

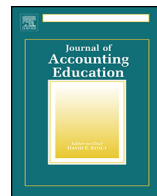


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## Main article

# Stagnation in accounting education research



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## ABSTRACT

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

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## 1. Introduction

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

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

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

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

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

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

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

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

**Table 1**

Topical classification of accounting education articles published since 1991.

	2015 %		2013 %		2010 %		2007 %		2003 %		2001 %		1998 %	
Assessment	8	3.1	5*	1.3	6	1.4	10	3.6	4	1.5	22	7.6	10	3.2
Curriculum and instruction	81	31.6	167	42.3	181	43.2	129	45.9	118	45.5	118	41	175	55.7
Educational technology	19	7.4	23	5.8	18	4.3	14	5	17	6.6	9	3.1	23	7.3
Faculty issues	25	9.8	52	13.2	66	15.8	31	11	36	13.9	27	9.4	46	14.7
Students	30	11.7	44	11.1	59	14.1	37	13.8	31	12	40	13.9	60	19.1
Total non-case articles	163	63.7	291	73.7	330	78.8	223	79.4	206	79.5	216	75	314	100
Cases <sup>a</sup>	66	25.8	104	26.3	89	21.2	58	20.7	53	20.5	72	25	N/A	N/A
Instructional resources <sup>b</sup>	27	10.5												
Total articles	256	100	395	100	419	100	281	100	259	100	288	100	314	100

Notes: 2013 article covers years 2010–2012, 2010 article covers years 2006–2009, 2007 article covers years 2003–2005, 2003 article covers years 2000–2002, 2001 article covers years 1997–1999, 1998 article covers years 1991–1997.

For consistency across years, these 5 AOL articles were reclassified as assessment papers.

\* The 2013 and 2015 literature reviews included assurance of learning with curriculum and instruction.

<sup>a</sup> Cases were not separately reported prior to the 2001 article.

<sup>b</sup> Instructional resources were not separately reported prior to the 2015 article.

(Glover, Prawitt, & Wood, 2006). In addition, it may be the case that restricted access to accounting education journals, often because of rising costs in a period of reduced budgets in higher education, results in reduced readership of education research. This may partially explain why accounting education research may not be having as significant an impact on accounting education practice as we would hope.

This article first provides evidence supporting our argument that the accounting education literature has stagnated. Suggestions for dealing with the stagnation problem are then presented and discussed. These suggestions will hopefully help advance, in a meaningful way, the accounting education literature. Overcoming stagnation in accounting education research will only result from conducting and publishing studies that help answer new, relevant, and important research questions. A more focused research effort should increase the impact that the accounting education literature has on accounting education practice.

## 2. Stagnation in accounting education research

Since 1991, the *Journal of Accounting Education* has published a series of articles that review papers appearing in the primary accounting education journals (Apostolou, Dorminey, Hassell, & Rebele, 2015; Apostolou, Dorminey, Hassell, & Watson, 2013; Apostolou, Hassell, Rebele, & Watson, 2010; Apostolou, Watson, Hassell, & Webber, 2001; Rebele et al., 1998a, 1998b; Rebele, Stout, & Hassell, 1991; Watson, Apostolou, Hassell, & Webber, 2003, 2007). Summary data from these articles will be used to assess whether the accounting education literature exhibits characteristics of stagnation. Table 1 identifies the categories used in the literature review articles over time and Table 2 classifies accounting education articles as being either empirical or non-empirical. The 1998 articles included papers published between 1991 and 1997, so the analysis begins with articles published in 1991.<sup>2</sup> The review articles began separately tracking cases in 2001, and Table 1 indicates how this type of manuscript has become a significant part of the accounting education literature.

The latest review of the accounting education literature (Apostolou et al., 2015) covers publications in six accounting education journals for 2013 and 2014. This literature review documents the continuing trend away from publishing results of empirical studies and toward publishing descriptive articles, instructional resources, and educational cases. Table 1 documents that 93 of the 256 accounting education articles published in 2013 and 2014 (i.e., 36.3%) were either instructional

<sup>2</sup> The Rebele et al. (1991) article was not included in the analysis because a different classification scheme was used prior to the 1998 articles and because the Rebele et al. (1991) paper reviewed only empirical accounting education articles.

**Table 2**  
Breakdown of empirical and non-empirical articles.

Year	Total	Empirical		Non-empirical	
		Number	Percent	Number	Percent
2015	256	82	32	174	68
2013	291	126	43.3	165	56.7
2010	330	185	56.1	145	43.9
2007	223	105	47.1	118	52.9
2003	206	89	43.2	117	56.8
2001	216	111	51.4	105	48.6
1998	314	176	56.1	138	43.9
Total	1580	792	50.1	788	49.9

resources or cases. As shown in [Table 2](#), of the 256 articles published in 2013 and 2014, 82 (32%) were empirical and 174 (68%) were non-empirical (descriptive, instructional resources, and cases).

[Moser \(2012\)](#) used a number of indicators to support his argument that mainstream accounting research has stagnated. He argued that much of the published work still relates to a limited group of topics, researchers are mostly using the same methods and theories, and many published studies are (1) minor extensions of prior work, (2) test what will no doubt be confirmed, and (3) test a research question that is of limited interest, and which has few implications for practice. These same indicators will be used to frame our argument that the accounting education literature has stagnated.

### 2.1. Research focused on a limited group of topics

Moser's first stagnation indicator was that accounting research published in the top journals is too focused on a limited group of topics. As shown in [Table 1](#), except for 2013 and 2014, over 40% of all papers published in accounting education journals since 1991 have been on curriculum and instruction. Focusing on curriculum and instruction is not necessarily bad, since these topics should be a major part of our research effort. However, given that accounting programs tend to require the same core courses, one wonders whether research on curriculum and instruction has led to significant changes or improvements in the accounting curriculum offered at most universities.

Articles on faculty issues (journal-ranking studies, promotion and tenure criteria, etc.) represent the second-highest percentage of publications. As shown in [Table 1](#), approximately 10–14% of the research published in accounting education journals since 1991 has been on faculty-related issues. It would be difficult to find another area of "education" research where faculty study themselves more than we do in accounting. Surprisingly, only about 12% of the published accounting education articles have focused on students and student-related issues. One would expect that the amount of research effort devoted to students would be higher, and we certainly should expect that more research would be focused on students than has been focused on faculty.

Relatively few accounting education papers have been published on educational technology. For a profession where technology is critical, the fact that very few published papers are focused on technology issues is a major deficiency. Few papers (1–3% of all articles) have been published on assurance of learning and assessment in accounting education, even though state legislatures have made assessment of learning a major factor in funding and AACSB International has made assurance of learning a significant accreditation requirement. As documented in the 2015 review article ([Apostolou et al., 2015](#)), approximately the same number of accounting education papers published in the time period 2013–2014 were on faculty issues (25) as on educational technology and assessment *combined* (27).

Approximately 25% of all papers published in accounting education journals since 2001 are cases. Given that no one has really studied or evaluated cases from the perspective of whether they are actually used in the classroom, whether they are written for the appropriate class levels and, if not based on real-world companies and real company issues, whether they actually benefit students, one can legitimately question whether the trend toward publishing more cases is a positive aspect of the accounting education literature. It was not too long ago that there was a need for more educational cases

in accounting. The response to this need has been overwhelming to the point where cases have become a major component of the accounting education literature. We question this movement, especially given the fact that as the number of published cases increases the number of articles focused on education-related issues decreases, raising the concerns noted above.

The data presented in [Table 1](#) provide evidence that the accounting education literature has been focused on a limited group of topics for more than 20 years. The data also indicate that authors of accounting education papers are ignoring several topics (educational technology/information systems and assessment, for example) that are important to accounting education practice. Together, these data support our argument that the accounting education literature has stagnated.

## 2.2. Research uses similar methods

As shown in [Table 2](#), approximately half of the articles published in accounting education journals for more than 20 years have not been empirical. The latest accounting education literature review ([Apostolou et al., 2015](#)) shows that only 82 of 256 (32%) papers published in 2013 and 2014 were empirical. Unfortunately in this situation, the stagnation characteristic of using the same research method is not relevant to the majority of the accounting education literature. Where empirical work is conducted, [Marriott, Stoner, Fogarty, and Sangster \(2014\)](#) documented that surveys and experiments were the dominant research methods used. The [Marriott et al. \(2014\)](#) paper covered the years 2005–2009 for the same six accounting education journals included in [Apostolou et al. \(2015\)](#), so data provided in the two articles include the same journals, but cover different time periods. Nevertheless, of the 250 empirical papers published between 2005 and 2009, 100 (40%) used surveys and 45 (18%) used experiments with control and treatment groups. Many of these experiments examined the effect of an educational intervention on examination performance.

The other research methods identified by [Marriott et al. \(2014\)](#) were archival (41 papers – 16.4%), case study (29 papers – 11.6%), or no method (35 papers – 12.8%). Eliminating the “no method” papers clearly indicates that survey research has dominated empirical accounting education studies. Experiments using both control and treatment groups are needed to support the effectiveness of recommended educational interventions, but relatively few such studies have been conducted.<sup>3</sup> The data from [Marriott et al. \(2014\)](#) provide evidence that the empirical research in accounting education mostly uses the same methods, another characteristic of stagnation. One can ask if the accounting education literature will ever really contribute and add credibility to the field without more empirical work in our research.

Is accounting education research different from education research in other disciplines as far as the use of surveys in empirical studies? From an anecdotal perspective, it does not appear that other business disciplines publish literature review papers to the extent we have in accounting, especially of the type used here to support our contention as to research stagnation. It is therefore difficult to determine whether differences exist among disciplines, but some evidence to support our point does exist if you examine the educational studies on journal rankings in the different business disciplines. For example, the AACSB published a list of journal-ranking studies by business discipline covering the period 1990 to 2009. The following information was provided: Accounting – 15 studies included; 12 (80%) were survey focused, 2 citation focused, and 1 other. Economics – 7 studies included; 6 citation focused, 1 (14%) survey. Finance – 14 studies included; 7 citation focused, 3 library holdings, 2 survey (14%), 2 other. Management Information Systems – 20 studies included; 10 (50%) survey, 5 citation focused, 5 other. While not conclusive, this information supports the idea that empirical accounting education research does have a heavy survey component compared to other business disciplines.

<sup>3</sup> Conducting experimental research in a classroom setting is problematic for several reasons. First, getting institutional review board (IRB) approval for conducting an experimental study can be difficult, especially if a treatment is expected to benefit one group of students over another group of students. There is also the related issue of students' performance (grades) and attitudes toward a course or their performance being affected by participating in a study. Second, withdrawal rates may differ between control and treatment groups, with a treatment potentially affecting students' decisions to withdraw from a course. While it would be desirable to have more results from empirical studies in accounting education, practical considerations complicate achieving this objective.

### 2.3. *Minor extensions, testing a previously-studied research question, and limited implications*

Moser (2012) identified minor extensions of prior research and conducting another study on a research question examined in prior studies as two indicators of stagnation in accounting research. Journal-rankings studies published in accounting education journals provide just one example of this stagnation indicator. While one or two papers on this topic would make a contribution to the literature, papers that present rankings by sub-discipline or which add a few new journals do not make a significant or new contribution to the literature. Similarly, rankings of departments or faculty members by publications do not (in our opinion) give journal readers new or useful information. In general, accounting educators can identify the top journals and the top publishers of accounting research. We assert, however, that knowing this does little to improve accounting education practice or to advance the accounting education literature.

Empirical studies in accounting education often take a thoroughly researched and documented issue from a non-accounting context and then apply it in an accounting context. Communication apprehension is one example of an issue that has been extensively studied outside of accounting. That students suffer from communication apprehension and that communication apprehension impedes developing communication skills and performance on communication tasks is well established by the findings of numerous studies conducted outside of accounting. Published accounting studies on communication apprehension have, not surprisingly, reported results similar to what has been found in non-accounting studies. Why would we expect different results for accounting students? Although replications can help build a reliable knowledge base (Stout & Rebele, 1996), does another study of similar design make a meaningful contribution once that knowledge base has been established? Publishing the results of new studies that are fundamentally the same as prior studies does not contribute to the literature or improve accounting education practice. Such studies, instead, contribute to the stagnation of the accounting education literature.

Empirical accounting education research, especially dealing with students, is often conducted at a single institution, resulting in limited generalizability of results. This is a critical issue that leads to others “reinventing the wheel” by looking for different results because of different student profiles at other schools. Simply repeating a study in a different context or with a different population of accounting students does not, by itself, make a contribution to the literature. Authors need to support *why* replicating a study would produce important new information. Without that, the literature continues to stagnate while authors get another entry on their vitae.

After reviewing the relevant literature on a topic, authors will sometimes support conducting a study by stating that the topic has not been previously addressed. Perhaps this new study will fill some gap in the literature, but authors should first consider if there are valid reasons why a research question has not been previously studied. That is, a research question not being previously examined does not mean that it should now be examined. Authors need to support their research with a better argument than “it’s never been done before.”

### 2.4. *Literature–practice gap*

Moser (2012) and Hopwood (2007) noted the gap between research and practice as a major issue with accounting research. We ask a similar question here as to the gap between accounting education research and the actual use of this research in the classroom. One could easily argue that the very limited number of empirical studies on accounting curriculum and instruction means that researchers are simply describing the status quo, which would provide little motivation or support for change. The question remains – is accounting education research having an impact on accounting education practice?

Related to the above point is a practical question – do educators actually read the articles in the accounting education journals? If the answer to this question is not positive, then the ability to ever incorporate the findings of education research in the classroom is also not positive. The expense of the journals (*JAED* on its own and the requirement that one must be a member of the AAA to receive *Issues in Accounting Education*) may make the cost prohibitive, especially with budget issues on most campuses and the lack of budget support even more pronounced at non-doctoral institutions where

the major audience of accounting education journals is found. This situation may result in a diminished impact of accounting education research since the intended audience is not even aware of current thinking in the field.

### *2.5. Additional problems for education research*

It is not apparent that the growth in the number of accounting education journals has resulted in a corresponding growth in the number of high-quality articles. The burden of finding high-quality articles is one faced by editors when putting together every issue of their journals and may contribute to the stagnation problem. Fewer empirical submissions to the top accounting education journals over the past 15 years may signal a much greater problem as to the interest in education research or the inability to conduct education research that authors feel will be published. This decrease in submissions may also result in research being “safe” in its subject matter and approach in order to increase acceptance possibilities, which can exacerbate the stagnation problem. Although AACSB accreditation should motivate faculty to publish education articles, especially where they are recognized for promotion and tenure at non-doctoral schools, the emphasis on quantity with little concern for quality (article counting to meet standards) may contribute to the safe topic approach and the resulting stagnation of the research.

The increasing number of cases submitted and published may be helpful for classroom use, but the growth in cases does not add to the credibility of accounting education research. Editors and publishers should be concerned about accounting education journals becoming case outlets, especially if there is minimal evidence that published cases are being used in the classroom.

### **3. Suggestions for addressing the stagnation problem in accounting education research**

Editors and editorial boards are the gatekeepers of the accounting education literature because they decide which articles are published and which are rejected. While tempting to blame editors and editorial boards for the accounting education research stagnation problem, the reality is that editors can only work with manuscripts that are submitted. As shown in the accounting education literature review articles, submitted manuscripts are apparently trending more toward descriptive papers and cases than toward empirical papers. A continuation of this trend will only lead to the further stagnation of accounting education research and a widening gap between the accounting education literature and accounting education practice.

Editors of accounting education journals face a catch-22 situation in that they need to fill journal space while the number of high-quality manuscripts being submitted is decreasing. This is particularly true for manuscripts presenting the results of empirical studies on important issues facing accounting education. As noted, one need look no further than the small number of empirical articles on technology and assessment for evidence of this problem.

There are some steps, however, that editors can take to address the stagnation problem. For example, editors can be more proactive in their efforts to advance the accounting education literature. More special issues on relevant and important topics would spur interest in new and innovative subjects and move the focus away from over-studied and over-analyzed topics too often found in the accounting education journals. Related to this, editors could commission more papers by established scholars to stimulate interest in different topics and to bring forth new and innovative perspectives on critical issues facing accounting education.

Editors could also consider publishing more “point, counter-point” type papers where accounting scholars with different viewpoints can debate an important topic. In addition, editors could commission more articles that summarize important issues facing accounting practitioners and students, opinion pieces analyzing the expected educational impact of proposed standards and regulations, and papers that address the practical implications of accounting research articles. The objective of these suggestions is to have journals become a more important resource for useful information on current accounting education issues as opposed to primarily being a repository for narrowly-focused descriptive articles and cases.

The common body of knowledge for the accounting major at most institutions has changed little over the past 30 years. Most accounting education programs still teach the same courses using the same, although heavier and more expensive, textbooks. Although the majority of publications in accounting education journals over this same time period are categorized as “curriculum and instruction,” there are very few articles on the common body of knowledge for accounting. Instead, textbook authors have basically defined the common body of knowledge for accounting by what they include in their books. This situation is unlikely to change in the future without empirical research that identifies what students need to know to begin a career in accounting.

Lawson et al. (2014) argue that the education side of the profession should be focusing on a long run view of students’ careers. Although many graduates start out in public accounting, most work in the private sector for the major portion of their careers. Lawson et al. (2014) make four recommendations for accounting education. First, educators should focus on the long-term career needs of our students. Second, we should be educating our students for careers outside the normal public accounting/auditing environment. Third, educational objectives should include how accountants add organizational value. Fourth, the objectives noted should be developed as integrated competencies. This broad approach requires a different perspective on accounting education and lends itself to a different paradigm and the opportunity for some valuable and interesting empirical research.

Knowledge of information systems is, and will be, fundamental to accounting practice, and this topic should be fundamental to accounting education programs. Information systems are embedded in every client in public accounting, in every corporation for those in private accounting, and for virtually all governmental and non-profit entities. Yet, how many accounting education programs provide comprehensive coverage of the subject beyond requiring an introductory course in information systems? Part of the problem is that many accounting faculty and administrators are not clear about what should be covered in the information systems area. Researchers can make an important contribution to the accounting education literature by focusing on information systems, emphasizing what should be covered and how the coverage should be integrated into the accounting curriculum.

This effort to emphasize information systems and technology could also be motivated by AACSB Accounting Accreditation Standard A7 for those schools accredited or seeking accounting accreditation. Standard A7 specifically calls for learning experiences that develop skills and knowledge related to the integration of information technology/systems in accounting. The skill set includes data creation, data sharing, data analytics, data mining, data reporting, and data storage within and across organizations (AACSB International, 2013).

There is a growing trend in higher education toward replacing full-time, tenured faculty with part-time, non-tenured faculty. Although full-time accounting faculty members have enjoyed a period of high demand, and associated high compensation and job security, we will not be immune from this change in the higher education environment. Perhaps because of accreditation and compensation issues, accounting is also attracting more faculty members with non-accounting (education, economics) backgrounds, more international faculty, and fewer faculty members who are certified and who have relevant work experience. These trends threaten to widen the gap between accounting education and practice, which is another challenge that should be addressed in the accounting education literature.

The American Accounting Association recently announced the creation of four centers, one of which, The Center for Advancing Accounting Education, will focus on education. Recognizing that higher education is going through fundamental and significant change, the AAA is positioned to promote and sponsor empirical research on important issues facing accounting education. Included among these issues should be (1) the changing composition of the accounting professoriate, (2) effective uses of educational technology, and (3) innovative accounting curricula. More attention being paid to accounting education issues should help overcome the research stagnation problem and elevate the status of research that impacts how we educate students.

#### 4. Conclusion

We began this article by identifying characteristics of accounting education research stagnation, including that research continues to be focused on a limited group of topics, empirical studies use the same research methods, and many empirical papers make only minor contributions to the



accounting education literature. Using the accounting education literature review articles published for more than 20 years in the *Journal of Accounting Education*, we provide evidence that accounting education research exhibits signs of stagnation. We also document a trend toward accounting education journals publishing more cases and descriptive articles. Finally, we offer some suggestions for addressing the research stagnation problem and moving the accounting education literature forward so that research can have a bigger impact on the practice of accounting education.

Medical doctors must keep up with the literature in their specializations so that they know the most current research findings and treatments. The medical literature is dominated by articles presenting results of empirical studies and not by descriptive articles or cases. Stagnation in the medical literature would not be tolerated, as new research is always needed to develop and improve treatments for serious illnesses and diseases. Accounting education does not have the serious health-and-life implications that medical research has, but accounting education research should be important to those of us who are responsible for providing our students with the best education possible. We should not tolerate or accept stagnation in our literature.

Ultimately, dealing with the stagnation problem will require that authors produce manuscripts that make a new and useful contribution to the accounting education literature. This must start with authors taking a wider view of changes that are, and will, impact accounting education practice. Accounting education programs do not exist in a vacuum where we can make small incremental improvements to courses or pedagogy while ignoring forces that promise to change accounting education in fundamental ways. These forces include, but are not limited to, the changing demographics of student populations, the changing composition of the accounting faculty, budget constraints, the use of technology to deliver educational programs, the importance of information systems to our graduates, and the ever-widening gap between accounting education and practice. Rather than another position statement on the perilous future of accounting education, what the accounting education literature needs are more thoughtful and empirical articles on these, and other important issues. We hope that this article provide some motivation and ideas for conducting these important studies.

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