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Main article

## Accounting education literature review (2010–2012)



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### ABSTRACT

This review of the accounting education literature includes 291 articles and 104 instructional cases published over the 3-year period, 2010–2012, 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*. 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 (AOL), and instruction; (2) educational technology; (3) faculty issues; and (4) students. Suggestions for educational research in all content areas are presented. For the first time in this series of literature reviews, we assess the data collection and empirical analysis methods and recommend adoption of more rigorous techniques moving forward. Articles presenting teaching materials and educational cases published in the same six journals during 2010–2012 are presented in an appendix, categorized by the courses for which they are appropriate.

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## 1. Introduction

This review of the accounting education literature includes 291 articles and 104 instructional cases appearing in six journals during the period 2010–2012: (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*. This article is the ninth in a series of reviews first published in 1986, as summarized in Table 1, Panel A. The journals reviewed, according to time period, are presented in Table 1, Panel B with reference to the Panel A citation. For the purposes of adopting common nomenclature throughout this narrative and for ease of presentation, Table 2 summarizes abbreviations and corresponding definitions used throughout the manuscript.

Forty-seven issues of six journals are reviewed for this 3-year period. The issues contain a combination of empirical articles, descriptive articles, and instructional cases.<sup>4</sup> Special topics, which are summarized in Table 3, are the focus of 14 of those issues in four of the journals reviewed. Special issues are dedicated to the specialty areas of AIS, audit, IFRS, taxation, and the first course in accounting; others cover general curricular issues and academic initiatives. *Accounting Education: An International Journal* dedicated seven of its 17 issues published during 2010–2012 to special topics covering the spectrum of accounting education, including the first issue exclusively on academic dishonesty.

The delineation between empirical and descriptive articles is a bit blurry because of what we see as a shift in experimental rigor in all accounting research in the past 20 years. Education research tends to use the classroom as the laboratory; ideas are developed and tested by asking students about their perceived learning and/or satisfaction with a specific pedagogy. For purposes of the current literature review, an empirical study is one in which conclusions are derived from an analysis of data collected. Articles that report student perceptions (without statistical analysis) regarding a teaching innovation are, for purposes of this review, generally classified as descriptive. An overview of the journals reviewed by four topical areas with a breakdown according to whether the article is (1) descriptive, (2) empirical, or (3) an instructional case is presented in Table 4. Of the 291 descriptive or empirical articles reviewed, 126 (43.3%) are empirical and 165 (56.7%) are descriptive. In the immediate prior two reviews covering the periods 2006–2009 and 2003–2005, the proportion of empirical articles is 55% and 45%, respectively, down from the 2006–2009 review, but similar to the 2003–2005 time period. An analysis of 104 instructional cases appears in Appendix A.

For the first time in this series of literature reviews, with respect to empirical articles, the frequencies of (1) data collection method, (2) analysis method, and (3) geographic location of sample by content area are tabulated. The purpose in providing this analysis is to identify and critique research design issues. Table 5 reports the frequencies for the 126 empirical articles included in the current review, and emphasizes that the empirical literature in this review relies heavily on non-experimental data-collection techniques and typically employs less rigorous data-analysis techniques.

Referring to Table 5 (Panel A), survey is the most common data-collection method ( $n = 69$ , 54.8%), followed by quasi-experimental ( $n = 23$ , 18.3%). For all content areas, these two data-collection methods are employed in over half of the articles reviewed. Only two of the 126 empirical studies employed an experimental design where both (1) randomization and (2) control and treatment groups are part of the study.

Table 5 (Panel B) reports that the most common data-analysis methods are tabulation<sup>5</sup> ( $n = 48$ , 38.1%), differences in means ( $n = 29$ , 23.0%), and regression ( $n = 22$ , 17.5%). Empirical articles within the curriculum, assurance of learning (AOL), and instruction employ the more rigorous regression and analysis of variance (ANOVA) techniques in over half of those articles reviewed. Studies of faculty issues rely predominantly on tabulation as primary analysis method.

<sup>4</sup> The authors necessarily exercised judgment regarding the manner in which an article is summarized and classified. Errors are ours.

<sup>5</sup> Tabulation refers to classification and summarization of data without statistical analysis.

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