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Main article

A summary and analysis of education research in accounting information systems (AIS)

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ABSTRACT

We consolidate and summarize 102 articles on accounting information systems (AIS) education from three decades (1983–2013) published in eight journals: (1) *Journal of Accounting Education*, (2) *Accounting Education: An International Journal*, (3) *Advances in Accounting Education*, (4) *AIS Educator Journal*, (5) *Global Perspectives on Accounting Education*, (6) *Issues in Accounting Education*, (7) *Journal of Information Systems*, and (8) *The Accounting Educators' Journal*. The summarized literature is categorized as empirical articles, descriptive articles, or instructional resources. We describe and summarize the research design and primary analytical approach of the empirical articles, summarize the descriptive articles, and tabulate the instructional resources. Suggestions for future research in AIS education are presented.

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1. Introduction

The accounting profession has focused significant attention on the best ways to educate students for successful careers. One current trend emphasizes competencies as developed by the American Institute of CPAs (AICPA) in its *Core Competency Framework for Entry into the Accounting Profession* (AICPA, 2013; Bolt-Lee & Foster, 2003). The Pathways Commission on Accounting Higher Education (Pathways), a joint project of the American Accounting Association (AAA) and the AICPA, has developed a dynamic process to continuously improve accounting curricula to meet the future needs of the profession (AAA, 2013; Behn et al., 2012).[4] Pathways *Recommendation 4* focuses on the importance of developing and sharing curriculum models and learning resources (Behn et al., 2012). The importance of accounting information systems (AIS) topics to accounting education is one of the undercurrents of the AICPA and Pathways initiatives. In the spirit of *Recommendation 4*, we provide a review of AIS education scholarship for consideration and use by the academic community.

This article summarizes and describes the scholarship on AIS education that has appeared in eight journals that publish accounting education research. The seven education journals we reviewed include: (1) *Journal of Accounting Education* (JAEd), (2) *Accounting Education: An International Journal* (AE), (3) *Advances in Accounting Education* (AAE), (4) *AIS Educator Journal* (AIS), (5) *Global Perspectives on Accounting Education* (GPAE), (6) *Issues in Accounting Education* (IAE), and (7) *The Accounting Educators' Journal* (TAEJ). The eighth journal, *Journal of Information Systems* (JIS), is an accounting-oriented journal sponsored by the AAA,[5] which published education research until 2008.[6] Our analysis covers the entire period that each of the eight journals has published to date.

We describe our method of analysis in Section 2. Empirical AIS articles are reviewed and summarized in Section 3, including our subjective appraisal of the research rigor. Descriptive articles are summarized in Section 4 and instructional resources in Section 5. We conclude the article in Section 6 with observations and suggestions for future research in AIS education.

2. Method of analysis

We adopt Hurt's (2013, p. 4) definition of AIS as "a set of interrelated activities, documents, and technologies designed to collect data, process it, and report to decision makers." This definition focuses specifically on the accounting information system. We thus exclude published scholarship that addresses educational technology or assurance services that employ technology.[7,8]

We began our analysis by referring to the accounting education literature review series that covers relevant scholarship from 1969 to 2012, summarized in Table 1. Those review articles helped identify the accounting education journals included in our analysis. We also included *Journal of Information Systems* because it published education articles and instructional resources on AIS until 2008 and *AIS Educator Journal*, which originated in 2006.[9] Our next step was to manually review each issue of all eight journals to identify articles and instructional resources on the specific topic of AIS, and then reconcile those findings to the AIS articles reviewed in the published literature review series (Table 1). We

[4] *Issues in Accounting Education* dedicated an entire issue to the Pathways Commission on Accounting Higher Education in 2012 (Vol. 27, No. 3).

[5] http://aaahq.org/pubs/EdPolicies/JIS_EdPolicy.pdf.

[6] The AAA's accounting information systems (AIS) Section published education scholarship in *Journal of Information Systems* until 2008 (http://aaahq.org/infosys/archives/Previous_org/2008/AnnualMeetingExec2008.pdf).

[7] We do not review education articles dealing with information systems in journals that appear in other disciplines, such as computer science or management. For example, the *International Journal of Information Systems and Management*, the *Journal of Management Education*, and the *Academy of Management Learning & Education* may publish papers dealing with information systems. *Journal of Information Systems Education* publishes articles of interest to information systems educators. Our focus is on education scholarship dealing specifically with AIS.

[8] We also do not review material from the International Symposium on Accounting Information Systems (ISAIS), which provides a global forum for AIS scholars to interact. ISAIS is a collective of (1) the AIS Research Symposium (AISRS), (2) the European Conference on AIS (ECAIS), (3) the Asia-Pacific Research Symposium on AIS (APRSAIS), and (4) the International Research Symposium on AIS (IRSAIS). The ISAIS is alternately hosted by the University of Central Florida (USA), Tilburg University (The Netherlands), and The University of Melbourne (Australia).

[9] Fordham (2012) reflects on the history of *AIS Educator Journal*, from its genesis in 2006 through 2012.

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