

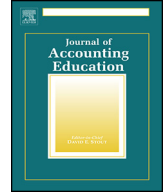


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Main article

Accounting education literature review (2015)



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ABSTRACT

This review of the accounting education literature includes 97 articles published during 2015 in six journals: (1) *Journal of Accounting Education*, (2) *Accounting Education*, (3) *Advances in Accounting Education*, (4) *Global Perspectives on Accounting Education*, (5) *Issues in Accounting Education*, and (6) *The Accounting Educators' Journal*. This article updates prior accounting education literature reviews by organizing and summarizing recent contributions to the accounting education literature. Articles are categorized into five sections corresponding to traditional lines of inquiry: (1) curriculum and instruction, (2) instruction by content area, (3) educational technology, (4) students, and (5) faculty. Suggestions for research in all areas are presented. Articles presenting instructional resources and cases published in the same six journals during 2015 are listed in appendices categorized by the appropriate content area.

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1. Introduction

This review of the accounting education literature includes 97 articles: 68 empirical or descriptive articles, 9 instructional resources, and 20 cases appearing in six journals during 2015.¹ The journals

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¹ Previous accounting education literature reviews have covered multiple years, with most reviews covering a three-year period. This is the first review for a one-year period. Using a one-year period allows accounting educators more timely access to the reviews. However, using a one-year period makes it more difficult to discuss trends.

included in this review are (1) *Journal of Accounting Education*, (2) *Accounting Education*, (3) *Advances in Accounting Education*, (4) *Global Perspectives on Accounting Education*, (5) *Issues in Accounting Education*, and (6) *The Accounting Educators' Journal*. As summarized in Table 1, Panel A, this article is the 11th in a series of reviews first published in 1986. The journals reviewed since 1991 are presented in Table 1, Panel B, according to time period with reference to the Table 1, Panel A citation.² For ease of presentation, Table 2 summarizes commonly used abbreviations and corresponding definitions used throughout this article.

Eighteen issues of the six accounting education journals are reviewed for 2015. Three of the 18 issues incorporated special themes. *Accounting Education* dedicated issues to two topics: (1) journal rankings and (2) the Royal Melbourne Institute of Technology (RMIT) Accounting Educators' Conference³ (Volume 24, Issues 3 and 6, respectively). *Advances in Accounting Education* included a special section on teaching the statement of cash flows (Volume 17). Seventeen percent of the journal issues reviewed for 2015 were special issues or had special sections as compared to 31% of journal issues reviewed for the previous five years being special issues or including special sections.

We classify a published article as empirical, descriptive, instructional resource, or case. Consistent with prior reviews, an empirical article is one in which conclusions are derived from an analysis of data. An article that discusses a strategy, describes an innovation, or reports student perceptions without statistical analysis generally is classified as descriptive.

Tables 3 and 4 provide data about each journal in our review with regard to type of article and subject areas corresponding to the organization of this review. Table 3 presents a classification of the 97 articles as empirical or descriptive ($n = 68$, 70.1%), instructional resources ($n = 9$, 9.3%), and cases ($n = 20$, 20.6%). More empirical ($n = 49$) than descriptive ($n = 19$) articles were published in 2015. Table 4 provides an overview of the number of empirical and descriptive articles allocated to each subject area for each of the six journals. Two subject areas, student issues ($n = 19$, 27.9%) and faculty ($n = 16$, 23.5%), account for half of the articles summarized. The remaining articles address curriculum ($n = 15$, 22.1%), instruction by content area ($n = 12$, 17.7%), and educational technology ($n = 6$, 8.8%).

Our reviews of empirical articles identify the data collection method, analysis approach, and geographic location of the sample studied. Three tables summarize the empirical articles along these dimensions. In Table 5, we report the frequency of data collection method by section reference and subject area for the 49 empirical articles reviewed.⁴ Of the 49 empirical articles, most ($n = 26$, 53.0%) are based on data collected via survey, followed by student or course performance ($n = 7$, 14.3%), and quasi-experimental ($n = 7$, 14.3%). The more rigorous experimental approach was used only one time ($n = 1$, 2.0%). We also discuss and critique the research rigor of empirical accounting education articles, which continues to be an important part of the literature reviews.

Table 6 reports the analysis approaches employed in the empirical articles.⁵ The most common analysis approaches are regression ($n = 16$, 32.7%), differences-in-means ($n = 15$, 30.6%), and tabulation ($n = 13$, 26.5%). The geographic location of the sample is reported in Table 7. The majority of the studies occurred in the US and Canada ($n = 27$, 55.1%), Australia and New Zealand ($n = 9$, 18.3%), followed by multinational ($n = 5$, 10.2%), Europe ($n = 4$, 8.2%), and Asia and Africa ($n = 4$, 8.2%).

An instructional resource article describes a specific mode of delivery that can facilitate both teaching and learning of content. We tabulate the nine instructional resource articles published in 2015 by applicable content area(s) for convenience (Appendix A). As an example of an instructional resource, Sheehan and Schmidt (2015) present a resource to prepare undergraduate and graduate students to become ethical decision makers by having them explore their own personal values.

A case presents an actual or hypothetical set of information followed by a set of questions or activities that encourage students to understand complexities of a topic or topics. The listing of 20 articles

² We intentionally limit our analysis to those journals that have accounting education as a primary orientation. We acknowledge that accounting education articles may appear in journals not included in our review.

³ Includes six articles based on presentations at the RMIT University Accounting Educators' Conference in 2014 on a variety of topics that we have classified in Section 2 (curriculum and instruction) or Section 5 (students).

⁴ For studies that employed more than one data collection method, we tally and discuss the most rigorous.

⁵ For studies that used more than one analysis approach, we identify and describe the most rigorous.

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