Normal Balance

Throughout my career as a college student, I have learned many different things about myself and others. Through observation, I have noticed new cultures and new ways of thinking that has made me into a different person than when I first started college. There were things that defined the person you would be like your major or groups you joined. All these things seemed to define me. At the beginning of the year, my major in chemistry, and involvement in basketball band and the university honor program would have suggested me as a geek, but was I really?

At the start of my college career I came into the program with hopes of being a chemistry major. My initial plan was to head into a field of medical research after graduation and be one of the great minds looking for a cure to illnesses. Being strong in fields of math and science I thought that this would be a good career choice. With my desire to succeed in this field I thought I was destined for greatness, however after a year I realized that I had failed my course in chemistry, and I was terrible at it.

There are few reasons for my failure in the field of chemistry. The main reason was that I thought chemistry would be very math based. However organic chemistry has nothing to do with numbers or math but on the shapes of molecules and how they react with other molecules. Although I gave my best effort nothing in that class came natural to me, and I struggled to find a way to pass the class, but in the end I fell short of my goal with a D in the course.
With my dreams of working as a chemist down the drain, I looked back on my life and thought about what things I like and what I was good at. I realized that deep down I had always been good at math and had some personal interest in finance and the management of money. As a child my dream job was doing people's taxes, so I thought “Why not try to make that a reality.” With that in mind I chose to change to an accounting major. Since then, I have never regretted the change, because this is something I love to do and it fits with what I am good at. This choice in career feels normal to me, like I was made to work in this field of accounting.

As I took my first accounting course I learned about the term normal balance. We learned that every account has a normal balance of a debit or credit depending on its classification as an asset, liability or equity. Assets have a normal balance of a debit, meaning that the asset account is increased whenever it is debited by an accounting entry. This also means if an asset is credited it decreases. Liabilities and equity accounts are just the opposite, increasing with credits and decreasing with debits. Because each entry in an accounting system requires at least one credit and debit entry, this usually allows each accounts to increase or decrease as need be. It is with the groupings of an asset, liability and equity that helps an accountant to figure out the correct way to use each account when making a transaction. Although the labels on accounts provide guidelines to accounting principles, in real life such labels put people into categorical norms such as the geeks, jocks, and etcetera.

In the Winston Sieck article “Cultural Norms: Do they Matter?” Sieck says we get these norms from “Cultural norms are learned and reinforced from parents, friends, teachers and others while growing up in a society.” The thing I wonder is why our society wants to define people in this way, by how our interests and what activities we partake in, that come from how we are
influenced. For myself, partaking in bands and the honors program, because of my ambition to well in school and ability to play trombone, people perceive me as a geek or nerd, but I like to think that’s not really who I am. Although I have friends from being in these activities there are other things that may not make me a perfect fit into that category. For example, I may like to play video games when I have spare time but that does that label me as a gamer? It is an interest of mine but not something I pursue with a passion like others who aspire to create video games. It is nice, however, to fit into those groups to bring a sense of being and belonging, but this could be giving us a false sense of what is really “normal.”

The working definition of normal, according to Webster's dictionary is “typical, usual, or standard.” In accounting the use of normal makes since because each account can only be one of the classifications as an asset, liability, or equity. However, for humans the use of the word normal has become a little more difficult to define. Take this example: if a geek makes a B on a test they may be looked at as not smart enough for the normal group where a jock getting a B may end up as a great academic accomplishment. The norms of our life can begin to define who we are but can narrow the view of how others would look at us. These kinds of social norms provide us with a way to group with others and belong but the can also cause conflicts between other groups of people. As we see in America, our political parties group their voters together based on their standpoint on certain issues. This unites those like people as a strong workforce but create a political war against the other party so that the other can’t get their way. This is a good example of how these groups of norms can be a positive and negative influence in the world.
During the duration this paper I will show examples from my own life to explore more about how norms impact ourselves and society. These examples take the form of artifacts which are the following: My chronic ITP, honors classes about culture, trombone, internship at OR Colan, tutoring job on campus, and Fractals and Financial Markets project.

My first artifact is my chronic ITP, or otherwise known as Idiopathic Thrombocytopenic Purpura. In middle school I was diagnosed with this disease while attempting to make the school wrestling team. It was after wrestling practice that I realized I was covered in little red spots, known as petechiae, all over my body. The symptoms of ITP cause the blood platelets in my bloodstream to be destroyed by my own immune system. This leads to massive bruising, and petechiae (small bruises), that can lead to serious internal bleeding with even the slightest physical contact. With this being the case, my wrestling career ended only three days into tryouts, with a call to go to the emergency room at three in the morning from my family doctor. This then began an abnormal time of my life as I was taken to the hospital for testing.

During my time in the hospital I learned a lot about my condition and what things I can and can’t do in order to keep myself safe. To keep me safe in the hospital, they highly suggested that I remain in my bed and not get up unless I had to relieve myself. To me this did not seem normal, especially since I felt totally fine. My blood test told a different story. According to my doctor, Dr. Blatt, at UNC Hospital in Chapel Hill, a normal blood test would show around 150-400 platelets in a blood smear. When I was admitted into the hospital for the first time my platelet count was 10. Due to the critical nature of how low my test was, I was encouraged to stay in bed. Against the doctor's wishes, whenever I could I would stand and stretch my legs. To be able to return to my normal life was all I desired. I began to realize that everything was going
to be taken away from me. I feared that I would have to sit in a bed the rest of my life unable to move on the fear of bleeding to death. Fortunately that was not the case. I did have to give up contact sports like basketball, baseball and wrestling, but I got to keep doing some things I loved such as playing trombone. I changed my sports activity to swimming and golf in high school and things started to return to normal. All I had to do was adjust myself and accept the new normal.

In the years to come coping with the disease became more normal. I got used to my blood tests to see what activities I could and couldn’t participate in. The only thing that still is hard to cope with is letting others know about my disease. It may come from a sense of pride, or just the fact that others will treat me different if they know I have the disease. For example, my teachers in high school would always watch me more carefully than other students. If they noticed that I hit my leg on a desk or made some kind of contact they would make sure I was alright and were worried about my health. Knowing that they were honestly caring about my situation, I would still get frustrated because I got tired of people asking if I was ok. To me it was embarrassing, and a sign that I wasn’t normal like the other high school students. I just wanted to be like everyone else. To everyone I had been labeled as a liability, which wasn’t how I wanted to feel. I wanted to feel like an asset or to them, like an investment that would yield a return towards them in the future. At these moment I felt like a liability. I felt I hindered others from their own person lives, and created an assumption that there is nothing good about being a liability to others.

If we look at businesses we can actually see a different point of view of a liability. Every business has liabilities, things that need to be paid. It is a normal part of business. You can argue that paying bills is never pleasant and most people try to get out of that obligation, but not all liabilities are “bad.” Take a bank loan, for example, it provides funds to a business to grow and
expand, even though it comes at a cost of interest. That’s how I choose to view this liability. It is a big hindrance on my personal accounting books, but I think it has grown me into a different and, I think better person in the long run of my life.

Like all liabilities eventually your books look better as you pay them off, and in the spring of my freshman year I got my chance to be normal again. I started taking a new medication called Promacta which worked with my immune system to protect my platelets through recoding them in a way that my body didn’t recognize as a threat to myself. Thus less platelets were destroyed and my blood counts were raised to almost normal levels. This moment was the most joy I had since my diagnosis. It not only gave me less worry about my day to day life but it gave me an opportunity to do many things I couldn’t do, such as ride a roller coaster. Although I had to check my levels still regularly, life was beginning to feel more normal.

Even to this day I still don’t talk much about my ITP. I like to only tell people when my health may be an issue. The hardest thing is that no one can tell that I have ITP, which means most people don’t know about my condition. There have been people who criticized me for not participating in sports I shouldn’t participate in. It is hard not to join in and go along with the crowd, but at the same time I can’t explain my condition to them in a short time. It’s a tough situation to just let go of it and not let the situation get the best of you. If they understood what is normal to me and not normal to them this clash of interest wouldn’t exist. I believe that most of these conflicts occur from the lack of information and assumptions of what is normal. Which we can explore better in the next artifact of my college honors courses.

In college I took two honors classes that really changed my ideas of culture: A course in globalization and a course in international film. In my globalization course we looked at the
impacts of culture with an economic viewpoint. We were made to think about the choices that our government made to certain events going on in the world. We learned about the world financial foundations that help regulate currency and provide economic help to other nations in economic hardship. We learned about these things from news clips and projects given throughout the course.

One of the biggest projects I had in the class was reading a selected book by the professor for each student. My book was “Globalization and its Discontents” by Joseph Stiglitz. The book follows Stiglitz’s career as he is tasked with assisting in the aid of some financially struggling nations. As you read the book you see that Stiglitz has an issue with the International Monetary Fund (IMF) for not handling each case with its own unique circumstance. They had the idea that they could handle each case the same way, which happened to be in the same way that the American economy was being run at that time. Stiglitz criticized them on this, mentioning that each economy was run in its own unique fashion.

For most of the nations in the book, the economy was run off of agriculture or mining, while the American economy is more service oriented. With an understanding of how the economy is run it is easier to make the right call to fix it. Another way is to understand the nation’s culture and governmental set up. In America the government takes a more active role in the economy by creating regulations for safe trade and commerce. They also have been known to pay out money in order to stabilize the economy and keep its citizens working and happy. However, other governments don’t take these actions to improve the economy. When the IMF gave funds to leaders of these other nations, most of them didn’t understand the idea of helping the failing nation. Therefore, most of these leaders used the funds to safely exit their bad
investments in their own government and minimize their losses through converting their crashing currency into a more stable one.

The real problem is that things were not being fixed in a way that was normal to that nation. The IMF was forcing a change that the nation didn’t want to see. Both sides could have solutions but no one is willing to commit to the other’s plan. I think a solution would have been to work together to come up with a more unique plan to get the struggling nations back on their feet. Even though both sides may find part of the plan abnormal I believe for real compromise both sides must be willing to step outside their own norms and embrace something new. Likewise, when bringing change we must understand that people may not like the idea at first and must be given time to adjust to a new normal.

These lessons in life and culture have become like an equity account to me. Like a stock the price you pay for it may not be its true value. In this case my lessons in these classes have given me the knowledge to handle cultural situations. Knowing these things may or may not help me depending on how my life goes, which disguises these lessons true value. I believe that the value of these classes will be increase as I will use it more in the future as an accountant.

Outside these classes I haven’t had much opportunity to increase this equity’s value by taking an opportunity to step outside my own norms by immersing myself into a new nation, but I did get to toe dip into some other cultures through my international film course. In the class, we watched films from all over the globe and all of them explored into the social issues that go on in the world from conflicts between nations to women’s rights. It was interesting to see that some of the issue that other nations deal with are the same issues I deal with in my own nation. It got me thinking about how often that we look and see how different people are from us and that we
don’t actually see our similarities. Are we so focused on what isn’t normal to us that we fail to notice what is normal for others? I remember a conversation I had with my father on this kind of topic when he took a business trip to Germany. He told me that he saw people that got frustrated that nothing is done like it is in America. It made him mad because the people were rude in insisting that things be done “the American way.” Of course this made me laugh because I was thinking “You’re in Germany, not America.” Then my dad said, “As soon as you step off a plane into a new country you become the dumbest person in it.” To me this makes sense. All your norms and ways of living get overtaken by the new norms of the country. You then become the outsider who can’t assimilate to their norms. You become the abnormal and struggle to fit in among the crowd.

As an accountant, there are multiple ways you can record depreciation expenses, using such methods as straight line, double declining, and sum of years squared. Although you may prefer one method over another, you are at the mercy of the managers and leaders of the company to do it the way they ask. This is another situation where you must assimilate to a culture that does things different that you would like. As an accountant you have to be able to adjust to any form of accounting asked of you and be able to do it effectively. This is where an accountant’s broad knowledge on a subject can help make them a valuable part of a company. This all because you can adjust to the new business culture and their way of doing things.

I believe this is the big struggle between nations. It is that we cannot see past our own norms and accept other norms of surrounding nations. This is why the international film course meant so much to me. It allowed me to look into another culture and see what made it different from mine and discover why things are done the way they are. It also allowed me to reflect my
own culture and think about it from an outside view, questioning the purpose of them. I now can see that we are really not all normal to each other in a global sense but more in a local sense. That the people we grow up with are the ones we have a bond with from the experiences of our homelands that maintain a strong connection through these norms that last a lifetime.

An example of this kind of normal comes from my next artifact of playing trombone. I have been playing trombone for almost 12 years for each school I’ve been enrolled in. For me trombone playing is a way to escape the world and travel to another place, and although it is a passion it is also just for fun. Though my 10 plus years of playing trombone I have so many memories, friends, and tunes that I can never forget. For something I consider a hobby, is it normal to still have these moments so close to me? I believe it is. The reason is that everything that went into my trombone playing gave me a personal connection with people because we had a common goal and purpose. There was something about a sense of community from band that made us unite towards a common goal. I feel there is something greater to accomplishing something as a group rather than on one’s own. This sense of unity and community could build a norm of how things are done and create something that stands out.

Out of all of my memories of playing trombone, the most memorable come from high school marching band. From being in the marching band I learned a lot music and also about myself as a person. Being a part of the band gave me a sense of purpose. The students in the band were not just people, we were a unit. I learned that others relied on me to do my part and counted on them to do the same. For a marching show to go well everyone must be giving their full effort, as one mistake could ruin the entire show. Although it is nearly impossible to have a perfect show, it is the attempt to be perfect that drives everyone to the point of breaking. It is at
this point when tempers flare and people are tempted to quit that we actually see the most progress. The moment when we all have to stick together as a group and push through to finally make our goal of a “perfect” show a reality.

In the marching band things felt so normal having most of the same members year to year. Being in a new school, with a new band program, the first few years not much change occurred. This allowed everyone in the band to become very close to one another. However, my last year had the most change of members due a large number of leaving seniors. Without them the band felt abnormal. It wasn’t the same band without them. Fortunately, my class was the largest group of students now in the band and were able to keep a strong sense of community. We found a way to unite and have a very successful season. This was the most memorable season because of that connection with my band mates. We spent 4 long and hard working seasons together to now bring success to our band’s program. We knew each other on a personal level and that could not have formed any other way besides being in the band together. Everything was just normal, from the people you knew, to the band room that felt like a home away from home. Even to this day I can’t walk into my high school band room without being flooded with memories that bring a smile to my face.

This is why I believe this trombone artifact is an asset account to me. To know that my time and effort that I have put into my music has given me returns of memories and friendships that will last a lifetime. This is similar to a company investing in another company and hoping to see returns from it. What I have learned from all this is that if you are going to invest your time and efforts into something you want it to be worthwhile. You want to make an impact on what
do and make it impact you as well. When this happens you see that’s where you create your
passions and create memories.

Where you decide to create these memories can have a deep impact on you as well. An article in *The Atlantic* magazine “The psychology of home” Julie Beck mentions how being in different locations that we consider as a home actually can affect how we behave. She mentions research of how people's moods and attitudes change when in locations that bring back memories. She also mentions about what a home really is. She states “If home is where the heart is, then by its most literal definition, my home is wherever I am.” I feel this is a strong statement for how this idea of home and normal intersect. If home is a place where you live and belong and normal is the usual, then a home must be a place where you return to normal, but which normal?

Take this example in my life. At college I interact with my friends and others in a different way. My language is more relaxed I tend to stay up later because I make my own rules. At home I am more respectful to my parents rules, because under their roof. Even though I am an adult and don’t have to follow their rules, I do. It’s just something programed inside from living there 18 years. My normal living habits shifts based on which home my heart is in. This isn’t just something I do, but I think everyone has to do. We have a norms for ourselves in school, work, and at home. I think that being able to create multiple norms is needed for interaction with others in different areas, however if these norms intersect one another it can cause a lot of stress and confusion in one’s normal balance. In my next artifact I will go into more detail of this normal balance intersection happening through my internship at O.R. Colan.

Last summer I learned what having a real desk job as an accountant feels like. The company O.R.Colan deals with land acquisition for the government and some other private
companies. My tasks within the company were to create invoices for the company to send out, manage the aging accounts receivables, and create training videos for future employees to watch. As an intern I didn’t really know what to expect working for OR Colan and I was nervous that I wouldn’t be able to remember all the tasks assigned to me. However, as time went on, it became more natural and I began to feel the normal workflow of the company.

Although some of my everyday tasks got repetitive, I enjoyed the times I got to do projects that were outside my accounting work. Some of these abnormal tasks included: shipping books out to company employees, routing visitation paths for our field agents, and even sending out W-9 forms to vendors. Every day at OR Colan had something a little bit different to pull you away from the repetition that accounting can provide. This gave me extra experiences and memories that are not normal to the ordinary intern. Then again, OR Colan wasn’t your normal company.

As an intern I was surprised by how the work environment was not normal to the typical company I had envisioned. My original idea of the internship would just be me doing a bunch of pointless work on my own. I also envisioned that some people may want to ignore me as just an employee for the summer, but this was not the case. Everyone in the office was very helpful and nice to me, answering my questions about the business and my tasks for the day. My tasks were quite significant to the business, and I felt like an employee and not just an intern. One example of being a part of the OR Colan team was that each day around noon the entire accounting department got up, went to the kitchen and ate lunch together, followed by some of the other departments as well. Those lunch breaks are where I got to know everyone in the office. What was more surprising is that I actually helped contribute to the business. I was helpful to my
co-workers in figuring out how to upload and create videos for future training. It was in this moment where I felt more like a part of a team. The internship went better than I envisioned and started to feel as if this job had become a normal part of my life.

Through talking with my mentor at my internship I got to learn quite a bit about how to balance your work life and social life. Each person has their own way of creating this balance. Some people shift more towards work, while others desire more free time to spend with friends and family. As a family oriented person, I tend to be the kind of person who wants to work as little as possible and still be able to support myself and spend time with ones I love. However, as a person who is young and on their own, I may have to shift myself away from this view to be able to support myself after I graduate; this is so I can focus on my new job and work hard for my employers and be ready to move up in the company in the years to follow. As an intern for OR Colan I unfortunately had to make room for both being a student and an employee.

During my fall semester of 2015, I had to return to my school life, but I continued to work part time at OR Colan. Although I thought I could handle both, it was much more difficult than I ever anticipated. Both my school work and office work began to fall apart as I became overwhelmed by the demands of both. It felt different having to email and call in to the office from home rather than appear in person most days, and the time for the work ruined time I needed to prepare for class. Both activities were a part of my “normal lifestyle” at separate times but now together they were making an unmanageable struggle to find a comfortable balance that I could feel as a normal. No matter how hard I tried or worked I could not balance the accounting equation of my life. If I worked too much with OR Colan, then I fell behind in school and vice versa. At some point you have to realize that no matter how hard you try it won’t balance out.
My normal school life was already at its normal balance and adding the internship to the equation made it impossible to balance on all sides of the equation.

As October came around my time at OR Colan had come to an end. All my work was done and my duties returned to the person whom I replaced for those few months in the summer. I left the company in good terms and was able to return my student life back to normal where I had more time to study and prepare for my classes. Even though it was rough for a few months I am glad I was able to keep my commitments to both my education and my job. That semester was my worst according to my grade point average, but I think personally it was my best based on the amount of work I accomplished and pushed myself to do. Kind of like how you can’t really judge a company by the net income it earns. Sure a higher net income looks better, but sometimes a lower net income means you incurred more expenses to grow, and that leads to a better future. That is how I choose to look at this situation.

That is why I look at this experience as another personal asset. I would have put as a pre-paid account by this viewpoint: that I had to learn to set time aside for work like an accountant sets aside money for future expenses. This skill will be very useful when studying for a masters and a certification as a public accountant as I begin full time work after graduation. I think by this experience I can prepare myself for this challenge and learn how to make both these things a more normal part of after college routine.

Along with my studies as a student I maintained another job throughout the second half of my college career as a tutor for the University Center for Academic Excellence (UCAE). At the UCAE, I tutor a number of classes in the areas of accounting, economics, and statistics. As a tutor it really isn’t my job to teach students the subjects but to teach them how to learn the
subjects. As simple as teaching someone sounds, it can be a difficult job. Sometimes you get students that don’t want to learn but just to get answers to their problems and move on. Most students are ones who want to learn and do well in their classes and are very cooperative in the tutoring process.

The normal tutor process starts with the tutor asking the student what things they would like to cover or review from previous classes. Next you basically cover what they need to know by asking them questions about the material and helping them come up with the correct solutions. Depending on their level of understanding, we can go into deeper questions about the topic or just review the process again for retention. After we have covered all the material asked of us, or time expires on the session, we review all the material one last time and see if there is anything else they could utilize in the UCAE department.

One of the most difficult parts of the tutoring appointment is the review portion where most of our work is done. This is the hardest portion because of the methods of understanding a material are limitless. For example, some economics teachers like for their students to understand the concepts before looking into charts and graphs. When the student fails to understand it in that fashion, they may come to tutoring. When I look at the material I will most likely think of every situation in terms of the chart or graph. Some students may be like me and prefer to understand it the way I do. There are some cases where the student doesn’t want to learn it in that fashion. Therefore I have to try a different method of learning that isn’t always comfortable to me. Even though I may think it’s the “wrong way” to go about thinking, some tutees prefer another method and that is normal to them.
The job really got me thinking about how each person is unique in the way they think and learn. That there is no one true method of understanding. From my tutor training on learning styles, given by the UCAE tutorial services staff, I learned some people are auditory learners and like to hear things out loud and spoken to them. Others are visual learners and need to see a picture, graph, and an example of the application. There are also those who are tactile learners and need to do or make something in order to understand it. All people fit into these three categories of what method they prefer to learn with. As for me, I am an auditory and visual learner. For me to learn things I like to see pictures of the methods along with taking notes in class to see what I need to learn. Therefore I can have mental pictures of what needs to be done for exams and problems. As for my auditory aspect I like hearing the process in my head to a problem along with the mental picture. When I study I like to talk to myself about what needs to be done. I also talk through my mistakes to remember where I went wrong and to not repeat that process. Although my roommates who hear me study think I’m crazy, to me this is a normal study habit. It’s normal because that has been the most effective way for me as a student and I don’t retain knowledge as well using other methods.

As you can guess my tutees don’t likely study the way I do which is why I need to adjust my tutoring style to them, and not to what I normally do. Some people agree with my study methods, and others have told me their study habits and we make a plan on how to adapt those studying habits for the class. Another example of this came from an accounting session I had. We were covering the idea of debits and credits in relation to the accounting formula of Assets = Liabilities + Stockholders Equity, and the accounts within them. I may also like the idea of redoing homework problems that involve the use of this concept, and talking my reasoning out
for labeling each account that certain way. However my tutee decided creating flashcards with the information for each account was the best way to go. I admit that it was a good idea, but was not the study method I would use. As this tutee was probably a tactile learner, having flashcards created would have been beneficial to them. It is clear to me now that our normal of learning is different for most people and that we need to be able to adjust our academics focus to all these methods as much as we can, so that everyone can learn in a way that is most normal to them.

This is why I see tutoring as another asset to me, in terms of a company’s investments. The returns are for me is the sense of helping others and the personal growth of communication and interpersonal skills. This is all at the investment cost of sharing my knowledge with others and teaching them how to learn better. This asset will be useful for my future career as a skill that will give me advantage in my job search to be an accountant.

Even though knowledge can be a powerful thing, it is nothing without application of that knowledge. When people make discoveries they tend to make them in their own field such as math or science. But what if that discovery could be used in other fields of study? Could this crossing of ideas actually form something that would break the normal way we think about that field? I believe it can, and an example of this crossing of fields is my project on the book by Benoit B. Mandelbrot *The (mis)Behavior of Markets: A fractal view of risk, ruin, and reward.*

To give some background on Mandelbrot, he was the one who came up with the concept of fractal geometry. A fractal is a geometric shape that repeats itself at its edges at a proportion of its size and keeps getting smaller and smaller basically forever, or until the naked eye can no longer see the pattern. Besides the fact that they look stunning when drawn out, they have also been known to make other contributions. Did you know that fractals actually exist in our
physical world? They have taken on the shapes of snowflakes and even used to create roughness of mountains that look like the real thing. In his book, he explains the application of the fractal to predicting the financial market.

To create a model similar to the financial markets Mandelbrot had to use his computer to make the models. To create financial models there are some things one needs to know. First we need to know the pattern of the investing we are modeling, such as if it swings down and up or it has an overall steady upward motion or decline. Next we need to know how often the price of the investment jumps up and down over an amount of time. Last is knowing the magnitude of those jumps, also known as its volatility. With these three keys of model prediction, the computer can create hundreds of fractal models of what the investment may do over a period of time.

With the created models Mandelbrot thought that this may be a good way to look at financial models. In fact his models did predict what the investment would do with some degree of predictability. With success in modeling, he thought that his fractals may be able to solve some financial problems. However the financial world didn’t see it that way. The current way of model predicting could predict just as well as the fractal model and didn’t really give any additional benefit. Although it may look like a failure for the fractals applications, it just means there are other ways to make use of fractals.

This makes me think about my application of accounting in the real world. Being a rigid field due to accounting principles it would easy to think that accounting cannot be applied in a wide range of fields. However, if we narrow in on all the fields of business we can get a look at how accounting is a vital part of all business areas. With an accounting degree I will have the option of going into many different career choices within that concentrated major. Graduates
with an accounting degree can be allowed to enter fields of: taxes, auditing or financial analysis, fraud investigation, bookkeeping, billing, payroll, and a many other roles within a company. With a list of such different occupations under one degree we can see how accounting’s simple principals actually impact a wide area of business.

The difficult thing for an accountant is to decide what area of accounting to enter into. Most people enter the type of accounting that feels most normal to them. To me, project accounting was the most normal feeling area of accounting. However, due to the encouragement from other faculty who see my potential, I am actually looking to place myself in the tax field. Then after I am encouraged to earn a master and sit for the Certification in Public Accounting (CPA). Thinking back, none of this was part my plan 3 years ago. My plan was just to earn an accounting degree and to start working. Now I am thinking more about my education after graduation and learning that just an accounting degree may not be enough. Is obtaining these certifications and master degrees a critical part of what I need to achieve my career goals or just something I’m expected to do by others around me? The only question I really need is: Am I sacrificing what is normal to me to be some else, or to be a better me? I feel this is something to explore when creating a new normal for yourself, so let’s look deeper.

If I choose a path in tax I wouldn’t be doing something I hate, it is accounting and it actually is my second favorite area behind project accounting. As long as I remain happy doing that I can live with it. The field of tax also has better job outlook and with the opportunity to advance my education in this area I can move up inside the workplace which can lead to a better lifestyle. Project does have room to advance, it just may take longer. Weighing just on these few things I can see why people suggested this idea to me, as it provides me with some benefit.
Choosing between these two areas doesn’t change my behaviors or personality, which gives me my freedom to be myself, and stay normal to me.

This is why this artifact is an equity account for me. This choice is similar to the choices managers and accountants make in trying to raise more revenue. Their choices in business reflect how much revenue comes in each year just like my choices in career literally affect the revenue I will make the rest of my life. This is why making the correct choices in life could make all the difference between success and failure.

In this case I would say that the change is fine and it wouldn’t really change the normal in my life as a college student looking for what to do with his life. That is the point of college and it is normal for students to search for themselves in that way. Being like the fractal from Mandelbrot, I am looking for my unique application and purpose that fits my shape and figure. I think that those two areas of accounting may be the best fit for me. I think that if I get a job in these areas my personality and the job will feel normal.

Looking at all my artifacts of my chronic ITP, honors classes about culture, trombone, internship at OR Colan, tutoring job on campus, and Fractals and Financial Markets project; you can see that my life is not normal compared to yours. That is ok. People’s lives vary in so many ways that is it impossible for two people to live the same kind of life. Everyone has to take an account on their own personal assets, liabilities, and equities. As you have seen from my accounts in these areas my normal balance creates the person I am today. A normal balance that is unique to each individual person. I believe that there is not one universal normal balance for all people, but that each person finds a normal based on their surroundings. This idea of one normal for a person is impossible. People are changing every day and with these changes the
perception of normal changes. Normal can never look the same, but it can feel the same. I think if we strive to feel normal and fit in we lose things that used to define us. We make journal entries with two personal accounts that gain us what we need to blend in with others in the moment but come with a personal cost. When we strive to fit society's normal we tend to lose a normal that is unique to ourselves. I think that everyone needs to stay true to their own normal. We don’t need listen to what is best for the shareholders in your own life, we need to stay true to ourselves, true to your business. By being true to ourselves we need to show respect to others who are supporting their own normal way of life. We should learn about others normal balances, and understand them rather than ignoring them and not considering their way of accounting for their own lives. By getting to know others through conversation we can make known these other norms and learn how to get along with the different views and normal practices. Doing these things may change how we think but not necessarily change the norms that identify us. We learn how to cope in our new normal environments and balance them with our other norms to create our normal balance. The normal balance defines us as the people we are and through the accounts of what we do. We make ourselves, we create the accounts, and in the end we make the choice of what the normal balances are that create the statement of our lives.

Works Cited


