

Accounting Education Literature from 2015 and Implications

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This paper aims to offer suggestions for future research that may encourage accounting researchers to explore new research directions in accounting education. All articles published in primary accounting education journals from the year 2015 are broken into categories of curriculum issues, cases and teaching notes, technology issues, student issues and faculty issues. There may be a lack of incentive for new, innovative, tenure track faculty to engage in accounting education research, and this may be a contributor to expectation gaps that exist between educators, professionals and the Uniform Certified Public Accountant (CPA) Exam. Advancement of accounting education research will provide resources for accounting faculty to more effectively manage curriculum, and deliver the tools that will close expectation gaps that exist between the profession, academic community and Uniform CPA exam. Citation rates will increase as will incentive for new tenure-track faculty to develop research an interest in accounting education. This paper provides value as it allows the reader who may be unfamiliar with research in accounting education, but experienced in other areas of education research to become familiar with the primary areas of focus by current authors for the primary accounting education journals, and learn where additional research is needed.

Article Classification: Literature Review

INTRODUCTION

This paper is a review of accounting education literature consisting of 85 articles selected from five primary accounting education journals, typically considered the highest impact accounting education journals. (1) Issues in Accounting Education; (2) Journal of Accounting Education; (3) Accounting Education: An International Journal; (4) Advances in Accounting Education and (5) The Accounting Educators' Journal. This literature review organizes the literature into categories of (1) curriculum issues; (2) cases and teaching notes; (3) technology; (4) Students and (5) faculty. Within each section, literature is reviewed from all selected journals as published in 2015. The accounting profession has changed significantly, as has demands on educators, such as expectations of students, the profession, and format/coverage of the CPA exam. Yu and Churyk (2013) show that there are perception gaps between employers and academic programs as to what makes a successful accounting graduate. Rebele & St Pierre (2015) argue that there is stagnation in accounting education research that focuses on a limited number of topics and has not adapted to what is needed in the profession, and on expectations of graduates. Additionally, Sangster, Fogarty, Stoner & Marriott (2015) report that overall citation levels of publications in accounting education levels are low compared to other disciplines. Low citation rates will

act as a disincentive for faculty to publish and conduct research suitable for accounting education journal publication.

This paper serves two purposes: (1) to educate academics and professionals who do not routinely publish and review accounting education research on the common elements of research covered within accounting education journals; and (2) to stimulate thought by the reader, who may not routinely publish in accounting education journals on new issues that can bridge the accounting profession, other areas of accounting research and accounting education research. Bringing together new thoughts from the profession and other areas of accounting research will stimulate new areas of accounting education research that can address issues to better bridge the expectation gaps in Yu and Churyk (2013), stagnation in accounting research (Reble and St. Pierre, 2015), and produce output in accounting education journals, as well as other general accounting journals that will be of greater reader interest and more actively cited (Sangster et.al. 2015).

As presented in exhibit 1, between all journals is a focus on cases and teaching notes, composing 41% of total publications in 2015. There is also a significant variation by journal, with Issues in Accounting Education presenting the greatest number of cases, while Accounting Education: An International Journal was most balanced, with an emphasis balanced on articles addressing curriculum issues, students and faculty.

**TABLE 1
SUMMARY OF ARTICLE TYPE PUBLISHED BY JOURNAL**

Journal	Curriculum Issues	Cases and Teaching Notes	Technology	Students	Faculty
Journal of Accounting Education	3	9	0	2	4
Accounting Education: An International Journal	9	3	1	9	6
Issues in Accounting Education	2	14	0	1	1
The Accounting Educators' Journal	2	2	1	2	0
Advances in Accounting Education	6	4	2	2	0
Total	22	32	4	16	11
Percentage of Total	28	41	5	21	14

Curriculum Issues

Butler and Henry (2015) present perceptions of administrators on what factors impede the ability to seek AACSB Accounting Accreditation. Resources are one significant impediment, and cost to obtain resources relative to the additional value gained from the specialized accreditation.

Ryack, Mastilack and Hodgdon (2015) examined the challenges of teaching U.S. GAAP and IFRS side by side. The paper further focused on one particular challenge of teaching both the more detailed U.S. standards and the less specific IFRS: the likelihood that students will "anchor" on the precise rules in U.S. GAAP when applying the less specific guidelines under IFRS. The authors found that instructors may wish to teach principles-based accounting prior to rules-based accounting to mitigate potential anchoring by students and its effect on their accounting judgments.

Lawson, Blocher, Brewer, Morris, Stocks, Sorensen and Wouters (2015) examine issues surrounding competency education in accounting. This paper was a follow up of previous research with a focus on the

work of a joint task force sponsored by the Management Accounting Section (MAS) of the American Accounting Association (AAA) and the Institute of Management Accountants (IMA) charged with the responsibility of developing curricular recommendations for accounting education. The authors expanded on prior research through development and suggestions to integrate foundational competencies and broad management competencies into the accounting curriculum, and for integration across various accounting competencies, as well as an example to demonstrate.

Hammond, Danko, & Braswell (2015) look at faculty perspectives on textbook revisions, specifically relative to cost. Through a survey of faculty, we find that that faculty across accounting sub-disciplines believe that revision cycles should be slower. Faculty who teach sub-disciplines that change more slowly, such as cost accounting, prefer longer revision cycles than do faculty who teach in rapidly changing fields. Overall, faculty see little value in frequent revision cycles, and female faculty pay more attention to textbook cost than males.

Greenberg & Wilner (2015) show how utilization of concept maps improve a framework to teach specifically in managerial accounting. The authors show that concept maps organize presentation and allow more efficient teaching, as well as learning.

Spiceland, Spiceland & Schaeffer III. (2015) examine retention and performance in the introductory accounting course, and present a course redesign to address these issues. The paper shows that design focused around (a) the notion of promoting a thorough comprehension of "core competencies" rather than providing a cursory acquaintance with a broader variety of less critical ancillary topics; (b) an assortment of "continual review" techniques designed to maximize retaining the in-depth knowledge attained; and (c) utilization of a variety of stimulating and effectual technological enhancements to engage students and foster an active learning environment in the course does indeed improve retention and performance.

Dellaportas (2015) reviews literature that pertains to limitations facing accounting education when it is taught as a technical practice. The authors show through a literature review that an increased use of active learning strategies to connect students to the social realities of accounting is needed.

McDowall, Jackling & Natoli (2015) investigate the influence of vocational interests on the learning approach of accounting students at the undergraduate level. The results show that interest-oriented learning leads to superior approaches to learning. Based on the results of the study, a properly designed accounting curriculum needs to reflect the interest of the students to be successful.

Halabi (2015) examines Australian rural accountants' attitudes and levels of satisfaction with continuing professional development. The study reports that within the rural areas, there are greater levels of satisfaction. The study also found that cost was significantly better for rural-delivered professional development and that when more rural-based development was attended differences became more significant across a number of satisfaction measures.

Jorge, Peña, Javier Andrades, & de (2015) analyze curriculum and subjects of the top accounting and auditing masters programs identified in the Eduniversal 2012-2013 ratings of the best business schools in the world. The focus of the analysis is on the extent to which accounting programs are incorporating ethics and corporate social responsibility (CSR) stand-alone courses. The results show that schools within the rankings do an insufficient amount of emphasis on ethics and CSR. The results show that the presence of ethics and CSR stand-alone subjects in the accounting and auditing masters analyzed is partially explained by the size and the cultural influence exerted by the geographical location.

Cameron & O'Leary (2015) examine the impact that teaching ethical concepts have on education. The study shows based on study of common delivery methods of ethics education that accounting ethical training is not sufficient and needs to be revisited if the impact of ethical education is to be improved.

Aldamen, Al-Esmail, & Hollindale (2015) examine the relationship between lecture capturing viewership, performance and attendance for students. The authors show weak positive relationship between lecture capturing and performance, especially in the presence of other variables such as GPA, attendance, gender and seniority. At the same time, no relationship is shown between lecture capture and attendance. Students report that lecture capture does indeed clarify concepts discussed in class, assists in studying for exams, enhances exam results and increases interest in the course. The low-performing students believe lecture capturing to be a substitute for attending traditional lectures.

Simon (2015) demonstrates how PowerPoint and concept maps can work together to show non-linear knowledge. As faculty members tend to not be comfortable with concept maps, this article shows how the tool can be used by students to construct their own concept maps and how educator-constructed concept maps can be used as quizzes to encourage more student participation in class.

Daly, Hoy, Hughes Islam, & Mak (2015) examine a method using group work to develop a better appreciation and skill set for the development of intercultural skills. By pairing students intentionally of differing cultures, students when surveyed at the end of the semester after performing a series of tasks related to assignments and team building report that students in these specific group settings showed higher cultural learning than a peer group.

De Lange, Jackling, & Suwarty (2015) examine public accountant perceptions on continuing professional education. Through the examination of professionals in varying geographic settings, the findings suggest that global uniform professional development offerings fail to meet the aspirations of accountants in emerging economies, highlighting the need for increasingly diverse forms of professional development activities.

Zeigler (2015) discuss a change in pedagogy using simulations within a managerial accounting class. Feedback from employers and other outside stakeholders show increased student motivation and engagement can occur with simulation use. A positive impact on student learning is possible where a real-world, competitive decision-making scenario is provided in conjunction with enthusiastic instructor guidance, and better prepared for business study. Standardized testing can be used in conjunction with these simulations to measure learning and meet accreditation requirements.

Davis (2015) presents the struggles that students face with the statement of cash flows. The author profiles history along with the importance and value-relevance of the SCF in practice to better inform the classroom. Specifically, the author reviews pedagogies, tools, and delivery methods from previous studies and suggest areas for future education-based research studies. There is a specific emphasis on technology in the classroom and online delivery.

McNellis (2015), like Davis (2015) examines teaching of the statement of cash flows, and the common struggles that students face. The author studies the impact of different instruction methods for covering the statement on student learning outcomes. The findings show that students learning the SCF presentation of intermediate-level transactions in a spaced presentation earned higher scores on the task compared to those learning the material in a massed format. Furthermore, the students exposed to the massed presentation performed no better than those not instructed on the material.

Brenner, Jeancola & Watkins (2015) show the applicability of mini-cases to develop AICPA core competencies. The authors share an instructional tool that enhances coverage of financial accounting topics in undergraduate Intermediate Accounting courses and graduate level Financial Accounting courses. This paper provides a series of mini-cases, which can be assigned to students to complete either in writing, through a brief presentation or both. Use of these mini-cases enhance skills that include communication and leadership skills, strategic and critical thinking skills, problem solving, anticipating and serving evolving needs, synthesizing intelligence to insight, and integration and collaboration.

Holtzblatt, Needles, Tschakert, Wong, & Klink (2015) illustrate the importance of the Foreign Corrupt Practices Act for accounting education. This study first examines the current trends and events underlying the reasons for increasing the incorporation of the Foreign Corrupt Practices Act and related anti-bribery issues into the accounting curriculum. Then best practices of increasing FCPA coverage and presenting the material to students are presented and explained. The authors are the first to provide the rationale and multiple pedagogical methods for facilitating accounting student education about identifying FCPA issues and selecting proper response.

Joseph, George & Strickland (2015) provide perspective on information literacy within the accounting curriculum. The authors examine the perceptions of the importance of information literacy among different stakeholders, and gain a better understanding of its role in the accounting curriculum. The perceptions of academics, employers, and alumni uniformly highlighted the importance of information literacy for continuous learning in an evolving environment. The authors show information

literacy is an important pedagogic area, accounting academic research does not appear to have addressed its implications for student learning.

Cases and Teaching Notes

Krupp and McCartney (2015) developed a case on activity based costing and how it can set a fee structure for a not-for profit organization.

Devine and O'Clock (2015) produce a classroom exercise that develops student awareness to implementation of the Balanced Scorecard. Students are required to identify strategies, develop measures, create a strategy map and collect data associated with their Balanced Scorecard to show academic success. Feedback shows that students do increase understanding of complexities using the Balanced Scorecard Approach.

Aldhizer (2015) developed a role-play for students to develop a familiarity and comfort for an audit partner to develop critical thinking skills. The role play required students to consider the complexities of a small CPA firm urgently attempting to replace the unique industry knowledge and experience possessed by a terminally ill audit partner. As a result of the role play, the student is exposed to the issues that need to be considered from multiple viewpoints in this situation, as well as critical thinking and trade offs that need to be made as part of the decision making process when budget and other constraints are in place.

Gujarathi (2015) use Diamond Foods as an example to illustrate earnings manipulation. The primary learning goal of the case is to help students understand the anatomy and motivations of earnings manipulation.

Kyi and Romeo (2015) develop a tax case that examines the issue of tax rates and international tax strategy from the viewpoint of Microsoft Co. The case considers tax havens, non-repatriation of earnings, cost-sharing arrangements, transfer pricing and is intended to expose students to the subtleties and complexities of corporate tax strategies, which has been a very important item in politics at the time the case was developed.

Hess and Alexander (2015), similar to Kyi and Romeo (2015) also present a case concerning corporate tax strategy. This case explored the ethical issues surrounding the corporate tax-planning and tax-avoidance strategies of multinational organizations. The focus in this case was on beverage manufacturer SABMiller. The emphasis in this case was to develop an appreciation and consideration for ethics as part of multinational tax planning decisions.

Jeffrey and Perkins (2015) developed a case for use in an accounting theory class based on analysis of Cisco Systems Inc. The case focused around earnings charges for obsolete inventory. Students were required to examine and integrate information from multiple sources, including the relevant U.S. authoritative literature, SEC commentary relevant to Cisco's decision, and Cisco's disclosures, to critically evaluate reactions from the financial press and examine the potential for biased reporting disclosures for both Cisco as well as the financial press.

Marshall and Cali (2015) discuss fraudulent financial reporting and the 'tone at the top' within an organization. The case profiles SafeNet, and provides students a real-world example by which to apply basic fraud concepts including the fraud triangle, fraud prevention, and red flags to detect fraud. Students analyze deficiencies, objectives, control components and principles. Internal controls are also analyzed through communications with the Board of Directors.

Bouten & Hoozée (2015) present the trends that impact sustainability reporting. Students are exposed to the concepts by playing the role of an active jury member on the judging panel for the Best Belgian Sustainability Report Award. The role is based on the reporting of a Belgian telecommunication company, Telnor. The case demonstrates the pivotal role of materiality and completeness in assessing the quality of sustainability reporting as well as the challenges that companies face.

Kohlbeck and Smith (2015) providing opportunity for the student to develop an understanding of treatment in acquisition accounting for a bargain purchase gain (BPG). The case also allows the student to develop critical thinking skills, and the ability to use judgment and consider subjectivity within the analysis, and discuss potential incentives that may influence certain estimates and judgments that are made by managers.

Grimm (2015) allows students to practice skills in writing across the curriculum. This article is a teaching note that presents the pedagogical theories relating to writing across the curriculum that were used to design and implement learning logs in an introductory financial accounting course. Learning logs are two-page papers requiring students to interpret and apply accounting concepts. The teaching note presents student learning goals, learning log assignments, sample student responses, and a discussion of classroom experience. Results from student surveys show that the learning experience was largely positive.

Pries and Scott (2015) profile the Lakeview Hotel Corporation. The case allows students to demonstrate research and analytical skills. Specific skill sets are developed through investigation of related party disclosures found within Lakeview's financial statements. Students identify related parties and analyze the transactions between Lakeview and its related parties. Based on the analysis, students then have opportunity to comment on the underlying value of the transactions.

Detzen, Wersborg and Züich (2015) on Sun-Shine AG, based on the impairment of assets, specifically between IFRS and US GAAP. Students examine conceptual questions of impairment tests under IFRS and US GAAP with respect to applicable accounting standards, definitions, value concepts, and frequency of application. Additionally, students are asked to test a long-lived asset for impairment and, if necessary, allocate any potential impairment. This section of the case demonstrates to the student that impairment tests require professional judgment and critical thinking that students are to exercise.

Earley, Feng and Kelly (2015) use the City of Providence, RI (USA) to analyze the financial condition of a municipality. The case provides four specific learning objectives; 1) developing proficiency in ratio analyses for a municipality 2) conducting research related to the financial status of a municipality, 3) improving critical thinking and problem-solving skills, 4) developing an awareness of potential public interest issues facing municipal leaders. Evaluation of performance, as well as student feedback demonstrates that students do develop critical thinking skills and the ability to effectively analyze the financial statements of a municipality, which differ from business entities.

Phillips (2015) requires students through case to examine the financial reporting practices found at a small company that specializes in apparel. The management team has recently taken the business in a new direction, and requires assistance in determining whether the company's existing financial accounting policies continue to be appropriate and how alternative policies would affect the reported financial results. The purpose of this case is to analyze the policies, present recommendations and develop critical thinking skills.

Fay and Montague (2015) present a teaching note with design to express the use of judgment and decision making in professional accounting decisions. The teaching note provides a series of exercises that can be utilized in the classroom and provides opportunity to identify bias in their own judgments by highlighting five frequently occurring biases that adversely impact business judgments. These five judgments are; 1) availability, 2) anchoring, 3) overconfidence, 4) confirmation, and 5) rush to solve.

McNellis, Premuroso and Houmes (2015) allow students the opportunity to utilize the Codification to research and communicate a complex accounting issue. The case is designed to help students develop research skills using the Financial Accounting Standards Board's (FASB) Accounting Standards Codification. Through the research and communication, the student develops the ability to develop critical thinking skills, analytical skills and develop understanding of a complex topic that is a common part of the business world, goodwill impairment.

Churyk, Yu, Gross, & Stoettner (2015) illustrates the steps a firm takes when completing a Chapter 11 bankruptcy. Not only do students understand the principles of bankruptcy, but additionally how to utilize authoritative guidance to understand applicable GAAP principles, as well as fresh-start accounting.

Ellis, Riley, & Shortridge (2015) present a teaching note to illustrate a method for students to provide fellow group project members with face-to-face feedback on their performance over the course of the project. The method has shown to be effective to improve team-work skills, and also deliver important professional skills to deliver meaningful feedback.

Sheehan & Schmidt (2015) discuss the preparation of accounting students for the ethical decision making skills required of accountants. The exercise provides undergraduate and master's level accounting

students an introduction to the importance of values on ethical behavior and has also been used as a preface to applying specific framework. Student feedback shows that it is effective.

Delaney, Coe, Coussens & Reddington (2015) provide a case to profile a fraud investigation based on interrogation. Students have the opportunity to evaluate a non-confrontational interrogation, identify and discuss verbal and nonverbal cues to deception, discuss legal ramifications of conducting fraud examinations, and identify and address internal control weaknesses.

Bradbury (2015) discuss treatment of leases through their case. Students utilize a financial statement footnote data to constructively capitalize operating leases. Students then analyze the impact of the lease classification on capital management, as well as impact on financial ratios.

Keller (2015) presents a teaching note on the reformulation of service cost formulas to add value to the process of Reciprocal Costing by facilitating the tracing of cost between service departments. This note illustrates a way to increase the accuracy of cost estimations.

Guthrie & Nicholls (2015) address the popular issue of financial literacy and provide a project to introduce students to the principles of financial literacy. Students have the opportunity to understand and practice some important personal financial skills such as estimating income tax, preparing a budget, learning about debt, and recognizing the importance of beginning a savings program as soon as possible in their lives.

Schwartz, Spires & Young (2015) share a teaching note that illustrates tax benefits that come from retirement savings. The case exposes the fundamental tax advantages of retirement savings plans by conducting an analysis of a simplified tax setting. The case is a basis for those who have interest in a career in tax, as well as those who wish to better understand advice provided by financial planners.

Spires & Ward (2015) use a case to show the negative effects of auditor predictability. The case shows that if an auditor is predictable, the chance of material misstatements being detected significantly declines.

Marriott, Tan & Marriott (2015) provide a case to illustrate how a computerized stock market trading simulation is utilized in a finance class. Results show that this activity enhances the learning experience for students through concrete experience and reflective observation, increasing their understanding of difficult and complex finance concepts.

Capelo, Lopes, & Mata (2015) show an example of how simulations can be used to teach strategic performance management in a management accounting setting. The simulation environment involves a mathematical model, a human-computer interface and several functionalities. Feedback from students show that the simulation does produce a highly successful learning experience.

Stout (2015) presents a teaching note on the use of regression analysis within a cost and management accounting course. This is an active learning model, based on Excel and utilizes using the varying functions of MS Office to perform analysis and communicate/apply findings to a true cost planning setting.

Nicholls & Mastrolia (2015) examine the importance of internal controls and the detection of fraud through a teaching note. The paper uses the fraud triangle to help students understand and evaluate a fraud, based on a long term employee committing embezzlement from a not-for profit organization, targeted to students enrolled in an introductory survey course, as low as the introductory level.

Frischmann, Pumphrey, & Santhanakrishnan (2015) utilize an instructional note to enhance coverage of statement of cash flows topics in graduate or upper division undergraduate accounting and finance courses. Based on nonarticulation, and use of actual public company financial statements, student feedback shows that there is an increased appreciation for developing a deeper understanding of the statement of cash flows, learning why they are unable to replicate disclosed operating cash flow from balance sheets of publicly traded companies.

Lafond & Wentzel (2015) explore cost accumulation and its applicability in small business. Through a teaching note, the authors provide enhanced coverage of cost accumulation topics in graduate level Introductory to Management Accounting courses. The assignment entails visiting a small business and interviewing the owner to learn about the company's process for determining costs of products and/or services. Such active learning hones leadership and critical thinking skills by requiring students to employ

interviewing and listening techniques as they act as business advisors to discuss cost accumulation processes with small business owners. Student feedback suggests that students value the opportunity to engage in a realistic exercise that allows them to draw linkages between textbook material and the real world, while also acting in a consulting role to apply class concepts to small businesses. Furthermore, assessment data based on grading rubrics indicate that all students meet or exceed instructor expectations, thus increasing the viable use of this course project.

Glover & Werner (2015) demonstrate options for instructors to teach IFRS. The authors demonstrate instructional delivery options for teaching IFRS either as an independent course or as a supplement to an existing financial reporting, advanced accounting, or special topics course. Based on experiences of a dedicated IFRS course at a university, the results provide information so that academics who intend to begin teaching IFRS with the essential information they need to keep their students current with global accounting trends.

Technology

Morris, Burnett, Skousen and Akaaboune (2015) present the impact of long term effects of technology on accounting education. The authors through a study of those who have been exposed to technology versus those who have not that students who are exposed to technology typically will perform better than those who are not.

Spraakman, O'Grady, Askarany, & Akroyd (2015) examine information technology requirements for graduates within management accounting. The study, through survey shows that Microsoft Excel is the most important skill, but all areas of MS Office are important. Navigation of an enterprise resource planning system to process transactions such as accounts receivable is also a required skill that should be delivered within an academic setting.

Jackson & Cossitt (2015) examine the effectiveness of online tutoring software to ameliorate poor performance in intermediate financial accounting. The authors confirm prior research findings that the number of terms that have transpired since a student took introductory financial accounting, whether they took the course at a two-year college, or if they needed to repeat the introductory course, are all negatively associated with performance in intermediate accounting. The authors show that online accounting software, such as Connect or MyAccountingLab moderate these negative correlations. Results suggest that in upper division courses where student knowledge of underlying basic material is uneven, online tutoring can be an effective tool in bringing students up to an equal level of competence without sacrificing class time. This paper provides empirical evidence on the usefulness of online accounting software as a review tool in intermediate accounting.

Menk & Malone (2015) provide perceptions to create a cheat proof environment for testing students. The authors detail a method shown to be an effective method to create individualized assignments and testing materials. Using a spreadsheet (Microsoft Excel), the creation of the unique assignments and answer keys can be semi-automated to reduce the grading difficulties of unique assignments. The authors have utilized the testing method successfully in Intermediate I and II, Individual Taxation, and Corporate Taxation.

Students

Brody, Cox and Kern (2015) update literature on gender equity in the accounting profession. The study using a variety of variables shows that there are significant differences in gender perceptions in the public accounting industry. There have been significant efforts to improve differences, but several suggestions are provided to improve.

Philips (2015) present results of a five year study that examines the performance of Introductory Accounting Students. The study shows that the status of declared accounting major does positively predict overall performance in the introductory accounting course. Based on the results, the author suggests creation of honors accounting courses with an increased emphasis on cases.

Landry and Bernardi (2015) examine how perceptions and expectations of students have changed relative to grades and expectations of rigor. Looking at the overall student population, as well as gender,

the authors show that today's students expect higher grades and were less satisfied by hard work than students were 25 years ago.

Wygol and Stout (2015) look at what teaching practices work best for students to succeed in learning. The paper provides best practices evidence from a sample of accounting educators in the U.S. The accounting educators selected were recognized award winning instructors. The selected teachers were surveyed and asked to list, in their own words and in ranked order of importance specific qualities that the instructor feels made them an effective teacher. The objective of the survey was to provide both evidence of the perceived relative importance of specific characteristics, as well as insights on pedagogical knowledge to guide classroom pursuits of an instructor.

Wygol (2015) reflect on community building and the quality of accounting education. The paper shows that building partnerships are an important element of accounting education. Accounting programs need to focus on building partnerships with the profession.

Siriwardane, Low & Blietz (2015) address evidence to support that students lack communication skills desired by firms for entry-level accountants. The study shows gaps in expectations, and specifically higher education institutions, accounting students, and accounting practitioners in Singapore to better understand the current communication needs and/or deficiencies of the accounting profession.

Wells (2015) examines the perception of accounting to high school students and why these perceptions were formed. Perceptions are typically negative, and efforts to change them not successful. Findings suggest that high school accounting students have a very narrow and specific perception of accounting based on their classroom experience and will not easily be changed.

Parry & Jackling (2015) focus on the recruiting process, and how firms organize the process to recruit students. The study finds that that client-focused firms place an emphasis on cultural fit in the recruitment process, as well as that from an education perspective, the skill set taught in the accounting curriculum is increasingly geared to meet the recruitment strategies of professional service firms.

Tan & Laswad (2015) examine the impact of learning styles on academic performance using major assessment in an introductory accounting course. The results indicate that students' learning styles, after controlling for other variables, are associated with academic performance, particularly, in the final examination including formats of multiple-choice questions and questions that require a constructed response.

Wong, Cooper & Dellaportas (2015) look at the performance of Chinese students in Australian accounting programs. The results show that students' educational experience in China has a direct and negative influence on their perceptions of the teaching and learning experience in Australia. The negative attitude is particularly strong for entry-level students but does reduce to some extent with time. Issues concerning teachers' enthusiasm, commitment, delivery skills and students' expectations also are important factors affecting student perceptions.

Wen, Hao, & Bu (2015) examine the intent of accounting students in China to earn the CPA designation. The authors find that genuine interest, perceived professional independence in the workplace and perceived difficulties in maintaining the certification all affect students' intentions to pursue the CPA credential. Students with a positive intent, often have this intent due to increased market opportunities for those with the CPA designation.

Barac (2015) examine a specific program, and report on findings how it helps disadvantaged students. The authors survey students, and consider background characteristics to determine the role background plays in success. The study shows that there are specific background characteristics of the student that need to be considered to assist disadvantaged students achieve success.

Akindayomi (2015) examines the extent that customized assessment can assist student learning. The study examines the importance of group dynamics that emphasize cooperative team building through the proposed grouping strategy called Customized Assessment Group Initiative. The results indicate that the initiative does indeed increase student performance and is a highly beneficial addition to business schools.

Teixeira, Gomes, & Borges (2015) use Portugal, as a country with a significant expansion in higher education to examine expectations of introductory accounting students, and to see what overall expectations are in a diverse audience. Portuguese students of introductory accounting seem to value a

mix of motives relating to intellectual growth, career focus and self-development aspects. The results also suggest that accounting students seem to value the study of accounting more than non-accounting students, yet, they appear to be less prepared to work independently than the rest of the students. In addition, the female students seem to feel more prepared to face higher education requirements and responsibilities than the male students.

Dull, Schleifer, & McMillan (2015) show the relationship of accounting student goals with factors of achievement, anxiety and self-efficacy. Analysis of several variables show that a combination of mastery and performance goal motivations, rather than a singular perspective, may provide better outcomes related to course grades, while reducing negative outcomes. As a best practice, the paper provides specific suggestions on considerations to manage student success.

Camp, Earley & Morse (2015) examine the learning experience of students through the use of alternate quiz formats within the introductory accounting course. Students found quizzes to be a helpful and motivating tool in assisting them in preparation for exams. Students preferred the alternative quiz styles to a traditional quiz style, and for two of the four alternative quizzes, they experienced increases in confidence of the material as the result of the quiz. The quiz formats with the most success were low-stakes learning interventions used as a learning tool.

Kohlmeyer, Seese & Sincich (2015) study the perception of employers hiring graduates with online accounting degrees. Overall, the study revealed that accounting professionals, in general, indicated a strong preference to hire students with a face-to-face accounting degree as compared to a candidate with an online accounting degree. AACSB accreditation did help reduce the respondents' unwillingness to hire students with online degrees. In addition, non-public accounting employers showed a greater willingness to hire those with online degrees than public accounting firms.

Faculty

Fogarty and Black (2015) examined the mid-career opportunities for institutional change specifically for accounting faculty. This study focused on the relative size of the accounting professoriate that has been in transition at various points in time. The study showed that the percentage of senior accounting academics that have changed schools in the previous five years has dwindled, and this has significant implications for growth within schools and opportunities for doctoral students.

Metcalf, Stocks, Summers, & Wood (2015) look at rankings of accounting education journals based on citation. The authors tracked citations by two leading accounting journals, and other journals to develop a ranking system so that schools can track progress and evaluate faculty properly.

Apostolou, Dorminey, Hassell & Rebele (2015) conduct a literature review of accounting education literature in six journals between 2013 and 2014.

Rebele & St Pierre (2015) look at trends in accounting education research, and show a stagnation in what output the research is generating. The 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. The findings by the authors are important to show whether or not gaps in perception are addressed.

Boyle, Carpenter, Hermanson, & Mero (2015) focus on the increasing number of professionally qualified faculty in the classroom as a result of the shortage of academic faculty, and salaries required by academic faculty. The study surveyed 267 current professionally qualified accounting faculty members in the U.S. regarding their experiences and perceptions of their roles in accounting departments. Overall results suggest that these faculty members are largely satisfied with their experiences in academia. Participants also indicated that the teaching-related training, feedback, and guidance they receive are quite limited; participation in service activities is moderate; and involvement in research activities is low. Many of these faculty have aspirations to work in full-time academic positions, and to satisfy this aspiration, there needs to be increased access to doctoral programs.

Sangster, Fogarty, Stoner & Marriott (2015) examine the impact of accounting education research. From evaluation of research in the major accounting education journals. The analysis reveals a global readership for these journals but evidence of relatively low citation levels.

Sangster (2015) shares perspective on the problems with journal rankings. The author states that rankings are narrow, do not recognize meaningful research and constrain the ability of faculty to research what is desired due to impacts such as reduced research allowances, non-promotion, non-short-listing for jobs, increased teaching loads, and re-designation as a non-researcher. These rankings can lead to many of the disconnect and stagnation as reported in Rebele & St Pierre (2015) and Yu and Churk (2013).

McGuigan (2015) also look at journal rankings and how they have impacted scholarship in Australia. It is concluded that the narrow focus on rankings has hurt scholarship and advancement in academic research. It is concluded that such a narrow approach to measurement should be abandoned in order to encourage creativity and innovation in business research that assists in solving business problems today and well into the future.

Moya, Prior & Rodríguez-Pérez (2015) examine how laws impact journal output and performance based incentives on faculty behavior. Due to Spanish regulation, Results indicate faculty switch from publishing professional papers to academic ones and also to change research methodologies in order to meet the new requirements. The authors fear that this behavior will decrease the quality of research and the overall usefulness and transfer of knowledge.

Hussain, Liu, Wang, & Zuo, (2015) also examine journal rankings, but focus on publication strategies when working with colleagues who publish in journals that are ranked differently. The authors compared Chinese and UK researchers. The authors find that almost all Chinese respondents use their own school's in-house ranking list as the primary or exclusive reference point for assessing journal quality, and 73% of respondents acknowledge that this has caused problems when working with scholars from other universities because of differences in how their institutions rank journals and have expectations.

Moore (2015) look at challenges and subjectivity that come with journal ranking lists. The paper shows through a questionnaire of schools that there is subjectivity and not a concrete and clear way to rank journals, and subjectivity increases significantly from one institution to another.

Implications and Opportunities for Future Research

Implications

Based on studies such as Rebele & St Pierre (2015), Sangster, Fogarty, Stoner & Marriott (2015) and McGuigan (2015) there is not a significant incentive for many faculty members, specifically on a tenure-track to pursue an active agenda of research focused on accounting education. This lack of incentive can lead to a lack of innovation for accounting education research supported by Rebele & St Pierre (2015). Comparing a stagnation of academic research in accounting education to changes in the profession such as the 2017 new CPA Exam, lack of student communication skills and student critical thinking skills, it is clear that the profession has outpaced what is being delivered through academic scholarly research, and cause of an expectation gap as reported by Yu and Churk (2013). Without change in how accounting education research is conducted, its usefulness will become decreased; citation rates continue to drop while stagnation and professional disconnect increase.

Tenure track faculty will not be the solution to reverse this trend, as it is unlikely that many universities will change their standards to increasingly accept accounting education research for tenure review. Faculty with significant experience in subject matter, the profession as well as teaching who can bridge experiences from prior research and begin a research agenda in accounting education will be most likely to bring new ideas to publication that can meet standards for publication.

New innovation from new entrants into education research will increase citation rates, journal rankings, and ultimate acceptance by universities that may allow tenure track faculty to earn increased benefit from accounting education publication at a later point in time. The purpose of this paper was to share with accounting academics the current areas of publication focus and create an awareness of the issues accounting education research faces. Increased awareness can allow faculty to develop links

between accounting education research and other areas of accounting research to bring forward increased innovation that may better address expectation gaps.

Opportunities for Future Research

Research in the future needs to focus around bridging disconnects between accounting education research and the profession. Those who meet this need must have an understanding of the profession, areas of accounting technical research, and how the areas can best be integrated to generate meaningful accounting education research. There has been significant discussion on needed change within the curriculum, specifically integration of various subject areas within a learning experience. Typical research published in accounting education, as shown in 2015 has an exclusive focus on accounting related topics, but fails to draw relationships between accounting and other functional areas of business such as finance, operations, leadership, or even non business subject areas that have applicability.

The use of technology is the subject area that has received the least attention over the period reviewed. With the emergence of online education, and speed of technological development, it seems that there should be a steady flow of research on integration of the newest technology into the classroom. This research can include classroom platforms, as well as the use of technology by faculty to maintain integrity in the classroom, such as remote proctoring tools, or bringing increased personalization into online education.

Student issues have focused on a variety of measures, such as perceptions, lacking skills and learning styles. One area that has received limited attention is specific to student evaluation of teaching. Many other disciplines have spent specific efforts evaluating the role that students have had in the evaluation of faculty teaching performance. There was no research specific to accounting education and the role of student evaluation in 2015, and limited research specific to this area in prior years. Opportunities exist to explore specific challenges faced by accounting faculty and administrators in the student evaluation process, and to develop ways that students can effectively evaluate teaching quality of accounting faculty, and how faculty can work with administrators to develop improvement plans where weaknesses may exist that can improve evaluation quality.

The emphasis on teaching notes and cases within the area of research also merits serious additional consideration. The focus on this area of publication is consistent with research emphasizing the importance of cases in the classroom and exchange of ideas through teaching notes. The use of these cases and teaching notes in the classroom by instructors is one area that has not been recently researched. There is opportunity to determine the frequency and methodology that cases published in education journals are utilized within the classroom and provide valuable input on usefulness of these resources. Additional exploration can measure impact of these cases on students, and may provide incentive for more faculty to utilize published cases and teaching notes in the classroom, if for example there was a relationship between CPA exam pass rates and programs that rely on the use of these cases and teaching notes in the classroom.

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