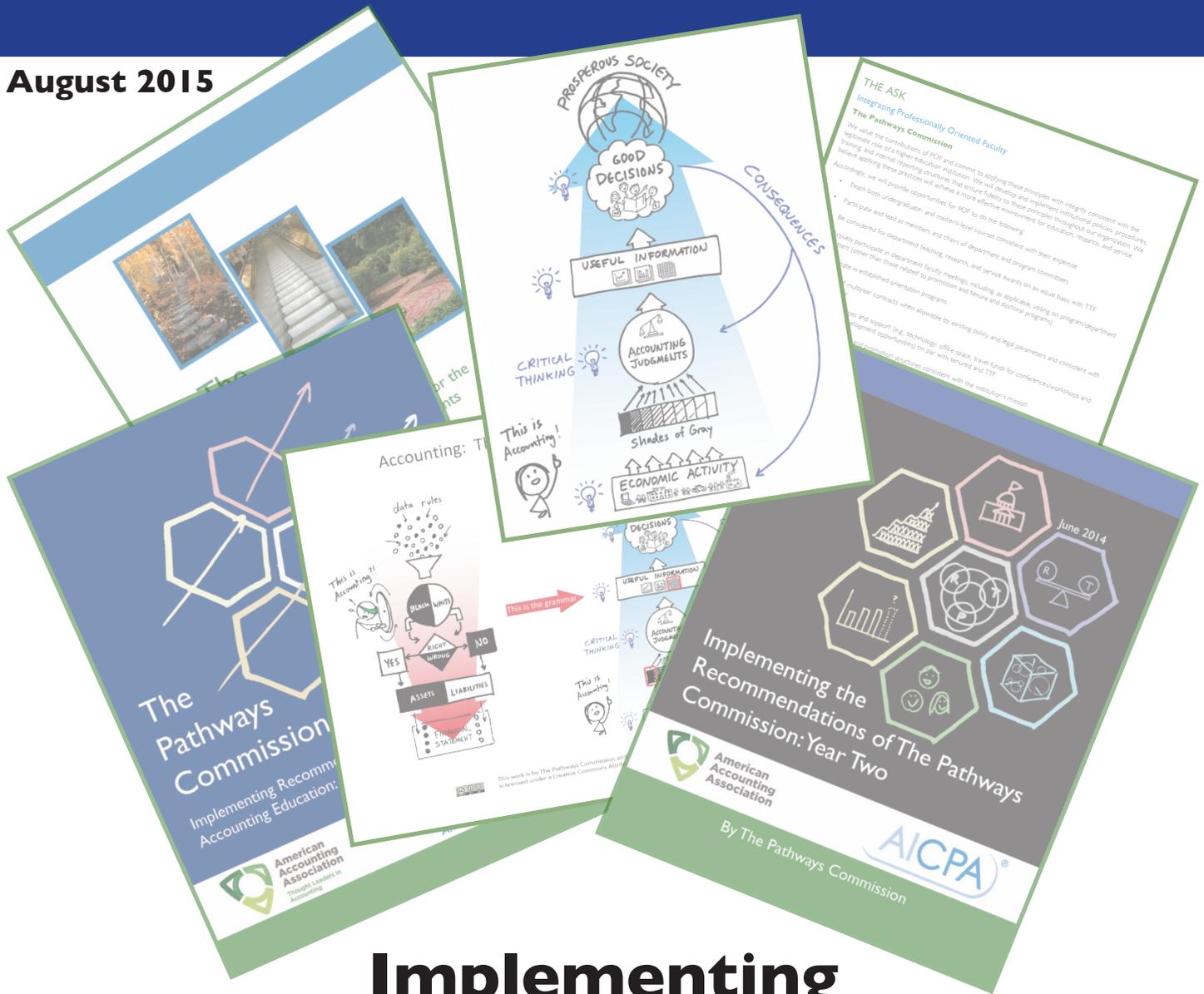


August 2015



Implementing the Recommendations of The Pathways Commission: Year Three



American
Accounting
Association



By The Pathways Commission

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The 2015 American Accounting Association Annual Meeting in Chicago marks the end of our third year of focused implementation of the recommendations from the 2012 Pathways Commission report, *Charting a National Strategy for the Next Generation of Accountants*. As we have done at the end of the previous two years, we have prepared this summary report to update all interested stakeholders on the progress of our implementation efforts.

Implementation efforts during this past year have been just as robust and filled with success as each of the previous two years. We are proud to report that significant progress has been made in every recommendation area from the original report. Successful implementation has been driven by two critical components: the tireless efforts of more than 130 volunteers and the willingness of faculty, practitioners, program chairs, deans, and a host of other stakeholders to participate in strengthening accounting education for future generations.

However, success ultimately will be measured not only by what has been accomplished during this concentrated three-year period, but also by ongoing efforts to continuously identify challenges and develop innovative actions to address these challenges and an ongoing commitment by all stakeholders to maintain the momentum toward strengthening the learned profession of accounting.

The following are a few highlights of the extensive activities you will find in this year's report. These activities represent significant accomplishments this year and, in some cases, the conclusion of activities initiated in earlier years:

- All of the recommendations intended to bring the academic and practice communities closer together saw progress this year. Of particular note was the adoption, at the time of this report, by 19 accounting programs and/or colleges of business of a set of guiding principles for the recognition and deployment of professional oriented faculty (POF). Additionally, a webcast about how to make the transition from practice to the academy was held during spring 2015 to which more than 1,000 practitioners from all aspects of the accounting profession listened.
- Further examination of the impediments to unlocking doctoral-level education reported last year has helped to fuel a more robust discussion of not only doctoral-level accounting education challenges, but also greater exploration into alternative terminal degree programs.
- This year, the American Accounting Association (AAA) announced the launch of a new Center for Advancing Accounting Education, which will embrace the significant implementation work from Recommendation Group #3 and become the driving force to implement greater recognition of quality teaching.
- Tackling the recommendations and questions surrounding curriculum development and pedagogy was a very significant undertaking. Undaunted, the recommendation leaders and task force participants moved farther than originally envisioned in such a short period and have released a major set of curriculum and pedagogy concepts for further input and evaluation. This effort, along with the companion evaluation of the role of technology, will produce a spirited dialogue and positive change.
- Last year, we reported on the release of a new "Vision Model" to be woven into the first exposure to accounting, no matter where that occurs. Faculty and even textbook publishers' acceptance has been accounting education's equivalent of a viral sensation.

- We continued our dialogue with the College Board to launch a high school accounting advanced placement course. Although there has been progress, we are not yet assured that this recommendation can become a reality—stay tuned.
- The quest for better data on faculty supply and demand resulted in a major study this year, and there are plans for ongoing research in this critical area.

The detailed discussion of implementation activities in the original Pathways Commission Report (2012) described an implementation structure and approach for an initial three-year period. At that time, we also called for a comprehensive review of progress during the third year of implementation to identify how best to sustain the initial implementation success. The recommendation leaders, co-chairs, and sponsor representatives completed that review this year and have already begun to implement changes in the structure for an even more sustainable effort. Please see the last section of this report in which we discuss plans already underway to transition implementation efforts.

As we reflect on these past three years of activity, each participant could probably identify some additional activity that we wish we could have explored further or launched. That is perhaps the nature of these types of major introspective studies and implementation efforts. In reality, when we reflect back on the discussion of the impediments to implementation at the very beginning of this project, we hope you will agree that the effort expended has resulted in a significant accumulation of meaningful enhancements to accounting higher education—both for now and for the future. However, none of us should rest for long as we all realize improvement is a constant process that requires continued vigilance to identify emerging challenges and efforts to move toward new and better outcomes.

As the co-chairs of this implementation effort, we are proud to have participated with so many talented and dedicated volunteers on this journey. The recommendation leaders and task force members made time in their already challenging schedules to lend their expertise and perspectives to this important undertaking. The sponsoring organizations and their representatives have never wavered in their support. We hope that together we have all helped to chart new pathways for accounting higher education for future generations of students who will enter the accounting profession. Thank you for the opportunity and privilege to have been a part of this effort.

Respectfully submitted by the Pathways Commission Co-Chairs,
William Ezzell, Deloitte LLP (Partner, retired)
Mark Higgins, Dean, John Cook School of Business, Saint Louis
University

The following sections summarize the more significant implementation activities and accomplishments during the third year of focused efforts to implement each of the recommendations of the original Pathways Commission Report. Future implementation efforts can be monitored on the Pathways Commission website at www.pathwayscommission.org.

Recommendation #1

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

Integrate Professionally Oriented Faculty (POF) as Valued Members of the Faculty

After developing the POF Integration Principles, the primary focus this year was to spread the word about the Principles and recruit accounting programs to endorse them. The Pathways Commission made four presentations in the spring at the Accounting Programs Leadership Group (APLG), the AACSB Deans Conference in February, the AAA Southeast Regional meeting in April, and the Business Professors Conference at Drexel University in May—each presentation had more than 75 people in attendance. The deans were very positive toward the POF initiative, so the task force is planning to send a letter with the POF report to department chairs and deans encouraging their support. Posters will be on display at the AAA Annual Meeting celebrating the accounting departments and/or schools that have endorsed the Principles as well as information on whom to contact for additional information on how more schools can endorse the Principles.

Going forward, the goal is to recruit 100 accounting programs or colleges to subscribe to the Principles by the 2016 AAA Annual Meeting. To help programs implement the Principles, the task force is developing an FAQ implementation guide that further provides examples of ways to implement each principle and answers to questions concerning each of the principles. Three articles have been written and accepted for publication that will continue to spread the word about the benefits of accounting programs adopting the POF Integration Principles.

Develop a Process to Identify, Attract, and Develop Professionally Oriented Faculty

Among the large firms, each has developed its own method for guiding and advising its professionals in pursuing an academic career based on their current role within the firm, and those processes likely will remain unchanged. To deliver the message to the broader accounting profession about attracting professionally oriented faculty into the academy, a webinar was delivered May 13, 2015. More than 1,000 people participated in the webinar to learn more about opportunities for POF. Utilizing the AICPA teleconference facilities and working with representatives from the AICPA, IMA, IIA, AGA, and the Big 4 firms, Pathways Recommendation Leader Scott Showalter moderated the webinar, which included the following professionally oriented faculty: Richard R. Clune, Jr. (Associate Director, School of Accountancy, Kennesaw State University); Marvin M. Phaup (Professorial Lecturer and Research Scholar, The George Washington University); Frank K. Ross (Visiting Professor of Accounting, Howard University); Cynthia E. Tessien (Reznick Group Faculty Fellow and Professor of Practice, Wake Forest University); and Samuel C. Weaver (Professor of Practice, Lehigh University). The webinar was recorded and is available for viewing via the Pathways Commission website (www.pathwayscommission.org). The panelists received more than 240 questions, many of which were addressed during the webcast. The questions will be adapted into a FAQ document and analyzed for topics to support a future webcast.

Widely Disseminate Practice-Relevant Academic Research to Practice

The task force has been reaching out to leaders of the Sections of the AAA to create opportunities to highlight research relevant to practice. The American Taxation Association (ATA) has created a Research Dissemination Task Force and is working with The Tax Advisor to develop a method of outreach for academic research available for practitioners. The task force continues to work with the AICPA to establish in the Journal of Accountancy a quarterly “Highlights of Research” section that provides insights into academic research with practice impact. The task force is currently working with another AAA Section to develop an outlet for academic research and plans to continue to work with other Sections to align with practitioner journals and other publication outlets.

Increase Faculty–Practitioner Engagement on Relevant Current Issues

During the year, two other AAA Sections adopted the “boot camp” model similar to the AAA Auditing Section Educator Boot Camp Program. This educator–practitioner workshop model enables faculty to incorporate current practice issues into accounting classes and research. The ATA held a one-day Teaching and Curriculum Conference preceding its mid-year meeting in February, and the afternoon session was devoted to interactive discussions between faculty and practitioners from five accounting firms. An advisory board of educators and practitioners planned the program, and KPMG was the sponsoring firm. The Section intends to continue programs of this nature.

The Accounting Information Systems (AIS) Section scheduled a one-day boot camp for August 7, 2015, in Chicago preceding the AAA Annual Meeting. The Section’s planning committee has been seeking input from the firms on AIS topics for discussion. EY will sponsor this program. The Management Accounting Section has agreed to schedule a boot camp during academic year 2015–2016. Deloitte has agreed to be the sponsoring firm for this program. Additional accounting firms to sponsor boot camps have been recruited with the intent to identify additional AAA Sections to develop and launch boot camps.

In working to create additional boot camps, the task force observed that the large accounting firms already provide a range of programs and opportunities that expose faculty to the practice environment. These opportunities vary in length and accessibility. *An Inventory of Resources by the Large Firms* summarizes these resources, which are available to all faculty. The document is posted on the Pathways Commission website.

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 and research goals.

Traditional Doctoral Programs

Attracting well-qualified candidates to pursue doctoral education was a focus of several of the recommendations. One recommendation was for the AAA to develop a web page discussing academic careers and providing reference materials about programs. The web page would allow directors of PhD programs to refer interested potential PhD applicants to an information source that would allow them to better understand what obtaining a PhD involves, the types of support provided by schools during a doctoral program, what an academic career involves, and the starting salary range by school type as well as other compensation information as gathered through Recommendation #6. It also might contain short videos by leading faculty about their research. A new PhD program-focused page is being developed by the AAA in preparation for the 2015 Annual Meeting. Once in place it can be expanded to address both traditional and non-traditional doctoral programs.

The task force also encouraged the AICPA to continue, in some form, the very successful Accounting Doctoral Scholars Program. This program has led to an increase in high-quality, well-informed auditing and tax applicants to PhD programs—more so in audit than tax, but nevertheless, both areas benefited greatly from the increased number of candidates, who are just now hitting the market. The task force also examined the impact that the AAA/University of Miami “Rookie Camp” is having on job placement. Since its inception, this job fair has grown from 96 participants in 2011 to 162 in 2014. The job seekers now exceed the number of schools sending faculty to recruit the candidates. These numbers appear consistent with a point made by the Task Force Report last year, that the top private and public schools are satisfying their faculty needs, and it is the non-PhD granting schools that struggle to hire PhD-qualified faculty because of a continuing supply shortage.

Non-Traditional Doctoral Programs

Non-traditional doctoral education in accounting is continuing to gain traction, and the number of non-traditional programs and interest in creating such programs both appear to be on the rise. The task force has noted that graduates have been moving into tenure-track faculty positions in AACSB-accredited regional universities. For example, recent DBA graduates have gone into tenure-track positions at Middle Tennessee State University, University of Tennessee at Chattanooga, University of Scranton, Columbus State University, Tennessee Tech, and the University of South Alabama. Other students have gone on to take or will be taking positions as visiting or clinical professors at Auburn University, Clemson University, and Colorado State University. Another observation is that non-traditional graduates are publishing in AAA journals and similar outlets. For example, recent graduates have publications or forthcoming pieces in such journals as Accounting Horizons, Journal of Accounting and Public Policy, Journal of Business Ethics, International Journal of Auditing, Journal of Accounting Education, and Current Issues in Auditing, among many others.

Despite the positive developments discussed above, in the coming years, the task force expects some degree of market shakeout. Some schools may conclude that non-traditional programs are not a good fit for their faculty or are too difficult to run, or they may not have sufficient student demand. Others institutions may struggle with offering both a traditional PhD and a non-traditional doctorate. Another challenge for institutions with both traditional and non-traditional programs will be how graduate program faculty members allocate their time between the programs or whether they will spend their time only on one program. This is one of the many “internal competitions” that departments will face in a time of scarce resources. The task force also expects some potential for different tuition price points in accounting versus management or marketing. It is possible that some programs may seek to separate the accounting track into a different degree to allow for higher tuition than the management or marketing fields can support. It appears that higher starting salaries for accounting faculty can allow for higher doctoral tuition in accounting. It will be important to continue to monitor developments in the non-traditional doctoral accounting market and to leverage continuing efforts by the AACSB to track and provide leadership in this area. The task force remains optimistic that non-traditional doctoral education can provide qualified new entrants to the academic accounting labor market. However, offering such programs is not easy and certainly will not work in all settings, nor should it be assumed that all non-traditional programs have academic career preparation as their primary aim.

Recommendation #3

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

Last year's implementation report and a companion report focused on this recommendation, calling for the AAA to create a National Center for Accounting Education Excellence. This occurred in March with the creation of The Center for Advancing Accounting Education. In addition to providing input on the creation of this center, the principal activity of the task force this year was a survey on Teaching Quality and Teaching Rewards. This survey incorporated the prior work done by the task force, which included developing a description of high-quality teaching that includes both necessary resources and learning outcomes, and the development of the concept of teaching portfolios that could serve as parallels to the more common research portfolios that are currently widely used in high-stakes decisions, such as promotions and the granting of tenure. The teaching survey was circulated electronically to all department chairs, directors, and deans of AACSB accounting accredited programs. One hundred thirty-four responses were received, and those responses have been summarized. Substantial information about the following elements of the educational process is classified as follows:

- Relative accounting course class sizes
- Faculty teaching loads
- Various elements of technology available to students both inside and outside the classroom
- The availability of teaching-enhancement programs on campus
- Support for faculty obtaining continuing education in off-campus settings
- Resources devoted to high-quality teaching, including travel, teaching and grading assistants, clerical, and other forms of support
- Whether quality of teaching is evaluated for purposes of compensation adjustments (e.g., merit increases)
- Bases for evaluating teaching quality
- Existence of teaching awards or other recognition techniques at various levels of colleges and universities
- Use of teaching portfolios, including instances in which such portfolios are used (e.g., annual performance evaluations, tenure and promotion decisions) and the importance of portfolios
- Contents of teaching portfolios (e.g., faculty member statement of teaching philosophy, use of specific methods, development of education materials)
- Reasons why teaching portfolios are not used, including the likelihood of using teaching portfolios in the future

In addition to these items, the survey questionnaire sought permission to identify schools that would be willing to participate in follow-up activities to identify best practices. A significant number of schools agreed to do so. The task force recommends that the nature and use of teaching portfolios in evaluating faculty continue to be examined by The Center for Advancing Accounting Education. The task force also believes the information developed through the survey can be used to advance the state of knowledge about high-quality teaching and the manner in which that goal currently is being supported by colleges and universities. It is also expected that the specific results will be disseminated through the Pathways Commission website in a separate report this fall.

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.

The goal to develop model curricula that break away from the silo approach of teaching accounting knowledge by “courses” and/or by “chapter” with some inclusion of global, ethics, communication, and technology into a more robust, dynamic curriculum that fully integrates the competencies of accounting and business continues. The task forces agreed to base their work on the following three premises: (a) The Pathways Commission Vision Model is the foundation for integrating all aspects of accounting curriculum and pedagogy, (b) professional judgment is the fundamental and essential overarching ability that defines the profession, and (c) professionalism is ideally learned throughout the curriculum through a set of multiple reinforcing experiences that transform a student by graduation into an accounting generalist. The model as illustrated in Figure 1 shows the career progression of an accounting professional from a generalist through the evolving development of professional judgment into an experienced practitioner. The application of the Pathways Commission Vision Model provides the relevant professional judgment framework, weaving paths for learning competencies to prepare an accounting generalist with capabilities across all areas of accounting, including auditing, management, tax, governmental, systems, and internal auditing.

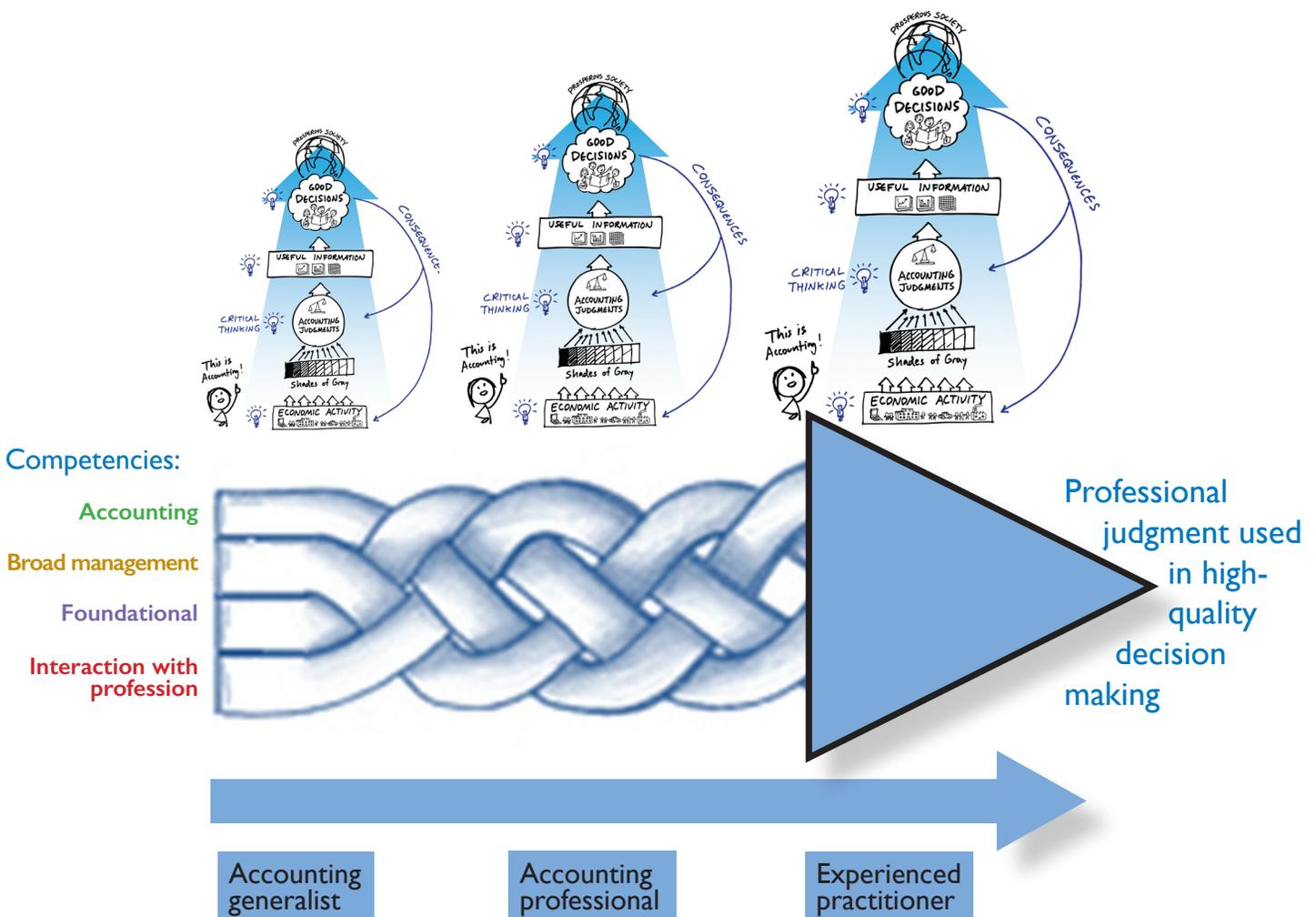


Figure 1: Career progression and professional judgment through the Pathways Vision Model

The Knowledge and Pedagogy task force defined learning objectives for an accounting generalist based on the career-spanning learning outcomes developed by previous task forces and mapped the defined learning objectives to learning levels based on Bloom's Taxonomy. The learning objectives were reviewed by teams of practitioners and academics to determine that they are appropriate and complete for a student starting a career in accounting or pursuing additional education in a specific area of accounting. For example, the task force has worked with the joint task force of The Model Tax Curriculum Task Force of the AICPA and American Taxation Association Section of the AAA and incorporated their suggestions into the framework. Likewise, the Information Systems objectives incorporated the feedback from members of the Technology Task Force and the Accounting Information Systems section of the AAA. This task force also continued working on a previous task force's recommendation that interaction with the profession become the "signature pedagogy" in accounting using the five criteria for signature pedagogies defined by Lee Schulman (2005, pp. 55–57):

1. Signature pedagogies involve pervasive and routine educational experiences, cutting across topics and courses, programs, and institutions.
2. They include "public performances" in the learning environment that remove the "cloak of invisibility" that can make it difficult to determine accomplishment of professional skills.
3. Students are held accountable for their work to clients, student peers, faculty, and others.
4. Students must be active and interactive.
5. These pedagogies are structured for students to experience adaptive anxiety (i.e., VUCA = volatility, uncertainty, complexity, and ambiguity) (Slocum, 2013)

The Center for Advancing Accounting Education will continue the work begun by the Pathways Commission, engaging the academic and practice communities to share the Vision Model and define effective models for curriculum and pedagogy.

The Technology Task Force continued its work on two fronts: how technologies are transforming the educational process and what technologies are and should be in the curriculum. As is evident in Figure 2, the Technology Task Force is using the Pathways Commission Vision Model as the basis for its work to explain student development of skills and knowledge about how information technology is integrated between accounting and business. The task force has conducted a series of separate focus groups with academics and practitioners to isolate what technology knowledge and skills graduates need to demonstrate when graduating with an accounting degree. The focus group study resulted in a top technology list. For some items on the list there was strong consensus between practitioner and academic views; for others there was significant disagreement. The task force found that accounting programs should integrate knowledge of current and emerging accounting and business information technologies throughout the curricula. It continues to investigate the discrepancy gap between technology used in practice and technology taught in accounting programs. Furthermore, the Technology Task Force continued its work on the intersection of pedagogy and technology: how technologies are transforming the way we teach and how students learn.

INFORMATION SYSTEMS COMPETENCIES

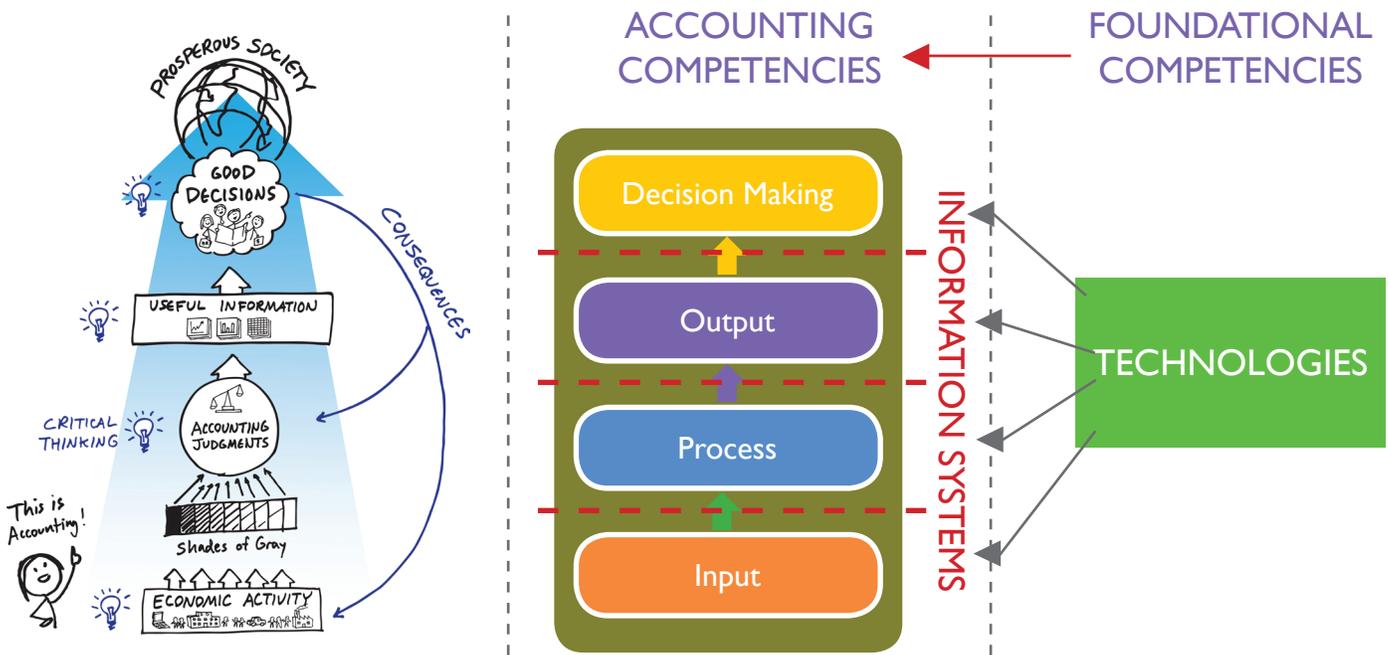


FIGURE 2: Information systems curriculum integrating Pathways Vision Model

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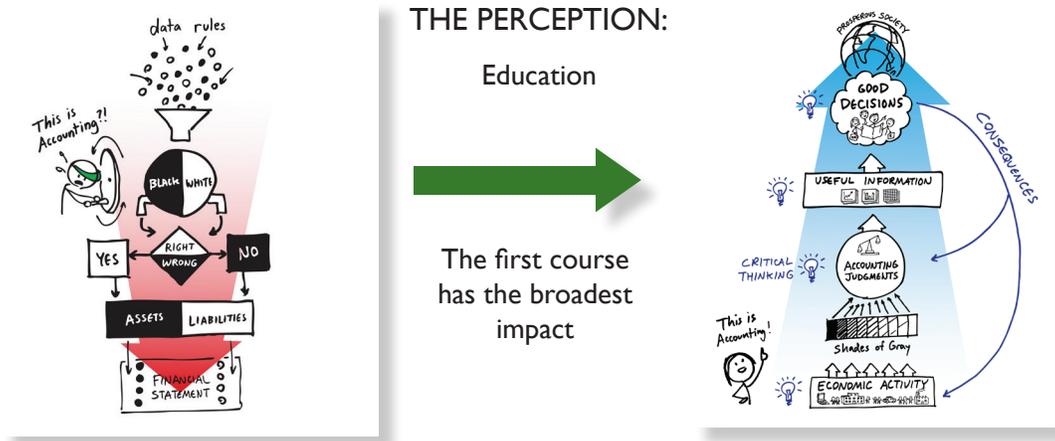
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Recommendation #5

Improve the ability to attract high-potential, diverse entrants into the profession.

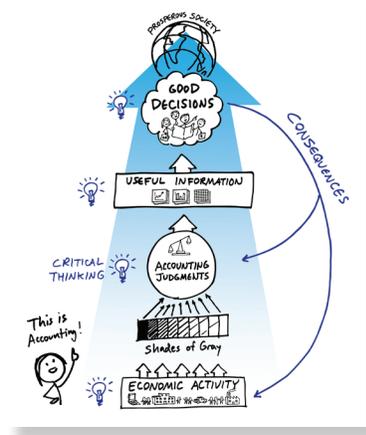
Pathways Commission Vision Model

Since it was developed and presented at the AAA Annual Meeting in August 2013, the Pathways Commission Vision Model continues to attract acclaim throughout the academy. It is now the focal point of the work being done on developing a framework for the accounting curriculum, and the model has been used as input for other Pathways Commission task forces. Through the efforts of Pete and Carolyn Wilson, the AICPA, the executive committee of the AAA, Pathways Commission co-chairs and recommendation leaders, and various members of the task force, the model has been shared and disseminated to a variety of academic and professional organizations in the United States and abroad. During the past academic year, the model has been displayed at a variety of AICPA events, AAA section and regional meetings, and the TACTYC meeting. Going forward, it will be important to develop a repository of how the Vision Model is being used not only in the initial accounting course, but in other (i.e., systems, tax, auditing) accounting courses. The Pathways Commission website and archive will be a gathering point for organizations, schools, and individuals to share and link to examples of how they are using the Vision Model.



THE REALITY:

- Through this view, accounting is seen as the profession that enables informed decision making to increase social prosperity
- We call this "Accounting"



Advanced Placement Exam

During the past year, the task force has continued its efforts to obtain the College Board's endorsement of an accounting advanced placement high school course. There have been several productive meetings with College Board personnel, and additional information has been submitted. One current limiting factor to moving the accounting AP course forward is that the College Board is already engaged in evaluating proposed AP courses in engineering and computer science. In the meantime, there will be limited opportunity for training high school teachers this summer under the existing Accounting Pilot and Bridge program. In June, the College Board accepted our invitation to observe an Accounting Pilot and Bridge program in Kentucky. The College Board sent the person who coordinates its economics AP courses. Although the feedback from observation of the training was very positive, the dialogue with the College Board continues as there are more items to resolve before we can predict a final outcome.

Recommendation #6

Create mechanisms for collecting, analyzing, and disseminating information about the current and future markets for accounting professionals and accounting faculty.

During the current year, this task force was focused on gathering information on the supply and demand of accounting professionals and faculty. A survey was distributed to approximately 700 accounting department leaders in April 2014. The survey was closed in November 2014 with approximately 110 responses (another 80 surveys were partially completed but not included in the summary data). A summary of the faculty supply-and-demand data collected was presented at the Accounting Programs Leadership Group/Federation of Schools of Accountancy (APLG/FSA) meeting in February 2015.

Going forward, it will be important for data collection to continue on an annual (or biannual) basis. However, given the low response rate (about 16%), it is likely that the survey was too long. Further evidence is provided by the 80 surveys that were only partially completed. As a result, consideration should be given to having more surveys of shorter duration—each focused on a specific item.

For example, responses were received from 26 of the 85 doctoral programs in the United States. Although the related response rate from these programs (a little over 30%) exceeded that of all programs (about 16%), understanding faculty supply is critical for accounting programs. As a result, sending just the portion of the 2014 survey dealing with doctoral students to PhD program directors should be considered consistent with a recommendation from the task force looking at traditional doctoral programs. By targeting the survey to those closest to the doctoral programs and limiting the request to data that can be easily compiled, the response rate should increase and provide a more robust picture of the supply of accounting PhDs over the next five to six years.

Similar approaches could be taken with department chairs and undergraduate and graduate program directors (focused short surveys on specific topics of interest). The initial Pathways Commission recommended creating and populating a national committee on information needs. This larger data-gathering effort remains important and something to be built in future years. In addition, because there are a number of organizations collecting information (e.g., AICPA, AACSB, AAA, and NASBA), a method to more efficiently coordinate these data-collection efforts and share the information would be helpful. Finally, use of alternative data sets (e.g., census data) should be used to provide relevant information on supply and demand of accounting professionals and faculty, to quantify the value of an accounting degree, and to address other questions relevant to meeting Recommendation #6.

Transitions—New Pathways Ahead

This year's implementation report and the two prior implementation reports stand as a testament to the significant efforts and accomplishments of so many volunteers. However, much remains to be done to fully realize the initial goal of a sustainable structure for ongoing changes not only from the recommendations in the original report, but also to address new challenges that arise. The original Pathways Commission Report called for a review of implementation efforts during the third year following the release of the report. During this past year, the recommendation leaders, co-chairs and sponsor representatives undertook such a review and have begun a transition that will capitalize on the momentum that has been created during this initial intensive implementation period.

Sustaining the level of effort required to create a sustainable implementation effort needs more than the current level of volunteer and financial support. In addition, many of the implementation efforts will require further outreach to additional stakeholders. Accordingly, the sponsor representatives have worked with the co-chairs and recommendation leaders to develop a transition plan that will continue the current work that is underway and provide opportunities for new ideas to germinate and blossom. By August 1, 2015, the existing Pathways Commission, along with its co-chairs, recommendation leaders, and task forces, will transition existing projects into one of the two initial sponsoring organizations on the basis of the future needs of the activity. This movement will provide a more permanent home for each activity and sustain efforts toward Pathways recommendations in more permanent structures for future development.

The website **www.pathwayscommission.org** will continue to be maintained by the two sponsoring organizations as a space for sharing information, maintaining the resources developed by the Pathways Commission, and sharing accomplishments across the community working toward the goals identified by the Pathways Commission. To ensure continued progress toward the successful implementation of the recommendations of the Pathways Commission and to capitalize on the momentum that has been created, the AICPA and AAA are transitioning ongoing projects into their respective organizations during the coming year.

Although the Pathways Commission as the structure we know today will cease to exist, it is the intent of the sponsor representatives, co-chairs, and recommendation leaders that this is just the beginning of the many future improvements to accounting higher education and connectivity to the practice profession that will be "Pathways Inspired," and the spirit of Pathways will live on into the future.

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2012–2015

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Pete Wilson, Boston College
Yi-Jing Wu, Case Western University
Aleksandra Zimmerman, Case Western University

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