

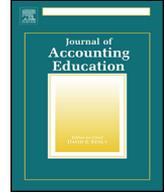


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Main article

Accounting education literature review (2013–2014)



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ABSTRACT

This review of the accounting education literature includes 256 articles published over the two-year period, 2013–2014, 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 five sections corresponding to traditional lines of inquiry: (1) curriculum and instruction, (2) instruction by content area, (3) educational technology, (4) students, and (5) faculty. Suggestions for research in all areas are presented. Articles presenting instructional resources and cases published in the same six journals during 2013–2014 are listed in appendices categorized by the content area for which they are appropriate.

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1. Introduction

This review of the accounting education literature includes 256 articles: 163 empirical or descriptive articles, 27 instructional resources, and 66 cases¹ appearing in six journals during the period 2013–2014. The journals included in this review are (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 is the tenth in a series of reviews first published in 1986, as summarized in [Table 1](#), Panel A. The journals reviewed in these 10 review articles are presented in [Table 1](#), Panel B, according to time period with reference to the [Table 1](#), Panel A citation.² For purposes of adopting common terminology, [Table 2](#) summarizes abbreviations and corresponding definitions used throughout.

Thirty-four issues of the six accounting education journals are reviewed for 2013–2014. As summarized in [Table 3](#), special topics are the focus of 11 issues of four journals. Designated themes on instructional areas include AIS, communication, GNP, IFRS, sustainability accounting, and teaching accounting to MBA students. Other issues address assessment of learning, integrating accounting classes with courses in other business disciplines, and research reports.

We organize this literature review by classifying 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 collected. Articles that discuss strategies, describe innovations, or report student perceptions without statistical analysis generally are classified as descriptive. An instructional resource is an article that describes a specific mode of delivery that can facilitate both teaching and learning of content. For the first time in the series, we distinguish instructional resources articles as a specific category. This more precise classification measure permits us to tabulate the instructional resources in [Appendix A](#) by applicable content area(s), which makes the material more accessible. As an example of a teaching note, [Archambeault \(2013\)](#) presents a teaching guide with exercises to help students understand the changing landscape of global auditing standards.

Cases present an actual or hypothetical set of information followed by a set of questions or activities that encourage students to understand complexities of a topic or topics. The listing of articles classified as cases appears in [Appendix B](#), identified by content area or areas to which the case best relates. An example of a case is [Smith \(2013\)](#) who uses the HealthSouth fraud to facilitate teaching auditing and ethics. Thus, one case corresponds to two content areas. The updated case presentation format tabulates cases alphabetically by author for ease of use.

[Tables 4, 5, 6, and 7](#) provide data about type of article and subject area corresponding to the organization of this review. [Table 4](#) presents a classification of the 256 articles for each of the six journals as empirical and descriptive ($n = 163$, 64%), instructional resources ($n = 27$, 10%), and cases ($n = 66$, 26%). The number of research articles ($n = 163$) is evenly divided between empirical ($n = 82$) and descriptive ($n = 81$).³ [Table 5](#) provides an overview of the number of empirical articles allocated to each subject area by journal. Over half of the 82 empirical articles are concentrated in either curriculum ($n = 18$, 22%) or student issues ($n = 25$, 30%). The remaining articles address faculty topics ($n = 15$, 18%), instruction by content area ($n = 12$, 15%), and educational technology ($n = 12$, 15%).

[Table 6](#) summarizes the 81 descriptive articles allocated to each subject area by journal. Descriptive articles addressing curriculum ($n = 26$, 32%) and instruction by content area ($n = 33$, 41%) constitute 73% of the total. Educational technology (9%), students (6%), and faculty (12%) comprise the remainder. [Table 7](#) provides a tabulation of instructional resources and cases by content area. The two topics most frequently covered are (1) auditing and forensic accounting, and (2) financial accounting other than IFRS.

¹ A case by [Kalesnikoff and Phillips \(2013\)](#) was retracted ([Kalesnikoff & Phillips, 2014](#)). We exclude the case and the retraction from our tabulation.

² We intentionally limit our analysis to those 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 et al., 2014](#)).

³ For comparability to prior reviews in this series, the instructional resources would have been classified as descriptive articles. Thus the proportion of descriptive articles plus instructional resources to total descriptive and empirical articles would be 56.8%, identical to the prior review. The apparent decrease in proportion of descriptive articles is an artifact of our more precise classification scheme.

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