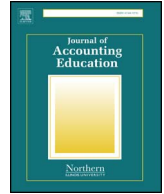




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Main article

Accounting education literature review (2017)

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ABSTRACT

This review of the accounting education literature includes 103 articles published during 2017 in six journals: (1) *Journal of Accounting Education*, (2) *Accounting Education*, (3) *Advances in Accounting Education: Teaching and Curriculum Innovations*, (4) *Global Perspectives on Accounting Education*, (5) *Issues in Accounting Education*, and (6) *The Accounting Educators' Journal*. We update 12 prior accounting education literature reviews by organizing and summarizing contributions to the accounting education literature made during 2017. Articles are categorized into five sections corresponding to traditional knowledge bases: (1) curriculum and instruction, (2) instruction by content area, (3) educational technology, (4) students, and (5) faculty. Research rigor of the empirical articles is discussed and critiqued. Suggestions for research in all areas are presented. Articles classified as instructional resources and cases published in the same six journals during 2017 are listed in appendices categorized by the relevant content area.

1. Introduction

This review of the accounting education literature includes 103 articles published during 2017 in six journals: (1) *Journal of Accounting Education*, (2) *Accounting Education*, (3) *Advances in Accounting Education: Teaching and Curriculum Innovations*, (4) *Global Perspectives on Accounting Education*, (5) *Issues in Accounting Education*, and (6) *The Accounting Educators' Journal*. As noted in [Table 1](#), this article is the 13th in a series of accounting education literature reviews first published in 1986. The journals reviewed since 1991 are presented in [Table 2](#).² 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. Articles that discuss a strategy, describe an innovation, or report student perceptions without statistical analysis generally are classified as descriptive. [Table 3](#) summarizes commonly used abbreviations and corresponding definitions used throughout this article.

This literature review is the first in the series to tabulate author count by article type. The papers published in the accounting education journals reflect the authorship of 216 individual authors. An analysis of the co-authorship by article type is presented in [Table 4](#): 68% of the articles had two or three coauthors, and 19% were sole-authored across article type. Regarding individual authors, two authors published three articles, and 20 authors published two articles during 2017 (not tabulated).

[Tables 5 and 6](#) provide data about each journal in our review with regard to article type and subject area corresponding to the organization of this review. [Table 5](#) presents a classification of the 103 articles as empirical and descriptive ($n = 61$, 59%),

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Table 1
Accounting education literature review series.

References	Time period covered
1. Apostolou, Dorminey, Hassell, and Rebele (2018)	2017
2. Apostolou, Dorminey, Hassell, and Rebele (2017a)	2016
3. Apostolou, Dorminey, Hassell, and Rebele (2016)	2015
4. Apostolou, Dorminey, Hassell, and Rebele (2015)	2013–2014
5. Apostolou, Dorminey, Hassell, and Watson (2013)	2010–2012
6. Apostolou, Hassell, Rebele, and Watson (2010)	2006–2009
7. Watson, Apostolou, Hassell, and Webber (2007)	2003–2005
8. Watson, Apostolou, Hassell, and Webber (2003)	2000–2002
9. Apostolou, Watson, Hassell, and Webber (2001)	1997–1999
10. Rebele et al. (1998a)	1991–1997 (part I)
11. Rebele et al. (1998b)	1991–1997 (part II)
12. Rebele, Stout, and Hassell (1991)	1985–1991
13. Rebele and Tiller (1986)	Prior to 1985

Table 2
Journals reviewed in the accounting education literature review series.

	Period covered by review:									
	1991–1997(a)	1997–1999	2000–2002	2003–2005	2006–2009	2010–2012	2013–2014	2015	2016	2017
<i>Journal of Accounting Education</i>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<i>Accounting Education</i>	(b)	✓	✓	✓	✓	✓	✓	✓	✓	✓
<i>Advances in Accounting Education: Teaching and Curriculum Innovations</i>	(c)	✓	✓	✓	(d)	✓	✓	✓	✓	✓
<i>Global Perspectives on Accounting Education</i>	(e)	(e)	(e)	✓	✓	✓	✓	✓	✓	✓
<i>Issues in Accounting Education</i>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<i>The Accounting Educators' Journal</i>	✓	(f)	(f)	(g)	✓	✓	✓	✓	✓	✓

(a) *Accounting Perspectives* is included in the 1991–1997 review, but is excluded thereafter because after 1997 its focus shifted away from education-related articles.

(b) Not reviewed prior to 1997.

(c) Known as *Accounting Education: A Journal of Theory, Practice, and Research* for the 1991–1997 review.

(d) No issue published in 2006.

(e) No issues published.

(f) Volumes 11, 12, 13, and 14 (1999–2002) not reviewed in this series.

(g) Included in the 2006–2009 review.

Table 3
Summary of common abbreviations.

Abbreviation	Definition
AAA	American Accounting Association
AACSB	The Association to Advance Collegiate Schools of Business
AIS	Accounting information systems
CIMA	Chartered Institute of Management Accountants
CPA	Certified Public Accountant
GNP	Government and not-for-profit accounting
GPA	Grade point average
IFRS	International Financial Reporting Standards
NASBA	National Association of State Boards of Accountancy (US)
IFRS	International financial reporting standards
PAB	Professional accountancy body (UK)
POF	Professionally oriented faculty
SET	Student evaluation of teaching
WCA	Written communication apprehension

instructional resource ($n = 9$, 9%), or case ($n = 33$, 32%) by each journal reviewed. Table 6 provides an overview of the number of empirical and descriptive articles allocated to subject area for each journal. Two subject areas, curriculum and instruction ($n = 20$, 33%) and students ($n = 16$, 26%), account for 59% of the empirical and descriptive articles summarized. The remaining empirical and descriptive articles address instruction by content area ($n = 8$, 13%), educational technology ($n = 5$, 8%), and faculty ($n = 12$, 20%).

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