

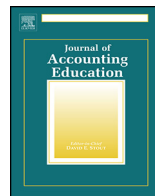


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Main article

Reflections on pathways to teaching, learning and curriculum community relationship building [☆]



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ABSTRACT

Significant time and talent have been applied in recent years toward the enhancement of the quality of accounting education. The Pathways Commission has been visible in sponsoring the pursuit of a national strategy to guide future “higher education for the accounting profession.” Pathways reports to date cover diverse issue areas and assert the value of academic/practice partnering. Attention is placed also on the need to create a national implementation structure to assure the sustainability of future gains. This paper provides evidence derived from author experiences in developing past academic/practice partnering activities. These pursuits reflect the value of a focus on pathways to relationship building involving interactions by a variety of interested participants (stakeholders) for mutual benefit. Insights are shared on the development of multiple partnering vehicles. Experiences suggest the potential for transfer gains among local initiatives and extensions to national venues. Implications for possible national Pathways-related implementation are suggested.

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1. Introduction

Significant commitments by a large number of individuals and organizations have been made over the past decades to enhance the quality of accounting education. The most visible initiative in recent

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years is *The Pathways Commission: Charting a National Strategy for the Next Generation of Accountants* ([The Pathways Commission, 2012](#)). This report notes (p. 9) that The Pathways Commission was created by the American Accounting Association (AAA) and the American Institute of Certified Public Accountants (AICPA) to “study the future structure of higher education for the accounting profession and develop recommendations for educational pathways to engage the strongest possible community of students, academics, practitioners, and other knowledge leaders in the practice and study of accounting.”

The Pathways Report identifies 7 categories for study moving forward. These are (as identified here using only key word labels): (1) build a learned profession for the future; (2) develop mechanisms to meet future demand for faculty; (3) reform accounting education so that teaching is respected and rewarded; (4) develop robust curriculum models and enhance mechanisms for sharing and faculty development opportunities; (5) improve the ability to attract high potential, diverse entrants to the profession; (6) create mechanisms for data collection and information dissemination; (7) establish an implementation process for the future that fosters sustainable accounting education change efforts.

The report (p. 15) recognizes that these recommendations “are situated within a complex web of interrelated challenges.... [Their] interdependence means that the recommendations should not be pursued independently.” Furthermore, the commission notes in a later report ([The Pathways Commission, 2013, p. 3](#)) that Recommendation 7 “focuses solely on implementation, not only for the identified recommendations, but for creating structures and mechanisms to transition accounting change efforts from the episodic approaches of the past to a more continuous, sustainable process.”

Subsequently, the commission created a separate task force to address each of Recommendations 1–6. The commission provided for progress postings on the Pathways website (www.pathwayscommission.org). Update reports for the first ([The Pathways Commission, 2013](#)), second ([The Pathways Commission, 2014](#)), and third ([The Pathways Commission, 2015a, 2015b](#)) years of overall task force activity have been provided for public distribution. In addition, many other documents that address specific themes within the purview of an individual task force have been produced.

As ongoing recommendations for change are conveyed by Pathways commissioners moving forward, the ability of participants to partner with one another will become an important focus of implementation issues and strategies. One such perspective on future planning asserts the need to plan now for the creation of a new commission in the future to guide implementation strategy development, awaiting expected gains from ongoing task force activities. Citing earlier good-faith efforts to promote accounting education change, the commissioners assert ([The Pathways Commission, 2012, p. 47](#)): “A central reason that many recommendations from earlier reports have not been adopted more fully is that previous efforts lacked an ongoing mechanism to continue promoting and supporting the implementation of innovation and change.” Thus ([The Pathways Commission, 2012, p. 47](#)):

The Commission recognizes that change will not be accomplished until there is a supporting structure in place. To address this need, this recommendation deals with establishing an implementation process that brings together education and practice stakeholder groups to encourage further consideration and implementation of the recommendations and suggested actions in this report. Without an agent or agents charged with the responsibility of implementing initiatives focused on continuous renewal, with the resources necessary, the challenges of the future cannot be successfully addressed.

The commissioners note ([The Pathways Commission, 2012, p. 97](#)) that while many options for leadership of implementation efforts were considered, “at the forefront of these deliberations was the goal of enhancing the accounting profession by bringing accounting practitioners and accounting academics closer together (i.e., promoting greater collaboration between educators and practitioners).” To provide necessary infrastructure support to leverage future task force gains ([The Pathways Commission, 2012, p. 98](#)): “A new commission (similar to the Pathways Commission) should be formed to provide advice and support for ongoing implementation activities. Other stakeholder organizations should be recruited to be represented and participate in this new commission and assist with funding its activities.”

To this end, the commissioners note ([The Pathways Commission, 2012, p. 99](#)): “[It] is imperative that implementation activities, such as those described in this report, begin almost immediately upon publication of the report... Now is the time to capture the momentum of this activity and take the process to the next logical level.” One demonstrable example of an attempt to promote ownership

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