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Main article

Accounting education literature review (2006–2009)

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ARTICLE INFO

Article history:

Available online 25 September 2011

Keywords:

Assurance of learning
Curriculum
Educational technology
Faculty issues
Instruction
Literature review
Students

ABSTRACT

This review of the accounting education literature includes 330 articles published over the 4-year period, 2006–2009, in six journals: (1) *Journal of Accounting Education*, (2) *Accounting Education: An International Journal*, (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 literature reviews by organizing and summarizing recent additions to the accounting education literature. These reviews are categorized into four sections corresponding to traditional lines of inquiry: (1) curriculum, assurance of learning, and instruction; (2) educational technology; (3) faculty issues; and (4) students. Each section is further divided by subsections, with empirical and descriptive articles separated within each. Suggestions for research in all areas are presented at the end of the article. In an appendix, additional articles presenting teaching materials and educational cases published in the same six journals during 2006–2009 are categorized by the courses for which they would be appropriate.

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1. Introduction

This review of the accounting education literature includes 330 articles published over the 4-year period, 2006–2009, in six journals: (1) *Journal of Accounting Education*, (2) *Accounting Education: An International Journal*, (3) *Advances in Accounting Education*, (4) *Global Perspectives on Accounting Education*, (4) *Issues in Accounting Education*, and (6) *The Accounting Educators' Journal*. The purpose of this review is to organize and summarize the articles added to the body of accounting education literature during the 2006–2009 time period. This literature review is the eighth in a series of accounting education literature reviews first published in 1986. Table 1 summarizes the series of articles and the journals included in each.

Of the 330 articles published, 185 are empirical (i.e., the author(s) present data and/or statistical evidence) and 145 are descriptive (i.e., anecdotal evidence). Eighty-nine instructional cases were published during the 2006–2009 time period. The empirical and descriptive articles are reviewed in the body of this article; the 89 instructional cases are listed in the appendix by topical area. Reviews of empirical articles are necessarily longer than reviews of descriptive articles due to including information about research methods and results, information not included in descriptive articles.

In prior years, non-case articles were approximately 45% empirical and 55% descriptive; however, in this 4-year period the numbers have reversed with 55% empirical and 45% descriptive. One reason for this reversal is that compared to prior years many more primarily descriptive articles contain evidential data about the success of a curricular or instructional approach. Table 2 provides the breakdown of empirical and descriptive articles by journal. More than 700 authors contributed to the accounting education literature during the 4-year period reviewed here, and many authors published more than one article or case.

Reviews of these 330 empirical and descriptive articles are categorized into four sections corresponding to traditional lines of inquiry: (1) curriculum, assurance of learning, and instruction⁴; (2) educational technology; (3) faculty issues; and (4) students. Each section is further divided into subsections, with empirical and descriptive articles separated in each subsection. Suggestions for research for all topical areas are presented in Section 6.2.

2. Curriculum, assurance of learning, and instruction

This section covers the following topics: overall curricular issues, assurance of learning, 150-h curriculum, graduate programs, core competencies, instructional approaches, and specific content areas of accounting information systems, auditing and forensic, ethics and professional responsibility, financial, managerial and cost, taxation, international and governmental accounting, business law, and historical perspective of accounting.

Accounting researchers actively pursued curricular and instructional issues during 2006–2009, with 87 empirical articles and 100 descriptive articles published during this period. The articles overwhelming tend to be at one institution in one type of course. A major thrust during the period is that accounting researchers document curriculum and curricular changes. A large number of articles deal with auditing and forensic topics and about ethics and professional responsibilities, which reflect the emergence of forensic programs and faculty and practitioner concern about ethics. Also, many articles address cooperative learning, groups, teams, communication skills development, and mentoring, all of which are topics of interest to accounting faculty.

2.1. Overall curricular issues

Mangion (2006) investigates the extent of social and environmental accounting coverage in Australia. Survey evidence for accounting faculty members at 38 institutions (of 39 accredited institu-

⁴ In prior iterations of this accounting education literature review series, *assurance of learning* was categorized as *assessment* in its own major section. Because of the small number of articles on the topic published between 2006 and 2009, it now appears as a subsection along with curriculum and instruction.

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