

Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals

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Abstract

This review of accounting education literature and content analysis includes 516 articles published over eight-year period, 2009-2016, in nine accounting journals which are pressed in worldwide and Turkey. The main purpose of this paper is to organize and summarize most recent focal points of accounting education literature. The data were examined via content analysis and presented using descriptive statistical methods. We categorized the literature into five sections corresponding to traditional lines of inquiry (curricular issues, learning and assessment, educational technology, issues about faculty and students). According to the results, "assurance of learning and assessment" and "curricular issues" were the topics mostly focused on in the articles. Also moving in the same direction with the dynamism of financial world; auditing, ethical issues and fraud gain more importance.

Keywords: Accounting Education, Literature Review, Curriculum, Assessment

1. Introduction

Accounting is very important area and gains more importance over time not only for practitioners but also other actors in economic system, such as educators, regulators, students and many others. Financial world is changing so fast that it become very important for accounting education to cope with this changing dynamism. As the graduate students with accounting profession is one of main resources of jobs related to accounting area, it has been crucial to provide these students with necessary up to date information and education tailored to needs of financial world.

Since the mid-1980s, professional accounting bodies, employers of accounting graduates and academics alike have criticized accounting curriculum for failing to equip graduates with the competencies (knowledge, skills and personal attributes) required by members of the accounting profession in the modern, technologically-astute, rapidly changing business environment (Bui & Porter, 2010). Also it is important to remember the fact that accounting professionals and academicians have embarked on a process of analyzing and criticizing accounting curricula since two papers raised concerns about accounting education (American Accounting Association (AAA) 1986 Futures Committee Report, and Arthur Andersen & Co. et al. 1989 Perspectives Paper). Both papers suggest that without significant changes to accounting education, future accountants will not receive the preparation they need to meet the emerging needs of business. As Heraclitus once said, in what has become a frequently quoted remark, "the only thing that is constant is change". This inevitable fact also remains true for both accounting and accounting education.

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Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Within this view, it is substantial to shape the way the accounting education has come through. There are lots of studies about changing paths of accounting education and these studies continue to increase and improve to see whether accounting education keeps track of changing trends in both educational issues and world of work. Throughout this study we reviewed nine accounting education journals and articles in some accounting journals for the period between 2009-2016 to see the changing patterns in accounting education. We also made content analysis to classify the data based on identified themes and concepts for good readability and grouped the findings about changes in accounting education literature under five research areas: i) Curricular Issues, ii) Assurance of Learning and Assessment, iii) Educational Technology, iv) Faculty, and v) Students.

There are three primary purposes for writing this paper: (1) to give more up-to-date literature review about accounting education; (2) to extend the dialogue about teaching, curricular issues, educational technology, and pedagogy; and (3) to emphasize the process for implementing change in accounting education. The remainder of this paper is organized as follows: Section One reviews the literature review about accounting education, Section Two describes data and methodology, Section Three summarizes the empirical findings and finally Section Four concludes the paper.

2. Literature review

Literature related to advances in accounting education can be studied for the period before 1985 and post-1985 period. Before 1985, Rebele and Tiller (1986) searched the accounting education literature for periods between 1970-1984, similarly they investigated the literature for 1985-1991 period by examining *Journal of Accounting Education*, *Issues in Accounting Education*, *The Accounting Educators' Journal*, *The Accounting Review* and *Advances in Accounting journals*. These articles are all empirical studies and summarize existing lines of research and provide recommendations for future research in accounting education. After these studies, they made more advanced studies about accounting education including both empirical and theoretical articles for 1991-1997 period (Rebele et al., 1998a; Rebele et al., 1998b). Under these studies they examined the literature about accounting curriculum and instructional approaches in accounting education (Rebele et al., 1998a) and also they extended their research into examining articles related to the topics of students, educational technology, assessment and faculty issues for years 1991-1997. Similarly Paisey and Paisey (2004) made a content analysis for articles published in "Accounting Education: An International Journal" and classified them regarding to professional accounting education and training, curriculum, student and faculty considerations and instructional approaches for 1992-2001 time span.

Among all these studies about accounting education and direction of future research, one of the most comprehensive researches belongs to Apostolou, Dorminey, Hassell, and Rebele (2014); (2013; 2010; 2001). They reviewed the accounting education literature in the context of curriculum, assurance of learning, and instruction; educational technology; faculty issues; and students. They also divided each section according to data collection and research methods used in these articles. Apostolou et al., made their research for time periods 1997-1999, 2000-2002 (Watson, Apostolou, Hassell, & Webber, 2003), 2003-2005 (Watson, Apostolou, Hassell, & Webber, 2007), 2006-2009, 2010-2012 and 2013-2014.

There is a large demand for research about accounting education trends and expectations from both practitioners and universities to deal with both empirical and real world practical issues

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

(Apostolou et al., 2001; Watson et al., 2003). It is important to understand how was the accounting education and what were the expectations in the last and compare them with today's changing needs and expectations. For example, between 2006-2009 most of the topics covered in accounting education journals deal with curriculum and curricular changes (Fleischman & Schuele, 2006; Jackling & De Lange, 2009; Johnson, Schmidt, Teeter, & Henage, 2008; Mangion, 2006). Also within this period especially auditing and forensic accounting (McDuffie & Smith, 2006; Smith & Crumbley, 2009) issues came to the forefront, and also number of articles cover ethics and professional issues (Blanthorne, Kovar, & Fisher, 2007; Ghaffari, Kyriacou, & Brennan, 2008; Welton & Guffey, 2009). On the other hand, during 2010-2012 most of the studies tackled with in the top accounting journals are about International Financial Reporting Standards (Coetzee & Schmulian, 2012a; Hodgdon, Hughes, & Street, 2011; Jermakowicz & Hayes, 2011; Zhu, Rich, Michenzi, & Cherubini, 2011). Surprisingly, between 2013-2015 time span although most of the articles are about curricular issues, no major theme is evident (Apostolou, Dorminey, Hassell, & Rebele, 2015). Most of the research in this period were dedicated to innovative ways of learning and teaching (Chen, 2013; Eng, Lea, & Cai, 2014; Fatemi, Marquis, & Wasan, 2015; Hahn, Fairchild, & Dowis, 2013; Liu, Rowe, Serrett, & Shelton, 2013) and also communication skills (Phillips & Wolcott, 2014; Simons & Riley, 2014; Siriwardane & Durden, 2014).

3. Methodology

Sample of this study consists of articles written on accounting education. This study can be observed as a kind of descriptive study and a brief literature review about what have been studying in accounting education. To illustrate the current trends in accounting education, what had been studied in the past and whether there is a change in subject areas, we made a content analysis. In this study, content analysis was used to classify the data based on identified themes and concepts for good readability (Bauer, 2000; Cohen, 2007). Data obtained from the articles, which were examined via content analysis, were analyzed by using descriptive statistics. Descriptive and inferential analysis was utilized in quantitative studies, while descriptive analysis and content analysis were used in qualitative studies. Also, both quantitative and qualitative data analyses were utilized in mixed methods studies, while only qualitative data analysis methods were used with literature reviews.

To make content analysis, we used NVivo 11, qualitative research software program. Before analyzing the data we stored abstracts of nine academic journals into the software. These journals are (1) Accounting Education: An International Journal, (2) Advances in Accounting Education, (3) Global Perspectives on Accounting Education, (4) Issues in Accounting Education, (5) Journal of Accounting Education, (6) The Accounting Educators' Journal, (7) World of Accounting Science, (8) Accounting & Auditing Perspective Magazine and (9) Journal of Accounting and Finance. First six journals are academic journals pressed on accounting education, worldwide. In accounting education review studies, mostly these six journals are used. As distinct from other studies, we added accounting journals pressed in Turkey. However, all accounting or finance (articles which are not solely on accounting education) subjects can be found in accounting journals pressed in Turkey. To narrow down the study into accounting education, we added only articles on accounting education for Turkey, too. In this study, we reviewed the accounting education journals (for Turkey, accounting education articles in accounting and finance journals) between 2009-2016 time span. For this time period there are approximately 1900 articles pressed in these nine journals. Of these articles we analyzed 516 research articles and made a brief review of

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

dynamism of accounting education over years. Thus, our final sample consists of 516 articles pressed in accounting education journals (journals which are most commonly used in accounting education research) for the period between 2009-2016.

Throughout the study, we used a word query search on some words related to accounting education. We chose the words analyzed in content analysis mostly by taking as a reference of other literature review studies or bibliographic research on accounting education area. By using these words, we reviewed the abstracts of articles in accounting education journals in the sample. Then we tried to picture the past and current research pivots, in other words changing dynamism in accounting education area. Based on these words (discussed deeply under empirical findings section), we grouped our research into five subject areas of accounting education similar to other studies (Apostolou et al., 2015; Apostolou et al., 2010; Apostolou et al., 2001; Rebele et al., 1998a; Rebele et al., 1998b; Watson et al., 2003, 2007): i) Curricular Issues, ii) Assurance of Learning and Assessment, iii) Educational Technology, iv) Faculty, and v) Students.

4. Empirical results

This review of accounting education literature review and content analysis includes nearly 1900 article for the period of 2009-2016. The journals in this review are (1) Accounting Education: An International Journal, (2) Advances in Accounting Education, (3) Global Perspectives on Accounting Education, (4) Issues in Accounting Education, (5) Journal of Accounting Education, (6) The Accounting Educators' Journal (these are the journals excluding Turkey), (7) World of Accounting Science, (8) Accounting & Auditing Perspective Magazine and (9) Journal of Accounting and Finance (these journals are published in Turkey). The detailed information about these journals (their press years, journal names and number of articles over the years) is listed in Table.1.

On average, twenty-seven articles per year reviewed through these 9 accounting journal. As summarized in Table.2 we organized the articles according to the classification used in the studies of Apostolou et al. (2014, 2015); Apostolou et al. (2013); Apostolou et al. (2010); Apostolou et al. (2001); Watson et al. (2003, 2007) and (Paisey & Paisey, 2004). This classification is based on Curriculum and Instruction, Assurance of Learning and Assessment, Educational Technology, Issues about Faculty Members and Students.

Also, based on their classification area, we organized the articles with reference to some groups. For instance, as for Curriculum, we analyzed articles in these group under topics of Ethics, Proctoring, Integrity, Audit, Assignments, Sustainability, Fraud, Cheating, Tax, IFRS (International Financial Accounting Standards), GAAP (Generally Accepted Accounting Principles), Fair Value and Curriculum. We made this classification for all major classification areas (Curriculum and Instruction, Assurance of Learning and Assessment, Educational Technology, Issues about Faculty Members and Students). Detailed information can be seen in Table.3 (from Panel A to Panel E).

Table 1. Journals reviewed between 2009-2016 time period

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

	JOURNALS	YEARS								Total Articles Per Year (approximately)
		2009	2010	2011	2012	2013	2014	2015	2016	
WORLD JOURNALS (EXCLUDING TURKEY)	Accounting Education: An International Journal	<input type="checkbox"/>	36							
	Advances in Accounting Education	<input type="checkbox"/>	10							
	Global Perspectives on Accounting Education	<input type="checkbox"/>	4							
	Issues in Accounting Education	<input type="checkbox"/>	36							
	Journal of Accounting Education	<input type="checkbox"/>	28							
	The Accounting Educators' Journal	<input type="checkbox"/>	X	8						
TURKEY JOURNALS	World of Accounting Science	<input type="checkbox"/>	40							
	Accounting & Auditing Perspective Magazine	<input type="checkbox"/>	24							
	Journal of Accounting and Finance	<input type="checkbox"/>	60							
Total Number of Articles Reviewed Per Year (approximately)										246 (total 1900)
Number of Articles to Be Analyzed		59	69	75	87	81	46	49	50	516 (total)

Before making a deep discussion of findings of content analysis, it can be a good start to take a look at the results in general. In Table.1 and Table.2, general findings of the study are listed. In Table.1 journals and years are listed. In Table.2, results of content analysis of articles regarding to section reference and subject area by years are listed. According to the results, with total of 2831 words reviewed in nine accounting journals between 2009-2016, "Assurance of Learning and Assessment" is most focused subject area. Curricular issues is the second best focused subject area (2006 words related to "Curriculum and Instruction" are observed). Other focused areas are issues related to "Faculty" (960 words), "Students" (771 words) and "Educational Technology" (557 words). Also, under Table.2 we attached the graphical illustrations of changes in frequencies of section references and subject areas on yearly basis. For instance, it can be observed for curricular issues that researches focusing on curriculum increased until 2012 and reached the peak. Between years 2012-2014 articles about curriculum show decreasing pattern. However, after 2015 again studies related to curricular issues starts to increase. Similar to curricular issues, research about assurance of learning and assessment show increasing pattern until 2012, then decrease until 2015 and after 2015 studies related to this area again start to increase. This similarity can be result of the fact that, curriculum and learning and assessment methods are two subject areas that go hand by hand most of the time.

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Table.2 Result of content analysis of articles regarding to section reference and subject area by years

Panel. A result of content analysis of articles regarding to section reference and subject area by years

YEARS	Section Reference and Subject Area					TOTAL	Research Design		
	Curriculum	Assessment Method	Educational Technology	Faculty	Students		Descriptive Studies	Empirical Studies	Case Studies
2009	150	307	50	132	171	810	27	18	49
2010	186	336	52	107	120	801	93	10	81
2011	248	425	81	109	22	885	51	16	136
2012	492	495	78	187	82	1334	55	18	156
2013	302	416	84	147	89	1038	60	16	138
2014	208	304	55	76	82	725	52	7	114
2015	200	243	52	95	39	629	39	17	65
2016	220	305	105	107	106	843	49	15	100
TOTAL	2006	2831	557	960	711		426	117	839

Interestingly, after years of smooth changes in studies related to educational technology show sharp increase after 2015. Besides, periods of decreases and increases as subject areas, issues related to faculty members and students show increasing pattern after 2015. Also, it can be important to note that all subject areas (except issues related to students and educational technology) show decreasing frequencies in studies. However, if one can look at Table.2 Panel A (Results of Content Analysis of Articles Regarding to Section Reference and Subject Area by Years) easily observe that total numbers of observed frequencies of subject areas reach peak in 2012 and then start to decrease until 2015. Hence, decreased frequencies of subject areas can be result of decreased number of total studies related to accounting education area.

Besides, in Table.3 we reported the results of content analysis of articles by each section reference and subject area by frequencies of most repeated words. Result of these part will be discussed under subtitles of each subject area.

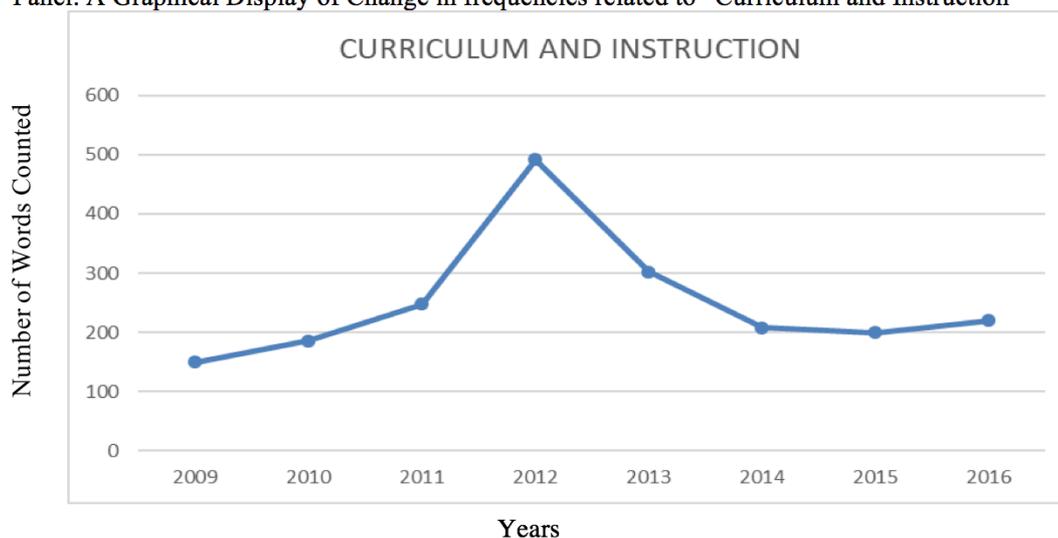
4.1. Curriculum

In Table.3 most repeated words under subject area of “curriculum” are listed. By analyzing these words, contemporary trends in accounting education research, especially research about curricular issues, can be inferred. Accounting researchers pursued actively curricular issues during the sample period (2009-2016). According to the results, most repeated words are “audit” (total observation is 407) and “ethics” (totally 307). It means between 2009-2016 audit and ethical issues are largely focused areas under curricular research of accounting education. Besides audit and ethics, other popular research topics are tax-related issues, changes and developments about international financial reporting standards (IFRS) and fraud, other audit and ethics related issue.

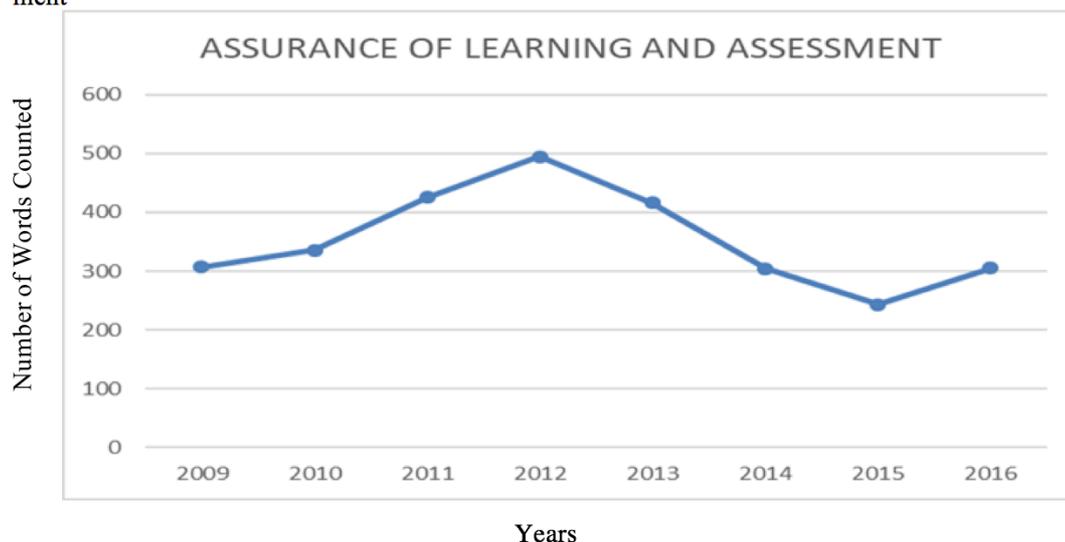
Actually, results obtained for curricular issues move in the same direction with accounting education research. Similar to the literature, large number of articles deal with forensic and auditing issues and about ethics and fraud topics (Apostolou et al., 2010; Rebele et al., 1998a; Watson et al., 2007). Especially during 2010-2012, significant volume of articles on the topic of auditing and ethical issues were published. Also, one of the most prominent reasons behind that increase can be recent accounting and financial scandals. These scandals may lead lecturers and researchers to teach and reconsider about certain changes in accounting curriculum and focus on the issue that how can these areas (auditing/ethical issues/fraud) can be taught to students (Blanthorne et al., 2007; Gordon, 2011; Humphrey, 2005; Langmead, Sedaghat, & Unger, 2010; Ravenscroft & Williams, 2005; Ravenscroft* & Williams, 2004; Uysal, 2010).

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Panel. A Graphical Display of Change in frequencies related to “Curriculum and Instruction”



Panel.B Graphical Display of Change in frequencies related to “Assurance of Learning and Assessment”

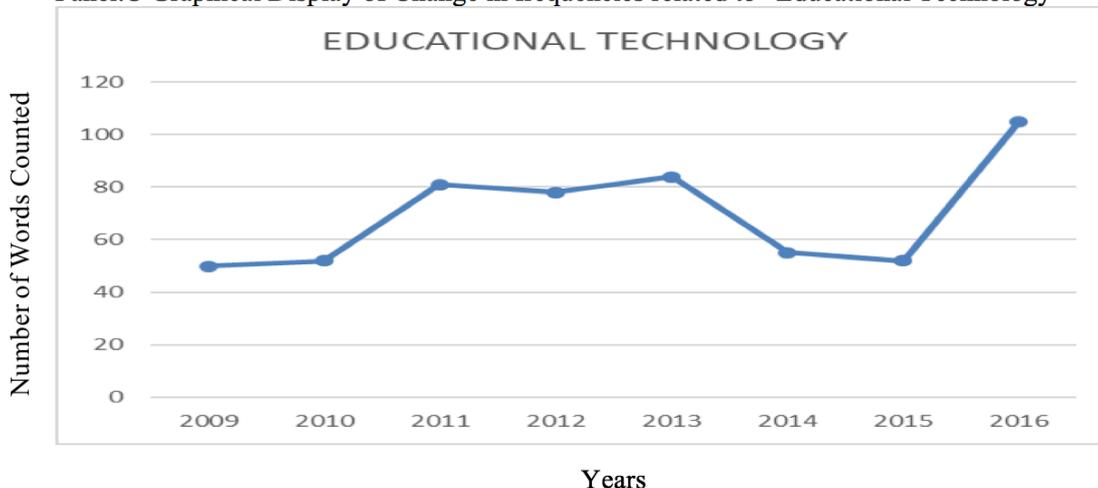


Blanthorne et al. (2007) found that accounting educators recognize the importance of ethics education to satisfy the profession’s needs. Besides, according to the results, accounting educators rate themselves as the most appropriate source of ethics education and favor practical application over theoretical course content and they believe case studies offer the most effective method for ethics instruction.

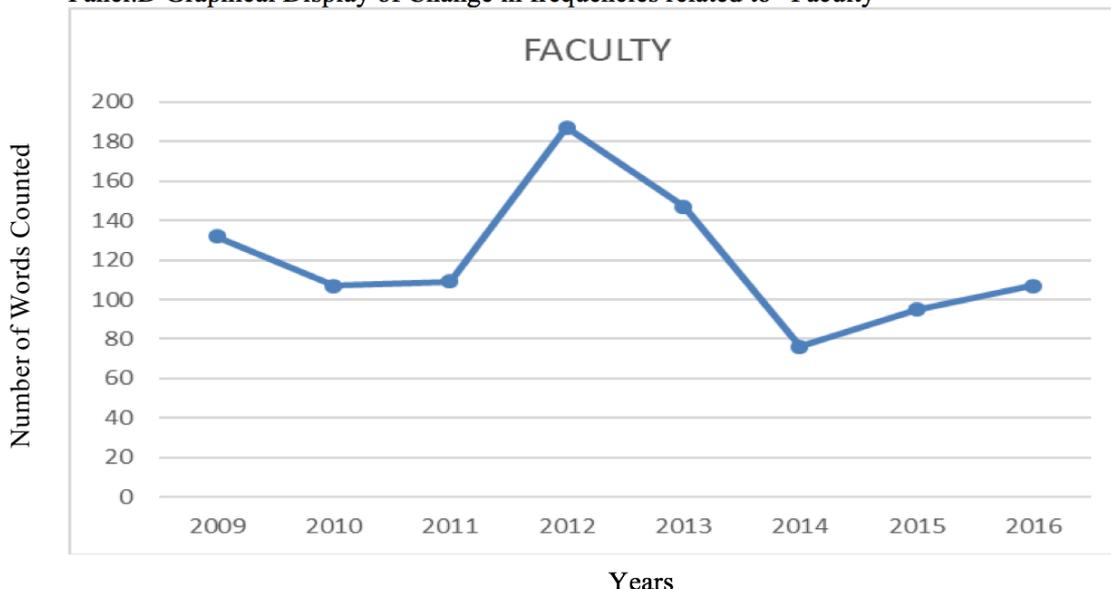
Some of the researchers think ethical issues gain importance especially Enron scandal (Apostolou et al., 2013; Apostolou et al., 2001; Humphrey, 2005). Stolyow (2005) provides an interesting illustration of what can happen when an attempt is made to introduce new course units in the aftermath of major corporate scandals. He outlines some specific developments at HEC School of Management including new sessions on the introductory accounting course and an optional final year Master’s course entitled ‘Grey Areas in Financial Reporting’. He makes this progress because he feels that a greater coverage of corporate accounting and auditing scandals in the French accounting curriculum is inevitable.

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Panel.C Graphical Display of Change in frequencies related to “Educational Technology”



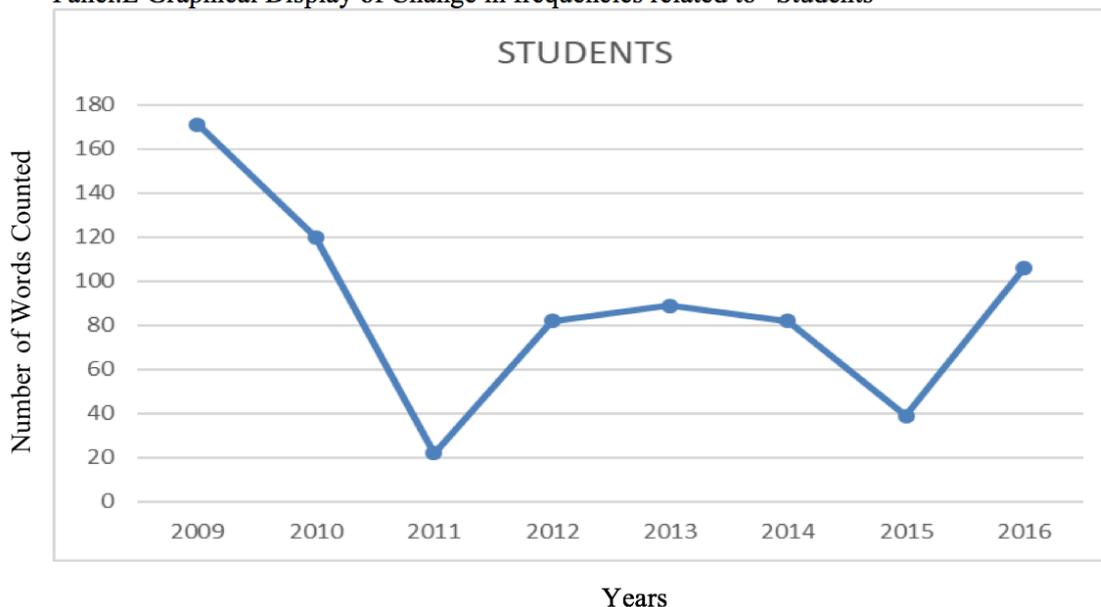
Panel.D Graphical Display of Change in frequencies related to “Faculty”



Gordon (2011) analyzed a sample of three editions of 19 financial accounting and auditing textbooks to explore the state of accounting educational content through the coverage of ethics, professional judgment, governance, corporate social responsibility, and fraud topics and also 16 accounting scandals/troubled corporations. According to the results, some topics’ coverage and/or scandals exist in most of the sample’s books based on their indexes. However, while there is some coverage of the chosen topics and scandals as indicated by the books’ tables of contents and indexes, the average coverage is not overwhelming especially when compared to the number of pages in these volumes. Also as expected, the sampled auditing texts contain significantly more pages devoted to these topics and scandals compared to the other financial accounting texts in the sample. Finally, only the number of pages covering scandals/ troubled corporations increased significantly across all editions, but the other topics such as ethics/professional judgment/corporate social responsibility/fraud did not see significantly increased coverage over time.

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Panel.E Graphical Display of Change in frequencies related to “Students”



Throughout another interesting study, Apostolou et al. (2013) construct and describe a framework for the pedagogy of accounting ethics based upon extant literature. They are motivated to be helpful to educators considering the inclusion or modification of ethics instruction in the accounting curriculum. They criticize the fact that the current framework is relatively simple in design and could be enhanced with shared experiences of faculty who try alternative strategies. Besides, they recommend that accounting educators continue to be undertaken to explore ways to improve effectively the ethical development of accounting students.

Also, results show that another important topic which is covered was international financial reporting standards. During 2009-2011 there is an especially sharp increase in the number of articles which focus on issues related to IFRS. Such that, *Accounting Education: An International Journal* and *Advances in Accounting Education* dedicated issues to this topic in 2011 and 2012, respectively.

Munter and Reckers (2010) study challenges in teaching IFRS and suggest faculty time-intensive pedagogical challenges surrounding ethics, fair value accounting, and IFRS necessitate modifications at the curricular level rather than the course level.

Issues about IFRS is highly controversial issue as one of its main purpose is to provide a “common accounting language” throughout the world and to achieve this purpose it became an important issue to be solved in many countries. Besides financial reporting based on these new standards, teaching these standards to students became another prominent topic.

Thomas (2009) emphasize the changeover to IFRS and implications for preparations in business schools for convergence. Zhu et al. (2011) surveyed introductory accounting instructors regarding IFRS coverage. The majority of respondents perceived that IFRS material is important for non-accounting business majors, but over half spent less than 30 min per term on the topic.

Table 3. Results of content analysis of articles regarding to each section reference and subject area by frequencies of most repeated words

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

YEARS	Subject Area: CURRICULUM													
	Most Repeated Words													
	Ethics	Proctor	Integrity	Audit	Assignments	Sustainability	Fraud	Cheating	Tax	IFRS	GAAP	Fair Value	Curriculum	TOTAL
2009	50	X	X	37	20	X	X	X	12	11	X	2	18	150
2010	26	X	X	55	19	X	X	X	20	26	X	10	30	186
2011	24	X	X	69	22	X	34	X	16	58	X	5	20	248
2012	78	X	39	111	25	X	43	35	85	42	X	6	28	492
2013	48	X	X	86	0	22	X	X	39	47	27	X	33	302
2014	20	X	X	55	19	X	46	X	8	27	X	11	22	208
2015	39	X	X	14	29	X	30	X	38	25	X	1	24	200
2016	22	19	26	36	18	X	X	X	71	28	X	X	X	220
TOTAL	307	19	65	463	152	22	153	35	289	264	27	35	175	

YEARS	Subject Area: ASSESSMENT METHODS													
	Most Repeated Words													
	Case	Performance	Home-work	Online Homework	Feedback	Quiz	Skills	Evaluate/Assess/Measure	Objective	Exam	Practice	Ratings	Project	TOTAL
2009	49	39	3	1	X	4	43	67	23	22	21	18	17	307
2010	81	40	6	2	X	X	75	72	X	34	26	X	X	336
2011	136	31	6	5	X	2	52	78	X	27	33	25	30	425
2012	156	68	6	X	X	9	75	54	X	50	48	X	29	495
2013	138	41	3	3	22	3	71	39	X	33	39	X	24	416
2014	114	50	12	3	22	3	45	0	X	32	23	X	X	304
2015	65	36	1	1	16	8	39	0	X	28	31	X	18	243
2016	100	51	X	X	X	X	53	19	X	36	28	X	18	305
TOTAL	839	356	37	15	60	29	453	329	23	262	249	43	136	

YEARS	Subject Area: EDUCATIONAL TECHNOLOGY						
	Most Repeated Words						
	Instructor/Instruction	Excel	Technology	Online	Traditional	Nontraditional	TOTAL
2009	39	X	X	1	10	X	50
2010	41	X	X	2	9	X	52
2011	58	X	X	5	18	X	81
2012	73	X	X		5	X	78
2013	70	X	X	3	11	X	84
2014	44	X	X	3	8	X	55
2015	41	X	X	1	10	X	52
2016	43		20	28	X	9	105
TOTAL	409		20	28	15	80	5

YEARS	Subject Area: FACULTY&STUDENTS													
	Most Repeated Words													
	Faculty	Instructor/Instruction	Career	University	Perception	Cognitive	Competency	Success	Team	Undergrad.	Mba	Macc	Phd	TOTAL
2009	42	39	20	14	28	X	27	24	21	12	3	1	1	232
2010	40	41	X	X	34	X	23	18	26	17	X	X	2	201
2011	25	58	X	X	X	X	X	X	X	19	1	2	X	105
2012	45	73	X	X	27	26	X	24	X	28	3	X	X	226
2013	45	70	X	X	36	X	X	X	X	20	1	X	32	204
2014	16	44	X	X	29	X	16	X	20	17	X	X	X	142
2015	37	41	X	X	27	X	X	X	X	12	X	X	X	117
2016	38	52	X	X	27	X	X	X	X	28	X	X	51	196
TOTAL	288	418	20	14	208	26	66	66	67	153	8	3	86	

Coetzee and Schmulian (2012b) effects of ransitioning to IFRS in South Africa from pedagogical view. First, the shift from a rules-based South African GAAP to a principles-based IFRS GAAP challenged accounting faculty to redesign instructional materials. Second, as the South African universities are split in their use of English or Afrikaans as the primary language, transition of IFRS was further complicated by the fact that IFRS GAAP was not immediately available in Afrikaans. This situation introduces the risks and complexities associated with the translation from English into Afrikaans.

Jackling, de Lange, and Natoli (2012) review the process of IFRS adoption in Australia, and discuss how Australian accounting educators changed teaching approaches. Accounting educators generally have adopted a conceptual framework approach to teaching financial accounting, but universities have differed in whether to use this framework at the introductory level or at the second and third-year levels.

Besides, Carvalho and Salotti (2012) discuss the adoption of IFRS and the impact on how this situation affects the accounting teaching in Brazil. They provide background on how Brazilian regulators changed corporate law and income tax legislation in a way that afforded a safe-path for

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

IFRS implementation. These changes necessitated a shift in teaching focus from a code law and tax-inspired accounting system to a principles based curriculum.

Nie, Collins, and Wang (2013) analyzed the effect of IFRS convergence into accounting education from the point of accounting professors' view. By this means, they interviewed 10 Chinese academics regarding the convergence of Chinese accounting standards with IFRS. Results of the interviews can be grouped into four categories: (1) academic issues during transition, (2) continuing education and training issues, (3) cultural and economic issues, and (4) issues with fair value accounting.

Finally, Tan, Chatterjee, and Bolt (2014) made a comprehensive literature review about IFRS integration to accounting education. They reviewed the 2001–2012 literature on IFRS education in the Business Source Complete¹⁵ database. According to the results, they categorized previous literature into four themes: (1) current status of IFRS integration in local curriculum, (2) approaches to teaching IFRS, (3) barriers to implementing IFRS education, and (4) proposed teaching methods to facilitate learning of IFRS. Also, the authors concluded that the most successful methods in teaching IFRS appear as active learning approaches where critical thinking and judgment skills are emphasized. Besides, they criticize that there is a lack of research investigating students' and educators' perceptions of resource and approach availability about IFRS education.

If we can look at another research topics about curricular issues, there are lots of studies also. For instance, Malgwi (2006) studies students at in the US about whether there is an evidence to support offering a separate introductory accounting course for accounting majors. She conducted a web-based survey (pre- and post-course) in fall 2003 to sophomores enrolled in the introductory accounting course (n = 796 in 27 sections with a usable n = 333). Results suggest no perceived need to segregate accounting majors in a more substantive introductory course.

Jackling and De Lange (2009) questioned whether there is a gap between perception of accounting graduates about what they learned and what employers expect them to know with regard to both technical and generic skills in Australia. Both groups (alumni and employers) agree that technical skills are appropriately addressed in college. However to the alumni, the employers perceive that four areas require more emphasis: (1) team skills, (2) leadership, (3) verbal communication, and (4) interpersonal skills.

Duchac and Amoruso (2011) focused on characteristics of introductory accounting courses, based on a survey of students (n = 241) at 4-year colleges and universities. Data were collected on seven different dimensions: (1) course size and staffing, (2) pedagogical orientation, (3) standardization of course elements, (4) textbook selection process, (5) use of technology in course management, (6) off-site delivery, and (7) policies dealing with credit transfer. The survey results begin to paint a picture of a course that is grounded in traditional structure (e.g., the number of courses, pedagogy, and standardization of content), with some distinct variation in how the course is evolving and transforming. The variation in number of sections, class size, and use of instructional technology suggest that differences exist in how the course is delivered (Duchac & Amoruso, 2011).

Helliar (2013) focuses on the challenges about globalization of accounting education under four classification: (1) a well-defined definition of accounting; (2) consideration of both learning and teaching theories; (3) agreement on core competencies and how they should be incorporated in a curriculum; and (4) addressing the concerns of all stakeholders.

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Chen (2014) reviews and summarizes accounting education reforms in the US, UK, Australia, and New Zealand. Results show that while the US has made more progress than the other countries, he recommends that teaching and curriculum innovation should be priorities on any accounting education change agenda.

4.2. Assurance of learning and assessment

Under assurance of learning and assessment subject area, to a great extent, some methods of learning and assessment are evaluated. Some of these assessment methods are case studies, homework, online homework, quizzes, exams, performance evaluations which includes especially feedbacks. Table.3 Panel B shows the results of content analysis of “assessment methods” as a subject area. According to the results, it can quickly be realized that between 2009-2016, the most repeated word among most repeated words is case studies (total is 839). After case studies, the other most important topics are skills and performance words, which are closely related with performance evaluations. Also, while skills and performance evaluation related studies show smooth changes between 2009-2016, there is a sharp increase in research about case studies in accounting education similar to other studies (Apostolou et al., 2015; Apostolou et al., 2010; Apostolou et al., 2001; Rebele et al., 1998b; Watson et al., 2007).

Shawver (2006) conducts a study to determine whether case studies can promote a change in a student’s ethical awareness (ethics course). The author suggests that case studies are useful but are not sufficient in developing ethical awareness over a 12-week course.

Wynn-Williams, Whiting, and Adler (2008) investigate the effect of case-based studies on student learning styles. They assigned to students 10 case studies during the semester and submitted a written response to one case. They divided students into three groups: (1) those who did all their casework prior to the first assessment, (2) students who did all their casework after the first assessment, and (3) students who did casework both before and after the first assessment. Results show that active involvement in case studies appears to lead to a more balanced indicated learning style.

Doran, Healy, McCutcheon, and O’Callaghan (2011) conduct a research about case studies used in accounting and finance classes at one Irish university. Throughout this study, three scenarios were used: (1) a case study requiring a debate, (2) a case study of a board meeting format, and (3) a so-called family council format in which students form groups to solve issues related to a family business. In the teaching exercises described in this paper, students’ individual engagement was apparent and great value was placed by all students on active rather than passive involvement. The researchers found that, by using appropriate strategies, case studies can be successfully delivered in large class settings.

As a performance evaluation method, Bible, Simkin, and Kuechler (2008) compare multiple-choice questions to constructed-response questions to determine whether they differentiate in assessing the same learning output. According to the study results, multiple-choice questions and constructed-response exams measure the same level of understanding.

Tinkelman, Venuti, and Schain (2013) studied how the using of different methods of weighting course assessments can alter course grades. Four methods are described and examined: (1) total

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

possible points, (2) weighted-average letter grade, (3) median method, and (4) modified total possible points. According to the research results, only 41% of the students would earn the same course grade under the first three methods according to the tabulated data.

Einig (2013) also investigated the efficacy of multiple choice questions on student learning based on exam scores of two cohorts of undergraduate accounting students at a UK university. They reported a positive association between exam performance and use of learning models employing multiple choice questions.

Perera, Nguyen, and Watty (2014) investigated the effectiveness of assessment of learning by examining the association between the formative feedback through summative tutorial-based assessments and student performance. A cross-sectional regression analysis indicated a positive association between the formative feedback through summative tutorial-based assessment and student performance.

Sin and McGuigan (2013) describe an assessment framework that incorporates feedback, self-reflection, and formative assessment into the learning and assessment process. This study includes learning outcomes, learning activities, cooperative learning, and feedback with peer assessment.

Blayne and Freeman (2008) also asserts that an automated approach that allows teachers to deliver individualized questions to students and that permits students to receive individualized help and feedback, thus increases efficiency in learning.

4.3. Educational technology

Articles summarized in this section (Table. 3 Panel C) focus on technologies used to support teaching and learning, both in traditional and online settings. Table.3 shows a slight increase in nontraditional ways of teaching and online settings between 2009-2016. However in all years, all studies that depend on way of teaching includes traditional methods of teaching and learning. Also change in volume of studies about traditional teaching methods changes smoothly between 2009-2016. The most repeated word under this subject area is instructor related issues, as expected. Besides, using technology in courses shows an immediate increase after year 2015.

Calk, Alt, Mills, and Oliver (2007) focus on using video course lectures in class. Throughout the research, students taking the first accounting course in a traditional format complete one study objective using asynchronous online course delivery in the form of a streaming video. Besides, four videos are created on the same topic. All videos have the same slides and script and vary only by who spoke: two accounting faculty (one male, one female) and two actors (one male, one female). After watching the video, students take a quiz and answer evaluation questions about their learning experience. However, no statistical differences are found in student test scores or evaluations among the four videos.

Marriott and Lau (2008) study the effect of online assessments on student engagement and performance in an introductory financial accounting course. Results indicate that researchers who use online assessment can improve the teaching/learning process. In addition, student feedback indicates the treatment improved their engagement, self-assessment, motivation, and time management skills.

Moustafa and Aljifri (2009) compare student grades in a traditional classroom setting to students in an experimental setting of the same managerial course. The treatment includes an in-class factory, real product data used for job order and process costing, electronic simulations on laptops

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

in class, in-class writing, and group projects plus traditional lecture. Students have significantly higher scores in laptop active learning, but not in cooperative learning and traditional learning.

Lusher, Huber, and Valencia (2012) examined performance in introductory accounting between two groups at a US university: a traditional classroom and a computerized classroom. The same instructor taught both sections, but in class, the computerized section used the computer for everything, including testing, note-taking and homework through an online homework manager. According to results, students in the computerized group had significantly higher exam scores, total points, and homework scores, but not higher scores on in-group projects.

Fatemi et al. (2015) examined the effect of using an online homework system or a manual homework system on student in two sections of accounting courses. Both sections of the course were given the same assignments; one group submitted all assignments through an online system and the other through the manual system. Regression results show that students using the online system have higher scores than students using manual homework system on exam problems but worse on multiple choice questions. Based on these results, researchers concluded that the mechanics of problem-solving may be enhanced through an online homework system, but that conceptual understanding may be better developed through a manual homework system.

Mattar and El Khoury (2014) examined whether the use of PowerPoint affected student performance and perceptions about teaching effectiveness. Course instructor, textbook, and exams were held constant between groups. The results of both independent sample t-tests and regression analysis indicated that, on final exam and overall course grades, students taught using the traditional method outperformed students taught using PowerPoint. Besides, results of a survey to the students indicated that PowerPoint positively affected perceptions about material being more organized, entertaining and effective.

Stone, Fiedler, and Kandunias (2014) focused on very popular literature on using Facebook to improve student engagement and learning in course. This literature covers issues such as student-to-student interaction on Facebook for academic purposes, student-educator interactions on Facebook, building trust in Facebook learning communities. Results indicate that encouraging Facebook use to develop accounting skills, blending social and academic interactions, thus creating a positive learning environment on Facebook.

4.3. Issues related to faculty and students

Issues related to faculty members and students are listed in Table.3 Panel D. Under faculty-related issues, mostly, research, performance, teaching and accreditation issues are discussed. On the other hand, students are a very important exploration area of research because understanding their motivations, skills, and career interests informs the academy. In this section besides teaching and faculty matters especially studies about perceptions and evaluations of both faculty members and students gain importance. Also among students the most researched student group is undergraduate students.

Miller, Stocks, and Proctor (2010) studied the effect of accounting faculty conducting relevant research and presenting that research in class on student perception of effective teaching. Results indicate that actively conducting research and incorporating relevant research in the classroom are not associated with effective teaching.

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

Fogarty and Hogan (2009) describe a lecturer's instructional value-added as the difference between the student ratings of the instructor and the student ratings of the course. For the business school as a whole, instructional value-added is not associated with smaller class size, does not vary significantly across departments, is associated with undergraduate course level, and varies across degree programs. Thus, the authors conclude that instructional value-added is a reasonably stable construct.

Smith, Marshall, Dombrowski, and Garner (2012) focus on a research which is about accounting faculty perceptions on some skills and abilities that accounting faculty should have. They surveyed accounting educators and twenty skills and abilities are rank-ordered based upon overall responses. The most important factors are as follows: developing a business and ethical foundation, teaching accounting topics, and maintaining a positive attitude toward life-long-learning.

Mauldin, Zachry, and Morris (2006) study the effect of college job experience on hiring decisions made by CPA firm recruiters using four hypothetical student profiles distributed to 500 CPA firm recruiters (125 of each of the four profiles). The results suggest that accounting internship experience is more important than other types of job experiences.

Manganaris and Spathis (2012) surveyed students in an introductory accounting course in Greece to determine their initial perceptions of the course and whether those perceptions changed over the duration of the course. The following conclusions were drawn from the survey-response data: (1) the instructor's influence on the perception of the course decreased; (2) enjoyment in the course increased; (3) perception of the course's worth increased; and (4) expected grade increased.

Jones and Wright (2012) investigated the relationship between cognitive style and student performance in introductory accounting and in the initial and final decision to major in accounting. Two alternative cognitive styles (field independence and field dependence) were considered. Field independence individuals are said to rely more on internal frames of reference and are able to perceive analytically. By contrast, field dependence individuals are said to rely more on external frames of reference and depend to a greater extent on their superior social skills to solve a problem. Results from a regression analysis reveal that the initial decision to major in accounting and performance in the course are not affected by cognitive style, but completion of a high-school accounting course does have a positive, significant effect on both. Besides, final decision to major in accounting (observed after graduation) is positively associated with the field independence cognitive style.

Besides, all subject areas (curriculum, assurance of learning/assessment/educational technology/issues related to faculty and students) observed through this study, we also examined the research design used in the accounting education literature between 2009-2016. Similar to results, of curricular issues as a research design most repeated and used method is case studies. Especially between 2009-2011 there is a sharp increase in using case studies (jumping from 49 to 136, as a repeated word among studies). Between 2011-2016 there is a smooth increase in case studies, but in all years, research using case studies outreach other research methods. Besides case studies, traditionally descriptive studies are still most used research method. Of this descriptive studies, usually researchers make literature review or make research about current situation (Apostolou et al., 2014, 2015; Apostolou et al., 2010; Apostolou et al., 2001; Rebele et al., 1998b; Watson et al., 2003, 2007). Rather than descriptive studies, there also lots of studies which uses empirical research methods in their studies. Of these studies, most common methods are student t tests,

Acar, M., Aktaş R. (2018). Research and trends in accounting education from 2009 to 2016: A content analysis of publication in selected journals. *International Journal of Social Sciences and Education Research*, 4(2), 289-308.

ANOVA and ANCOVA methods, and some times regression analysis. Both descriptive and empirical studies show smooth change between 2009-2016.

5. Conclusion

This study reviews the accounting education literature and employs a content analysis to shape the changing patterns in accounting education research for the period between 2009-2016. We summarized the results under five subject areas as Apostolou et al. (2015) recommends: i) Curricular Issues, ii) Assurance of Learning and Assessment, iii) Educational Technology, iv) Faculty, and v) Students.

According to the results, with total of 2831 words reviewed in nine accounting journals between 2009-2016, “Assurance of Learning and Assessment” is most focused subject area. Curricular issues is the second best focused subject area. Other focused areas are issues related to “Faculty”, “Students” and “Educational Technology”. Results show that most of the research about assurance of learning and assessment focus on case studies. Besides, for curricular issues literature largely embraces auditing and ethical issues. For other subject areas, accounting education literature about faculty and students discusses research, performance, teaching and accreditation to a high degree. Finally, for educational technology it is observed that literature emphasizes on nontraditional ways of teaching and online settings.

According to the results, it can be inferred that accounting education keeps track with changes in financial and business world. For instance, after Enron Scandal in 2001, it can be easily recognized that accounting education (mostly in curricular issues) focuses on ethical issues, fraud and auditing. Similarly, it can be observed that accounting education adapts itself to changes in educational approaches. Instead of traditional teaching and assessment methods it focuses and tries new approaches (case studies, online learning, direct and open communication, team studies) in education field.

Heraclitus was right. We are in a constant state of change. In spite of the profession’s unwarranted reputation of being boring and repetitive, in the past 30 years it has undergone change, in fact at an increasing rate (Boyd, Boyd, & Boyd, 2000). Since the Financial Accounting Standards Board (FASB) replaced the Accounting Principles Board (APB) in 1972, there have been more than 130 new FASB pronouncements. Each pronouncement changes the way we practice or teach accounting. Here the important question is whether accounting and accounting education copes with these changing needs and goes beyond itself or falls behind the time? We hope accounting is open to changes and is born out of the ashes again and again.

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