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Analysis of trends in the accounting education literature (1997–2016)

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ABSTRACT

We analyzed publication trends in six accounting education journals published during the 20-year period 1997–2016: (1) *Accounting Education*, (2) *Advances in Accounting Education*, (3) *Global Perspectives on Accounting Education*, (4) *Issues in Accounting Education*, (5) *Journal of Accounting Education*, and (6) *The Accounting Educators' Journal*. Our objective is to inform academicians about the overall development of accounting education research, empirical article topical trends, the extant knowledge base, and directions for future accounting education scholarship. Our analysis shows that the number of articles per year has increased over time and that the proportion of articles in four categories (empirical, descriptive, instructional resources, and cases) has changed over the 20-year period. The body of literature we analyzed shows the beginnings of a knowledge base that can be used as the foundation for future accounting education research.

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1. Introduction

We examined topics addressed in publications over the past 20 years in six accounting education journals. [Stout and Rebele \(1996\)](#) recommended the development of a knowledge base in accounting, and our analysis documents trends in the literature and the state of development of a knowledge base in accounting education. The quantity of published accounting education articles has increased dramatically over the four decades since the *Journal of Accounting Education* was first published in 1983, with a wide range of outlets available for publishing accounting education manuscripts.¹

The goal of accounting education research is to improve the theory and practice of accounting education. Accounting education journals provide a vehicle for sharing valuable information and experiences on, for example, innovative teaching approaches, use of instructional resources, and results of empirical studies that improve curriculum and pedagogy. [Stout and Rebele \(1996\)](#), both experienced editors, stated that accounting education journals exist, in part, to report on changes that have been made by individual faculty and educational institutions.

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¹ We intentionally limit our analysis to journals that have a primary accounting education orientation. However, we acknowledge that accounting education scholarship may appear in journals not included in our review ([Marriott, Stoner, Fogarty, & Sangster, 2014](#)). [Bernardi, Zamojcin, and Delande \(2016\)](#) examined accounting education publications in 13 accounting journals.

The publication of research that addresses important accounting educational issues with the potential to improve the quality of accounting education are important goals for accounting education journals. For example, the *Journal of Accounting Education* identified “improving the quality of accounting education worldwide” as one objective for the journal. *Accounting Education's* Aims and Scopes stated that the journal is “devoted to publishing research-based papers on *key aspects* (emphasis added) of accounting education.” *Issues in Accounting Education's* stated mission is to publish articles that “address important issues in accounting education.”

Academicians, including those previously serving as editors for the premier accounting education journals, have identified (1) addressing important issues and (2) improving educational quality as principal goals for accounting education scholarship. For example, both [Wilson \(2002\)](#) and [Rebele \(2002\)](#) stated that accounting education research should be conducted to expand our knowledge about how to improve student and educational outcomes. From their perspectives as editors and authors, [St. Pierre, Wilson, Ravenscroft, and Rebele \(2009\)](#) noted that ideas emerging from accounting education research should improve teaching, learning, and scholarship. Publishing articles on topics that can help improve the quality of education has, therefore, long been recognized as a central goal for the accounting education literature.

The accounting profession has a tradition of discussing change in educational processes to address how to best prepare students for careers as professional accountants. [Black \(2012\)](#) described the historical context of the variety of formal initiatives that led to the present day work of the Pathways Commission to develop a dynamic strategy to “sustain the vitality of accounting education and practice” ([Behn et al., 2012, 596](#)). The Bedford Committee Report ([Bedford et al., 1986](#)), the work of the Accounting Education Change Commission ([AECC, 1990; Bolt-Lee & Foster, 2003](#)), the cautionary tale of the report presented by [Albrecht and Sack \(2000\)](#), and the Pathways Commission ([AAA, 2017](#)) all had the same basic message: *accounting education must undergo significant change to remain relevant to accounting practice*. The American Institute of CPAs (AICPA) also contributed to this discussion by identifying desired core competencies for accounting program graduates, which have been widely discussed and integrated into the work of these various groups and in accounting curricula and courses. Position statements and commission reports are useful for identifying relevant and important areas where research can improve accounting education quality. As one example, the focus on developing core competencies, such as critical thinking and written communication, came from evidence that technical competence was no longer sufficient for success in the accounting profession.

[Stout and Rebele \(1996\)](#) noted that changes in accounting education should be guided by a *knowledge base* developed from generalizable research findings. Observing that the accounting education literature at that time largely consisted of isolated studies that failed to establish a knowledge base for accounting education, the authors offered guidance for researchers and editors. One of their recommendations was that accounting education journals should publish studies that find unexpected results, failed to find significance, along with those that confirm and validate the findings of prior research.

The increased volume of published articles in accounting education journals from an international community of scholars combined with an expanded list of topics from the past two decades indicates that the information-sharing goal of accounting education journals is being met. An unanswered question, though, is whether articles published by accounting education journals have addressed important issues or topics and have contributed to developing a knowledge base that can help guide changes in accounting education.

We extend prior work that analyzed trends and composition in accounting education scholarship. [Lehman and Street \(1990, 64\)](#) conducted a content analysis of the first six issues of the *Journal of Accounting Education* to assess whether the journal was meeting one of its stated objectives of “promoting excellence in teaching and stimulating research in accounting education.” Their results showed that authors of articles published in the *Journal of Accounting Education* used a variety of research methods to examine different topics relevant to accounting education, confirming that the goal was being met. [Wilson \(2002\)](#) reflected upon the first decade of publications in *Accounting Education* under his editorship. A notable observation was that the research should address the gap between professional and academic training to enhance the transfer of knowledge to students. Accounting education research ultimately should be conducted to improve our understanding of factors associated with student outcomes and professional orientation. [Paisey and Paisey \(2004\)](#) analyzed the research published in *Accounting Education* for the period 1992–2001 and identified opportunities to enhance the quality of future research: (1) expand references to the broader educational literature, (2) devote more attention to the study of graduate and professional education, (3) broaden research beyond a single classroom or institution, and (4) employ a wider range of available research methods.

The remainder of this paper is organized as follows. Section 2 describes our method of analysis with specific attention to empirical article production. Section 3 addresses the overarching issue of research rigor in empirical publications in accounting education. In Section 4 we analyze journal issues having special themes. Finally, we discuss the knowledge base that has evolved from the research to date along with some specific examples and broad suggestions for research in Section 5.

2. Analysis

We analyzed publications in six accounting education journals² during the period 1997–2016: (1) *Accounting Education*, (2) *Advances in Accounting Education*, (3) *Global Perspectives on Accounting Education*, (4) *Issues in Accounting Education*, (5) *Journal of*

² Refer to [Apostolou, Dorminey, Hassell, and Rebele \(2017, 2\)](#) for a summary of prior accounting education literature reviews.

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