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Main article

Stagnation in accounting education research



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ABSTRACT

A number of prominent scholars have argued that research published in the top accounting journals has stagnated. As evidence of research stagnation, these authors note that much of the research published in the top accounting journals relates to a limited group of topics, uses similar research methods, and is based largely on the same underlying theories. We argue in this paper that the same concerns noted for accounting research in general are evident in accounting education research. A historical analysis of the literature shows that most published accounting education articles are not empirical, still relate to a few general topics, and ignore several issues that we believe are important to accounting education practice. Empirical articles generally rely on the survey research method, with relatively few studies using experimental (or even quasi-experimental) methods. In addition to providing evidence from the literature to show that accounting education research has stagnated, we offer some suggestions for overcoming this problem and for advancing the literature.

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1. Introduction

In a commentary published in *Accounting Horizons*, Moser (2012) argues that research published in the top accounting journals has stagnated. Moser supports his argument by observing that a considerable amount of published accounting research still relates to a limited group of topics (e.g., earnings management, analysts' or management forecasts, and compensation), uses similar research methods (e.g., archival studies), and is based on the same basic underlying theory (e.g., conventional

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economic theory). There is also the opinion that current accounting research studies are more focused on technique than on whether the research question is interesting or important. Moser argues that the “stagnation problem” deserves attention because maintaining the importance of accounting research depends on producing relevant and important findings.

Basu (2012) contributes to this discussion, but with a slightly different perspective on the current state of accounting research. He argues, in line with earlier thoughts by Demski (2007) and by Fellingham (2007), that accounting is not an academic research discipline that contributes knowledge to the rest of the university, and that this situation results in the low status of the accounting professoriate within the university. A more significant concern expressed by Basu is that accounting research has had little impact on accounting practice, and that the gap between the two has grown over time. Kaplan (2011) took a similar position, suggesting that accounting research is predominately conducted in an “ivory tower” with little connection to problems faced by accounting practitioners.

Hopwood (2007) also laments this accounting research/practitioner gap and argues that research in finance, for example, has had a direct and significant effect on practice, while accounting researchers seem to be talking primarily to each other. He further argues that there has been a lack of incorporation of new perspectives, insights, and interdisciplinary involvement in accounting research. Hopwood also states that a great deal of research conducted by accounting academics is safe and intellectually conservative – basically taking accepted ideas/lines of research and addressing minor issues or methodological concerns. Hopwood specifically identifies capital market studies and audit judgment research as two topics that have gone beyond the point of declining utility (Hopwood, 2007, p. 1371).

The AAA Research Impact Task Force (Moehrl et al., 2009) came to a different conclusion, arguing that academic research has impacted practice and regulation in financial accounting, auditing, and tax. The AAA task force was formed, however, to document the accounting academy’s impact on practice, so this conclusion is not surprising. The task force supports its conclusion with specific examples of where academic research has had an impact on accounting practice.

Similar to discipline-specific accounting research, the accounting education literature shows both signs of stagnation and a continuing disconnect between the accounting education literature and the practice of accounting education.¹ Many published accounting education articles are simply descriptions of the status quo; that is, authors describing what they do in their classes that may seem different or unique. Without empirical support, these types of articles do little to document the effectiveness of innovative approaches for educating accounting students. Some empirical studies in accounting education (1) duplicate well-documented results in non-accounting contexts or (2) make only minor changes to research questions examined in prior accounting education studies. In our opinion, the results of these empirical studies in accounting education basically confirm what is already known, do not help advance the accounting education literature, and do not improve the education provided to accounting students.

It is impossible to document the impact that accounting education research has had on accounting education practice, but there are some indicators that this impact is likely not very extensive or significant. Accounting education research suffers from a credibility problem, which severely restricts who conducts and uses this literature. For example, the likelihood that accounting faculty at top-tier universities would be rewarded for conducting education research (St. Pierre, Wilson, Ravenscroft, & Rebele, 2009) suggests that these faculty members would generally not be producers or consumers of empirical accounting education research. This point is further supported by the finding that of the 65 schools listed in the overall rankings of schools by accounting education research (Holderness, Myers, Summers, & Wood, 2014), only 12 also appear in the top-75 accounting research universities

¹ We define accounting education practice as being the education provided to accounting students, whether at the undergraduate or graduate levels. Components of the accounting education practice environment include curriculum, pedagogy, students, and faculty. Curriculum would include courses offered in accounting programs, topics covered in each course, and materials to develop so-called “soft skills,” such as communication and ethics. Pedagogy refers to how education is delivered, with educational technology perhaps being the most important variable here. Included in the student component would be, for example, the numbers of students majoring in accounting, student qualifications, and placement of students upon graduation. Composition, training, promotion and tenure are among the subcomponents of Faculty.

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