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Main article

Accounting education literature review (1997–1999)

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Abstract

By reviewing a subset of the accounting education literature published during the period 1997–1999, this paper updates literature reviews by Rebele, Apostolou, Buckless, Hassell, Paquette, and Stout [Rebele, J.E., Apostolou, B.A., Buckless, F.A., Hassell, J.M., Paquette, L.R., & Stout, D.E. (1998a). Accounting education literature review (1991–1997), part I: curriculum and instructional approaches. *Journal of Accounting Education*, 16(1), 1–51.] [Rebele, J.E., Apostolou, B.A., Buckless, F.A., Hassell, J.M., Paquette, L.R., & Stout, D.E. (1998b). Accounting education literature review (1991–1997), part II: students, educational technology, assessment, and faculty issues. *Journal of Accounting Education*, 16(2), 179–245.]; Rebele, Stout, and Hassell [Rebele, J.E., Stout, D.E., & Hassell, J.M. (1991). A review of empirical research in accounting education: 1985–1991. *Journal of Accounting Education*, 9(2), 167–231.]; and Rebele and Tiller [Rebele, J.E., & Tiller, M.G. (1986). Empirical research in accounting education: a review and evaluation. In A. C. Bishop, E. K. St. Pierre & R. L. Benke (Eds.), *Research in accounting education* (pp. 1–54). Harrisonburg, VA: Center for Research in Accounting Education, James Madison University]. We review published articles related to the topics of assessment, curriculum and instructional approaches, educational technology, faculty issues, and students from the following five journals: *Journal of Accounting Education*, *Issues in Accounting Education*, *Accounting Education*, *The Accounting Educators' Journal*, and *Advances in Accounting Education*. A large number of accounting educators have contributed to the literature between 1997 and 1999, with over 390 different authors cited in the body of the text (30 authors published two articles, 11 published three, and one

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author published four articles). More than 120 individuals are cited as authors of cases and instructional resources (seven authors published two cases and one published three). Recommendations for research are offered at the end of each major section. An appendix identifies instructional cases and educational resources published during the 1997–1999 period by journal and topic. © 2001 Elsevier Science Ltd. All rights reserved.

1. Introduction

This paper continues a stream of previous literature review articles¹ by reviewing accounting education articles published during the period 1997–1999 in the five major outlets for accounting education research. The purpose of this review is to improve the quality of accounting education research and to promote the scholarship of teaching. The three-year period covered by this review is shorter than prior literature review articles because the volume of accounting education research has increased substantially in recent years. Note that over 200 articles were published during 1997–1999 in the five journals we reviewed.

The journals covered in this literature review include *Journal of Accounting Education*, *Accounting Education*, *The Accounting Educators' Journal*, *Advances in Accounting Education*, and *Issues in Accounting Education*. Actual journal publication schedules necessitated a cutoff that excludes some issues with a 1999 publication date. Since Rebele, Apostolou, Buckless, Hassell, Paquette, and Stout (1998a), *Advances in Accounting Education* replaced *Accounting Education: A Journal of Theory, Practice and Research*. Also, a European journal, *Accounting Education*, appears here for the first time in the series of literature reviews. Table 1 summarizes the issues reviewed for each of the five journals.

Table 2 presents a summary of the quantity and types of article appearing in the five journals reviewed. Quantity refers to the number of either empirical or descriptive articles published in each journal. Table 2 reflects an approximately even split

Table 1
Journal issues reviewed

Journal	First issue reviewed			Last issue reviewed		
	Vol.	Num.	Date	Vol.	Num.	Date
<i>Journal of Accounting Education</i>	15	3	Summer 1997	17	4	Fall 1999
<i>Accounting Education</i>	6	1	March 1997	8	3	September 1999
<i>The Accounting Educators' Journal</i>	9	2	Fall 1997	10	2	Fall 1998 ^a
<i>Advances in Accounting Education</i>	1		Fall 1998 ^b			
<i>Issues in Accounting Education</i>	12	2	Fall 1997	14	4	November 1999

^a No 1999 issues published as of press date.

^b No 1999 issues produced (Volume 2 is 2000).

¹ Rebele et al. (1998a, 1998b) reviewed accounting education research published during the period 1991–1997. Articles that appeared in 1997 that were not reviewed by Rebele et al. (1998a, 1998b) are reviewed in this paper. Prior to Rebele et al. (1998a, 1998b), Rebele, Stout, and Hassell (1991) and Rebele and Tiller (1986) produced accounting education literature reviews.

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