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Main article

Accounting education literature review (2016)

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ABSTRACT

This review of the accounting education literature includes 108 articles published during 2016 in six journals: (1) *Journal of Accounting Education*, (2) *Accounting Education*, (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 accounting education literature reviews by organizing and summarizing recent contributions to the accounting education literature. Articles 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 2016 are listed in appendices categorized by the appropriate content area.

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1. Introduction

This review of the accounting education literature includes 108 articles: 76 empirical or descriptive articles, 10 instructional resources, and 22 cases appearing in six journals during 2016. The journals included in this review are (1) *Journal of Accounting Education*, (2) *Accounting Education*, (3) *Advances in Accounting Education*, (4) *Global Perspectives on Accounting Education*, (5) *Issues in Accounting Education*, and (6) *The Accounting Educators' Journal*. As noted in Table 1, this article is the 12th in a series of accounting education literature reviews first published in 1986. The journals reviewed since 1991 are presented in Table 2 according to time period with reference to Table 1.¹ For ease of presentation, Table 3 summarizes commonly used abbreviations and corresponding definitions used throughout this article.

Eighteen issues of the six accounting education journals are reviewed for 2016. The following special topics were included in five of those issues:

1. Assessment.²
2. Academic misconduct in accounting education.³

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¹ We intentionally limit our analysis to those journals that have accounting education as a primary orientation. We acknowledge that accounting education articles may appear in journals not included in our review.

² *Issues in Accounting Education* (Vol. 31, No. 1).

³ *The Accounting Educators' Journal* (Vol. 26).

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Table 1

Accounting education literature review series.

Time period	Reference
Prior to 1985	1. Rebele and Tiller (1986)
1985–1991	2. Rebele, Stout, and Hassell (1991)
1991–1997	3. Rebele et al. (1998a)
	4. Rebele et al. (1998b)
1997–1999	5. Apostolou, Watson, Hassell, and Webber (2001)
2000–2002	6. Watson, Apostolou, Hassell, and Webber (2003)
2003–2005	7. Watson, Apostolou, Hassell, and Webber (2007)
2006–2009	8. Apostolou, Hassell, Rebele, and Watson (2010)
2010–2012	9. Apostolou, Dorminey, Hassell, and Watson (2013)
2013–2014	10. Apostolou et al. (2015)
2015	11. Apostolou et al. (2016)
2016	12. Apostolou, Dorminey, Hassell, and Rebele (2017)

Table 2

Journals reviewed in the accounting education literature review series.

	Period covered by review								
	1991–1997 ^a	1997–1999	2000–2002	2003–2005	2006–2009	2010–2012	2013–2014	2015	2016
<i>Journal of Accounting Education</i>	✓ b	✓	✓	✓	✓	✓	✓	✓	✓
<i>Accounting Education</i>		✓	✓	✓	✓	✓	✓	✓	✓
<i>Advances in Accounting Education</i>	c	✓	✓	✓	d	✓	✓	✓	✓
<i>Global Perspectives on Accounting Education</i>	e	e	e	✓	✓	✓	✓	✓	✓
<i>Issues in Accounting Education</i>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<i>The Accounting Educators' Journal</i>	✓	f	f	g	✓	✓	✓	✓	✓

^a *Accounting Perspectives* is included in the 1991–1997 review, but is excluded thereafter because after 1997 its focus shifted away from education-related articles.

^b Not reviewed prior to 1997.

^c Known as *Accounting Education: A Journal of Theory, Practice, and Research* for the 1991–1997 review.

^d No issue published in 2006.

^e No issues published.

^f Volumes 11, 12, 13, and 14 (1999–2002) not reviewed in this series.

^g Included in the 2006–2009 review.

Table 3

Summary of common abbreviations.

Abbreviation	Definition
AACSB	The Association to Advance Collegiate Schools of Business
AIS	Accounting information systems
CFE	Certified Fraud Examiner
CIA	Certified Internal Auditor
CMA	Certified Management Accountant
CPA	Certified Public Accountant
DGBL	Digital game-based learning
ERP	Enterprise resource planning
GMAT	Graduate Management Admission Test
GPA	Grade point average
GVV	“Giving Voice to Values” ethical model
IFRS	International Financial Reporting Standards
NASBA	National Association of State Boards of Accountancy (US)
NFP	Not-for-profit organizations
IFRS	International financial reporting standards
SAT	Scholastic Aptitude Test
VITA	Volunteer Income Tax Assistance program

3. Doctoral education and the academic job market.⁴

4. Papers from the 2014 World Congress of Accounting Educators and Researchers.⁵

⁴ *Advances in Accounting Education* (Vol. 18) and *Issues in Accounting Education* (Vol. 31, No. 2).

⁵ *Accounting Education* (Vol. 25, No. 4).

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