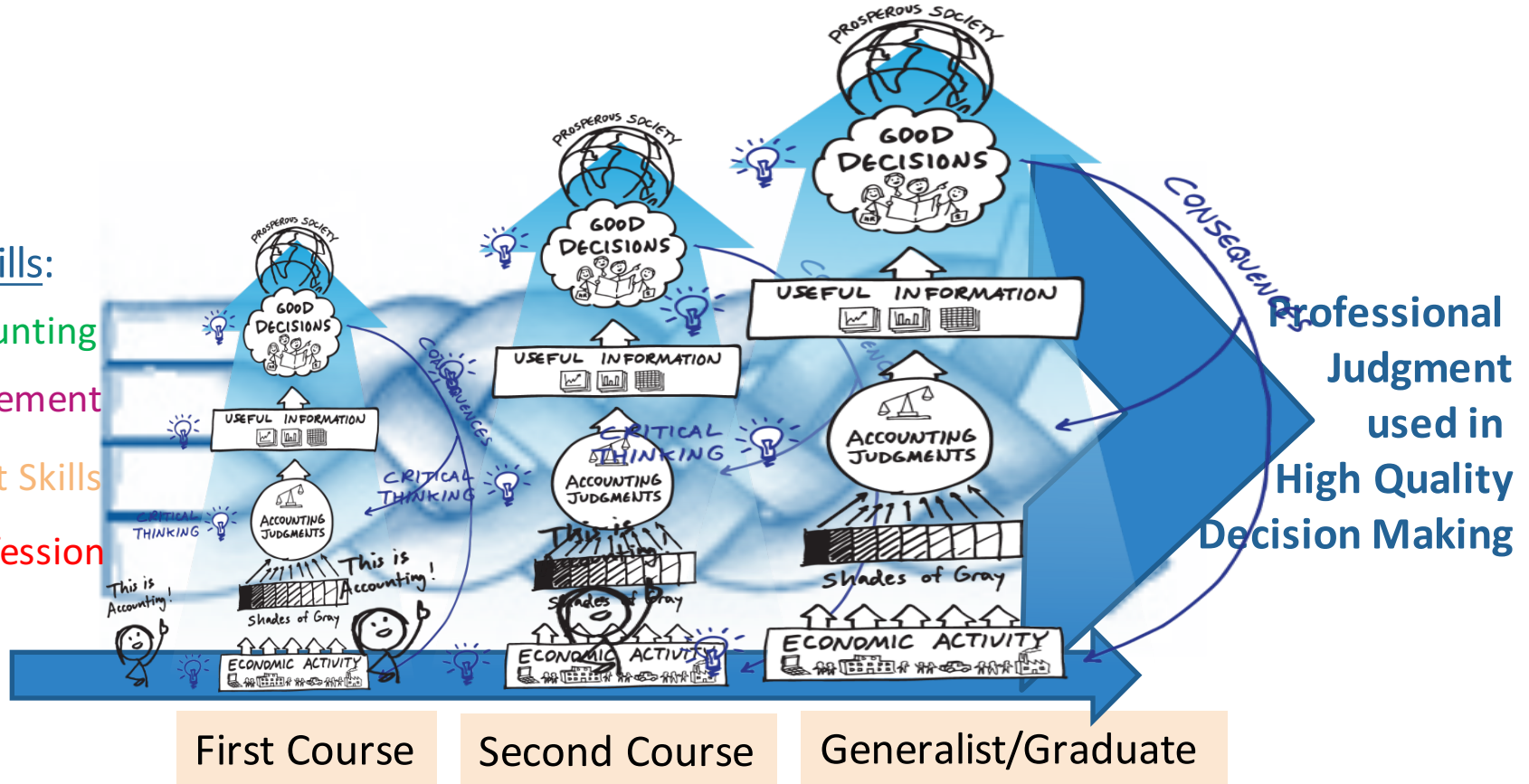
Competencies,  
Knowledge & Skills:

Accounting

Business /Management

Foundational/ Soft Skills

Interaction w/ Profession



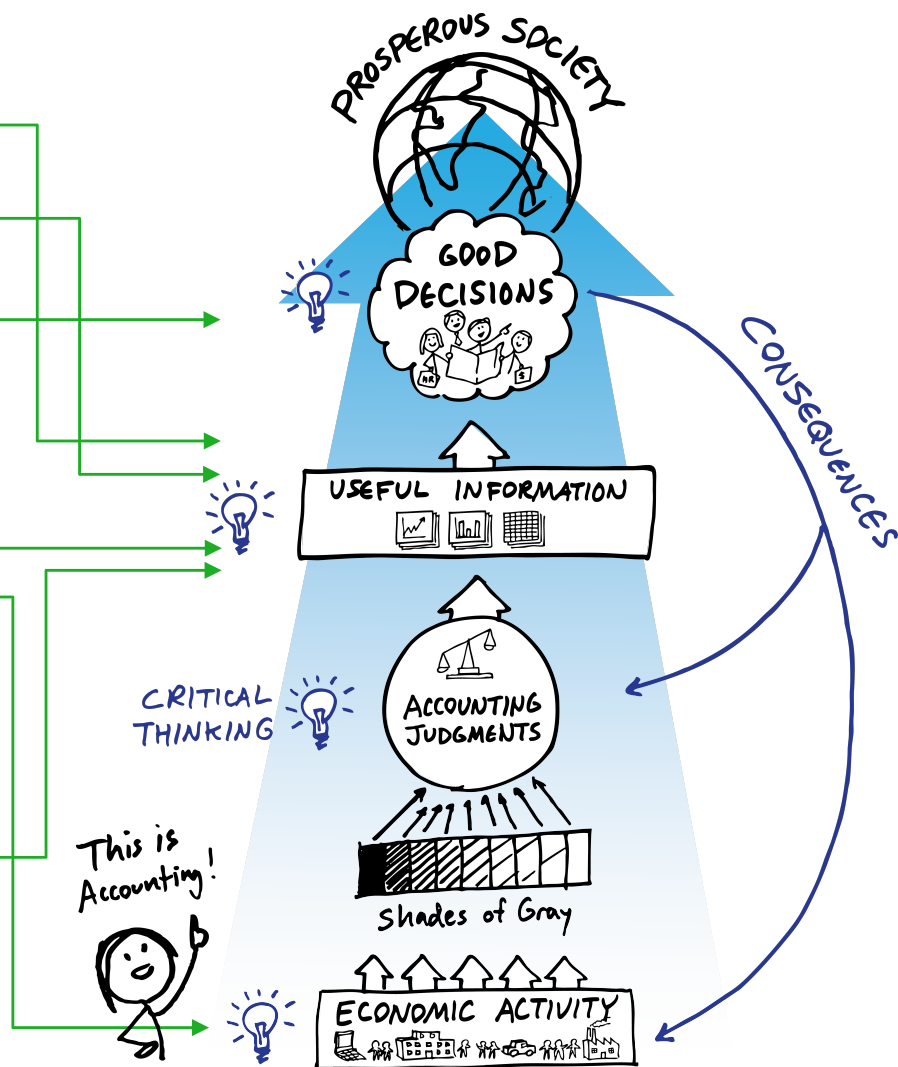
The Pathways Commission Educational Model is based on an evaluation of multiple international accounting organizations' competency models and adapted from the IMA/MAS Competency Integration Framework incorporating the AICPA Core Competency Model.



The Pathways Commission

# AAA Center for Advancing Accounting Education

- Accounting/SBigData.org Resources and Webinars
- Pathways Inspired Projects
- Cook Prize
- Academic Access FASB, GARS,...
- Career Development opportunities
- Amplify Section, Region, and CTLA Activities



# 2015-2016 Accounting /S Big Data Webinars

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Title & Date	Presenters
How to Get Up and Running on Tableau Painlessly October 27, 2015	Robyn Raschke, UNLV Ed Beaurain, Tableau
Data Sets, Tableau, and You: A Winning Combination November 3, 2015	Robyn Raschke, UNLV Ed Beaurain, Tableau Emma Trifari, Tableau
Data Analytics and Big Data: Impact on the Audit Profession January 22, 2016	Scott Showalter, NCState
Data Analytics and Managerial Accounting: Integrating Analytical Thinking and Technology Skills February 24, 2016	Ann Dzuranin, Northern Illinois University
More to come in April and Fall!	





# Accounting /S Big Data Conference

***SAN FRANCISCO SEPTEMBER 15-16, 2016***

APRIL 1-MAY 2, 2016 PRE-REGISTRATION LOTTERY!  
PREFERENCE WILL BE GIVEN TO SCHOOLS WHOSE TEAM IS COMPRISED OF:  
A BUSINESS PROFESSIONAL AND AN EDUCATOR &/OR RESEARCHER.

Due to the popularity of this conference, a lottery will be held for conference registration spots.

**Preference will be given to school groups (teams of 2 or 3) that are comprised of a currently working accounting or analytics professional teamed with an educator and/or researcher from the school.**

**This will insure a conference with a broad representation of schools and a 40% practice and 60% academic conference mix.**

**Timeline:**

1. Start now to form your school's team (as lottery preference will be given to teams of one currently working accounting or analytics professional teamed up with an educator and/or researcher).
2. Pre-register in the conference lottery between April 1 and May 2, 2016 by providing name, title, email address, and phone number of individual(s). All AAA members will receive an email inviting them to sign up to participate in the Accounting *IS* Big Data conference lottery in March. **The lottery will be open April 1 until May 2, 2016 midnight EDT. Lottery spots are reserved for specific individuals, please do not use TBD.**
3. If selected in the lottery, register for the conference. *Only those listed in the lottery will be eligible to be selected!* Each of those selected will receive an email with a registration code that will allow them to register. Those selected will have until **Friday July 8, 2016 midnight EDT** to pay the registration fee and reserve their hotel rooms. All academic conference registrants must be paid 2016-2017 members of the AAA. Conference Registration Fee is \$650 for AAA Academic members and \$750 for currently working accounting or analytics professionals.
4. Those not selected in the initial lottery will receive an email that they are waitlisted, and on Monday July 11 they will receive another email message inviting them to register for any unfilled spots on a first come first serve basis. This invitation will become invalid once all spots are filled or July 22, 2016 midnight EDT, which ever comes first.
5. After July 22, if any unfilled conference spots remain, they will be open to all AAA members on a first come first serve basis.

More information about the conference will be available at:

<http://aaahq.org/Meetings/2016/Accounting-IS-Big-Data-Conference>.



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To improve your chances, pre-registration for the lottery between April 1-May 2 is essential!  
Complete all fields on your team's pre-registration input form.

# The Cook Prize



The J. Michael and Mary Anne Cook Prize is the foremost recognition of an individual who consistently demonstrates the attributes of a superior teacher in the discipline of accounting. The Cook Prize will serve to recognize, inspire and motivate members to achieve the status of a superior teacher.

Each year up to three awards of \$25,000 each can be made in the categories of graduate, undergraduate, and two-year accounting degree programs.



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## Eligibility for Award:

The Cook Prize is to honor current active faculty and is not for lifetime achievement or for retired or deceased faculty members.



- Nominees must be a current full-time faculty member in an accounting program or school with established record of at least ten years of teaching.
- Nominees must be a member in good standing of the American Accounting Association who is not currently serving on the Board of Directors.
- If selected for the award, the Prize winners must agree to attend AAA Annual Meeting Award presentation in August.
- If selected for the award, the Prize winners must agree to share their knowledge and approaches at various AAA venues and events, as available .
- Nominees can only be nominated by the Cook Prize Nominators.



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# FAF and AAA Joint Offer to Provide FASB Codification and GARS Online to Accounting Faculty and Students



Thought Leaders in  
Accounting



*Academic Accounting Access to the FASB Accounting Standards  
Codification® Professional View and Governmental Accounting Research  
System™ Benefits Professors and Students Alike!*

As part of its educational mission, the Financial Accounting Foundation (FAF), in a joint initiative with the American Accounting Association (AAA), provides the online FASB Accounting Standards Codification® Professional View (the Codification) to faculty and students in accounting programs at post-secondary academic institutions. The program, Academic Accounting Access, has achieved great success and includes over 1300 U.S. and foreign academic institutions with 34,000 average monthly logins.

**The FASB and the FAF believe that understanding the Codification and how to use it is of critical importance to accounting professionals. It is also critical that accounting students learn how to use the FASB Codification and the GARS Online for more efficient and better understanding of authoritative accounting literature.**



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## **AAA Academic Accounting Access**

The AAA will provide direct services to accounting departments through its *Academic Accounting Access* program; issuing authentication credentials for faculty and students through Registered Accounting Programs, at a low annual institutional fee of \$250.

This Academic Access program is available to accounting programs worldwide. Access to the FASB Codification and GARS Online will expire each year at the end of August. This program is NOT available for academic library subscriptions.

# THE GOLD STANDARD OF INTERNAL CONTROL JUST GOT BETTER

Through a blend of self-paced and live, interactive training, the **COSO Internal Control Certificate** offers you a unique opportunity to develop your expertise in designing, implementing and monitoring a system of internal control.

## **Real-World Scenarios Allow You to:**

- ▶ Recognize ways to identify, analyze and respond to risks in your business
- ▶ Develop confidence in your system of internal control
- ▶ Learn from experts and share your experiences with your peers

Develop your internal control expertise and stand out from the crowd.

This program, which counts for 25.5 CPE credits, takes participants through the Framework from start to finish using real-world scenarios.

Upon successful completion of the program and online examination, participants will receive an official COSO certificate.



**American  
Accounting  
Association**

The new COSO Certificate is sponsored by the American Accounting Association (AAA), the American Institute of CPAs (AICPA), the Financial Executives International (FEI), the Institute of Management Accountants (IMA) and the Institute of Internal Auditors (IIA).

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Recommendation 6: Create mechanisms for collecting, analyzing, and disseminating information about current and future markets for accounting professionals and accounting faculty

## PATHWAYS INSPIRED PROJECTS: Data Driven Decisions

- “Improving Student Engagement in Learning: A Challenge to Accounting Program Leaders and Faculty” Introduction to the National Survey of Student Engagement (NSSE) Data Project
- “The Return on Investment (ROI) of an Accounting Degree”



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Thought Leaders in  
Accounting



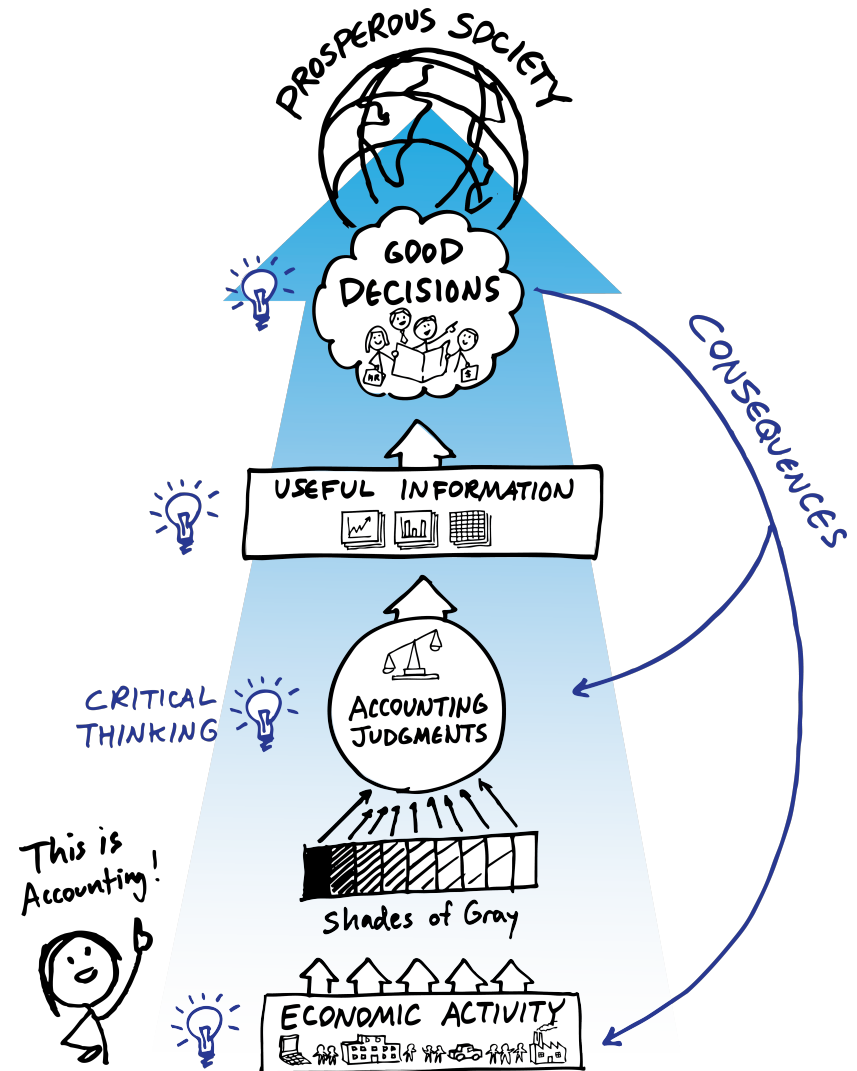
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# THIS is Accounting: The Pathways Vision Model

- The Pathways Commission (2010-2015) engaged our accounting community and its many stakeholders in studying the future of accounting higher education and in charting “a strategy to engage and retain the strongest possible community of students, academics, practitioners, and other knowledgeable leaders in the practice and study of accounting.” One of the results of their work is a visual representation of THIS is Accounting.
- To view the complete work of The Pathways Commission go to: [PathwaysCommission.org](http://PathwaysCommission.org)
- If The Pathways Vision Model or other Pathways Commission work inspires you, join the ongoing conversation at [PathwaysInspired.org](http://PathwaysInspired.org)

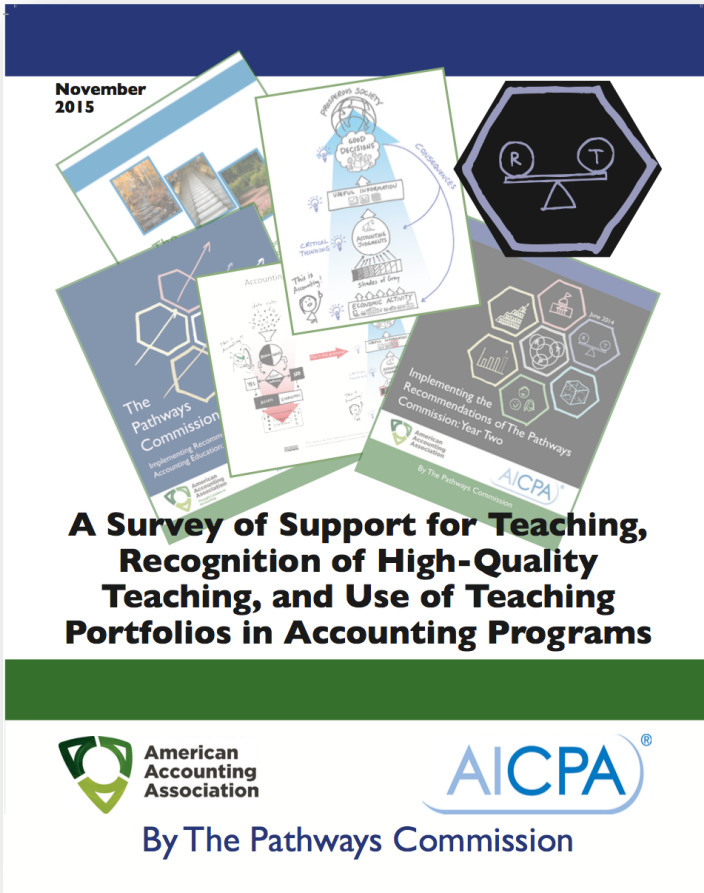


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## RECOMMENDATION #3 REPORT

Now  
Available!

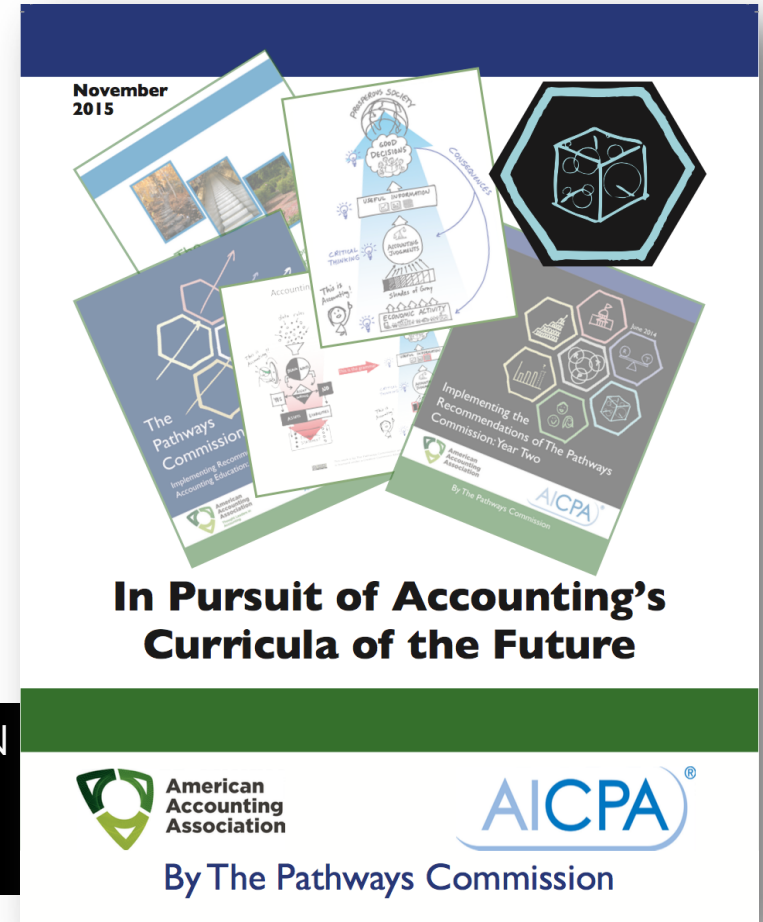
## RECOMMENDATION #4 REPORT

SUMMARIZES the results of a survey of accounting programs exploring how they support teaching and reward high-quality teaching and determine the extent to which teaching portfolios are used in evaluating teaching.

LAYS the groundwork for future Pathways Inspired efforts.

The future of accounting education is up to each of us.

Please share your best practices and inspired efforts.  
[PathwaysInspired.org](http://PathwaysInspired.org)



SUMMARIZES the common body of knowledge for an undergraduate accounting generalist into measurable learning objectives that map to Bloom's Taxonomy.

IDENTIFIES the shared core competencies and model curricula previously expressed by global accounting education organizations.

TECHNOLOGY defined to understand the curricular deficits identified by practice and academics.