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## **Publishing characteristics, geographic dispersion and research traditions of recent international Accounting Education research**

### **Abstract**

This paper describes, analyses and critiques accounting education research over the period 2005-2009. In doing so, it compares and contrasts the distinctive North American research tradition with that of Europe and the rest of the world. Six journals and 446 publications by 963 authors were included in the sample frame, along with a further 70 publications in other journals. The findings identify distinguishing characteristics among these publications that range from the composition of their editorial teams to the nature and type of output they publish. Evidence was found of geographic dominance and divergent research traditions which has mitigated against the development of a genuinely international accounting education research community. Possibilities for further research are identified and guidance for researchers publishing in this field is presented.

*Key words: accounting education, publication patterns, journal rankings.*

### **Introduction**

This study was conducted in response to an invitation issued by the editors of this journal to the Chairs of the British Accounting and Finance Association Special Interest Groups in 2006 (Beattie and Emmanuel, 2006). The invitation solicited review papers for *British Accounting Review* describing and critiquing the nature and form of publications in their specialist area over recent years.<sup>1</sup> The purpose of this request was to create insight and direction for future research programmes. The invitation specifically requested that the distinctive North American research tradition be compared and contrasted with that of Europe and the rest of the world. This paper investigates these issues as they relate to the field of accounting education research and scholarship.

In 2008, the then editors of *British Accounting Review*, Beattie and Emmanuel (2008a; 2008b) published a two-part analysis of submissions to the journal over the decade 1997-2006. They reported on selected characteristics of these papers to provide insights into the way in which accounting and finance knowledge had developed over that period. In particular, they focused upon the topic area and methods of analysis used. They noted changes in the topics investigated and documented a range of characteristics for each paper including the nature of data, how it was collected and analysed, and the dominant research perspective that had

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<sup>1</sup> The email is available upon request from the authors.

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been adopted. A similar approach is used in this study for the main journals specialising in accounting education.

Based upon the request from the editors of this journal, two primary research questions were initially established:

1. *What are the characteristics of papers published in the six specialist English language journals in this field?*
2. *What are the editorial preferences and author inclinations that distinguish North American work from that of the rest of the world?*

In order to explore these issues and so distinguish the character of the discipline, all papers published over a five-year period in the six English language specialist accounting education journals were reviewed.<sup>2</sup> Furthermore, in an extension to the study, publications of accounting education papers in journals other than the six specialist outlets during the same period were identified so as to illustrate what alternative journal outlets exist for work in this field.<sup>3</sup>

This paper is organised into four sections. The first presents an overview of the literature, focusing upon previous reviews of research in accounting education published over the past 20 years. The approach adopted in the present study is then described before the findings are presented and discussed. This is followed by a review of accounting education publications in non-specialist journals. The final section contains the conclusions arising from the study, an indication of how the findings may be utilised, and suggestions for further research.

### ***Previous Reviews of accounting education research***

There have been several reviews of accounting education research published during the past 25 years, resulting in its being one of the most reviewed areas of our discipline. Seven reviews by a group of US academics have been published in *Journal of Accounting Education (JAcEd)*, in 1991, 1998, 2001, 2003, 2007, 2010, and 2013. With the exception of small changes to their scope, these reviews are very similar in design and ambition. While they provide a competent summary of the substance of published work, they offer little categorisation and quantitative analysis. Particularly in the earlier studies, they tend to ignore or de-emphasise work published outside North America. Two other reviews, which were considerably different in style and content, were also published during this period (i.e., Paisey & Paisey, 2004; Urbancic, 2009).

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<sup>2</sup> *Issues in Accounting Education (IAE); Accounting Education: an international journal (AE); Journal of Accounting Education (JAcEd); Advances in Accounting Education: teaching and curriculum innovation (AAE); Global Perspectives on Accounting Education (GPAE); and, The Accounting Educators' Journal (AEJ)*

<sup>3</sup> We are grateful to an anonymous reviewer for suggesting this extension to the original study.

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*Rebele, Stout, & Hassell (1991)*

The first of the *JAcEd* reviews covered the period 1985-91 and updated the more limited earlier work of Rebele & Tiller (1986) by reviewing major lines of empirical research in accounting education. This work examined empirical articles that appeared in what the authors regarded as the then five major outlets for accounting education research, all located in the United States: *Issues in Accounting Education* (IAE), *Journal of Accounting Education*, *The Accounting Educators' Journal* (AEJ), *Advances in Accounting* (AIA), and *The Accounting Review* (TAR). Whereas the first three specialised in accounting education, the other two did not. Furthermore, by this time *TAR* had made an editorial decision not to continue to publish such work. At the time of this review, two of the three specialist journals were in their infancy.<sup>4</sup>

This study, analysed papers according to categories which appear to have been influenced by the general framework used by Williams *et al.* (1988). This comprised faculty issues, accounting curricula, course content, program structure, characteristics of accounting students, course delivery and teaching methods, computer-assisted instruction, examination format/policy, prior performance in and exposure to bookkeeping, performance in accounting courses, and student recruiting/job selection. This categorical structure would provide a lasting template for subsequent reviews from this group of writers.

The 1991 review offers a narrowly drawn focus on empirical articles of accounting education. Within such, the authors noted an unhealthy dominance of work relating to accounting faculty and a corresponding relative neglect of student learning outcomes and processes. Promotion and tenure, rankings of accounting programs, journal rankings, job-related experiences of accounting faculty, and faculty performance evaluation were identified as in particular abundance. At the same time, the authors exhibit many concerns appropriate to the fledging enterprise that research in this area truly was. Nonetheless, they were encouraged by the large number of faculty who had published in this field, a fact that they asserted gave legitimacy to this area of research.

Subsequent *JAcEd* review pieces built on these beginnings and changed focus in line with emergent publication patterns and opinion. In doing so, they helped define the field of research and pinpointed its strengths and weaknesses. However, the focus was and continues to be dominated by the US-based specialist journals.

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<sup>4</sup> *AEJ* published Volume 3 in 1991. *IAE* published volume 6 that year. *IAE*, which also was accompanied by a restart of the volume sequencing as #1 in 1986, had initially started as a private journal in the early 1980s but had suspended publication before being adopted as a AAA publication. Most faculty considered the re-start of *IAE* as compensation for the cessation of publication of education papers in *TAR*.

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*Rebele, Apostolou, Buckless, Hassell, Paquete, & Stout (1998a, 1998b)*

This study (published in two parts) mostly considered the literature published between 1991 and 1997 in *JAcEd*, *IAE* and *AEJ*, plus *Accounting Education: A Journal of Theory, Practice and Research (AEJTPR)*, a journal that had been launched in 1996.<sup>5</sup> The authors narrowed the breadth of the area reviewed by focusing mainly upon the established set of specialist journals.<sup>6</sup> However, for the first time, cases and instructional resources were recognized, albeit confined to an appendix. The authors identified a relative decrease in research on faculty issues and an encouraging trend in the extent of accounting education research that was aimed towards improving teaching, changing curriculum, and promoting assessment. However, the authors also bemoaned the limited scope and methodologies of the literature that they reviewed.

*Apostolou, Watson, Hassell, & Webber (2001)*

This review covered the education literature published during 1997, 1998 and 1999. It is notable for adding the UK-based specialist journal *Accounting Education: an International Journal (AE)*. This journal, first published in 1992, had established itself as the first choice outlet for accounting education researchers in the UK. The goal of this review was unchanged from the earlier reviews: “to motivate researchers to expand the body of research further” (p. 44). This review was the first to present tables classifying the nature of the publications as either empirical or descriptive papers, finding that virtually the same number of papers had been published in each category (109 empirical, 107 descriptive). Reviews of instructional cases and learning resources remained in an appendix, apparently worthy of listing but not of counting.

These authors noted that, similar to previous periods, a large number of faculty were publishing education-based papers. In addition, this review noted that research designs were becoming more sophisticated, and leading to more meaningful, and thus more relevant, research findings.

In an attempt to drive the scholarship agenda, the authors called for research to be conducted across (as opposed to within single) institutions, courses and instructors. They also noted for the first time that most citations in the accounting education journals were to papers that had themselves appeared in accounting education journals. The authors suggested that future researchers extend their sources to include the scholarship found in non-accounting focused education journals.

*Watson, Apostolou, Hassell, & Webber (2003)*

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<sup>5</sup> This journal subsequently was renamed *Advances in Accounting Education (AAE)* in 1998.

<sup>6</sup> Apart from the content of these four journals, three articles published in non-specialist journals and some AAA reports were also included in this review.

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This review focused on publications between 2000 and 2002. *AEJ* was omitted following suspension of hardcopy publication in 1998. As before, empirical and descriptive papers were published in relatively equal numbers in the US-based journals (55 versus 59) but, in *AE*, 34 papers were empirical and 58 were descriptive. Once again, cases and other instructional materials were relegated to an appendix. However, more detail than before was presented for the 53 cases. A table was included for the first time showing a breakdown of all main papers into the five categories used throughout this stream of research: assessment, curriculum and instruction, educational technology, faculty issues, and students. Of these, curriculum and instruction dominated the other areas, accounting for over 50% of all papers. Articles on assessment were few, despite increased emphasis by US-based accreditation bodies. Unsurprisingly, the number of papers on educational technology had increased.

A call for more empirical research was made, echoing the earlier recommendation of Rebele *et al.* (1991). In 12 years, the reviews had changed from praising the nascent critical mass of empirical scholarship to wondering where it had gone. There was also a noticeable departure from extolling the benefits that reported research could be expected to make towards the advance of accounting education practice.

#### *Paisey & Paisey (2004)*

Wilson (2002) published an extended editorial summarising the first 10 volumes of *AE* (1992-2001). Following this lead, the UK researchers Paisey & Paisey (2004), published a review of the papers that this journal had published during that period.

Although it concentrated upon coverage in *AE*, this review also offered some comparison with accounting education research published in the US-based journals. The authors found that decidedly less work was published in *AE* than in the North American journals on some topics, such as factors influencing student performance, assessment, graduate recruitment, and student job selection. In *AE*, the most commonly published topics (in order of prevalence) were accounting curricula, course content and programme structures, course delivery and teaching methods, accounting students, and faculty issues.

These authors reported that 61% of papers used primarily qualitative methods, while 39% were quantitative: (20% statistical and 19% questionnaire-based). Although this review did not report the geographical location of the authorship, Wilson (2002) had previously reported the main sources of papers to be the UK (41%), USA (18%), Australia (18%), and New Zealand (11%).

Eighty-six per cent of *AE* papers adopted a single dominant research method rather than mixed methods. The most common methods used were descriptions and reflections, literature review incorporating critical analysis, statistical analysis of educational data (such as examination results), and questionnaires.

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Echoing the *JAcEd* review pieces, a number of areas were recommended for expanded further research, including assessment, student evaluations of faculty, doctoral programs, and the changing profile of academe. From a UK perspective, the authors also noted the need for research into governmental-mandated teaching quality and research assessment exercises.

*Watson, Apostolou, Hassell, & Webber (2007)*

This survey reviewed articles published between 2003 and 2005 and included *Global Perspectives on Accounting Education (GPAE)* for the first time. This journal was launched in 2004 and was the first originally and exclusively online journal in this field. It swiftly established a niche in publishing classroom cases. Continuing the trend noted in their previous reviews, fewer empirical papers were identified: 105, compared with the 118 that were descriptive. In addition, 58 instructional cases were included in an appendix<sup>7</sup>. In a noticeable shift in the manner in which they were treated, instructional cases were included in the total of all papers substantively reviewed. This change can be interpreted as a belated recognition that these cases may have greater relevance than had been acknowledged by previous reviews.

*Urbancic (2009)*

Published in *AEJ*, Urbancic (2009) contributed a detailed study of the accounting education literature. It departed from the long stream of *JAcEd* reviews in many ways.

The survey analysed 868 papers published between 1998 and 2007 in the same five journals used by the previous *JAcEd* study (Watson *et al.*, 2007) plus *AEJ*, which had by then restarted, with a new editor, and as an exclusively online publication. The study was motivated by early suspicions found in Benke (1986) and Rebele & Tiller (1986), and subsequently more clearly articulated in Wilson, Ravenscroft, Rebele & Pierre (2008) who said: “*accounting education research is relegated to a second-class status in the research world.*” (p. 28). Urbancic considered authors, their affiliations and their geographical location in order to identify publishing patterns. By identifying the most active publishers of accounting education research and their institutions, recognition was created for a group that had been discriminated against in previous ranking studies. None of the previous studies had explored this aspect of academic research publishing. More recently, a deeper analysis of prolific North American publishers in the Accounting education journals has been made by Zamojcin & Bernardi (2013).

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<sup>7</sup> The magnitude of instructional cases to total articles of all types was 60 (21.7%) of 276 in the 2001 review, 53 (20.5%) of 259 in the 2003 review, and 58 (20.6%) of 281 in the 2007 review.

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Urbancic found co-authored research was commonplace (74% of all papers), with an overall average of 2.13 authors per article. In addition, consistent with other areas of academic accounting (Heck & Bremser, 1986; Urbancic, 1992), co-authorship had increased, reaching an average 2.31 authors per paper in the final year of the study.

Twenty-five different countries had contributed to the publications, with the US as the leading contributor with 73.4% of all papers and 86.9% of all classroom resource articles.

*Apostolou, Hassell, Rebele, & Watson (2010)*

This review considered the four years, 2006–2009, and used the same six journals as Urbancic (2009). The number of empirical articles (185) finally exceeded that of the descriptive papers (145), reflecting achievement of what had been an unstated goal of the researchers throughout this series of review studies. Eighty-nine instructional cases were included in the appendix.

The study noted that while the volume of research in accounting education had remained fairly stable compared with previous reviews, the topics tended to shift with trends in academia. For example, in the 2006–2009 period, there was a noticeable increase in articles relating to fraud, other forensic issues, and ethics. This was identified as a response to the corporate scandals of Enron and WorldCom in the US and the enabling role of their accounting firms (e.g., Arthur Andersen).

The persistent tendency of studies to be limited to one class, course, or institution was again noted. This critique had become a regular cause for concern throughout this series of surveys. Echoing prior calls, the authors encouraged future research to include studies that crossed institutional and geographical lines in order to assess whether an innovation that worked in one context was effective in another. Inter-temporal studies were also specifically encouraged as a way to test the persistence of effects.

*Apostolou, Dorminey, Hassell, & Watson (2013)*

Another 291 articles and 104 cases were reviewed in the last of the JAcEd series to date. This covered 2010–2012. Although mostly similar to the previous reviews, this piece also categorized articles by the basic methodology that they employed. The authors attempted to provide a more detailed review of the methods and the data analysis of the reviewed papers. Over the years, the JAcEd authors have become somewhat more strident about what they perceived to be a lack of sufficient progress in these dimensions. Perhaps the position was triggered by the reversal of the balance between empirical and non-empirical papers that were reported. The former, at 43.3%, failed to continue the dominance reported in the 2010 review.

***Summary of the literature***

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These studies reveal the slowly shifting landscape of specialist journals over more than 25 years of publication of accounting education research. They indicate a gradual and belated shift toward empirical papers and an increasing focus towards the curriculum. While there was a consistency in approach throughout the *JAcEd* reviews, insights into other aspects of accounting education research, such as the locations and identification of the more prolific authors (Urbancic, 2009) and a detailed analysis of research methods (Paisey and Paisey, 2004), were more limited. The Paisey & Paisey study also effectively completed the *JAcEd* surveys by including the first six years of *AE* which had been overlooked by the earlier US-based reviews.

### STUDY DESIGN

At the end of his study, Urbancic (2009) concludes that, “*the [specialist] accounting education journals [have] become a valuable resource for learning and pedagogy in the worldwide accounting academy*” (p.29). The present study seeks to extend and expand the work of past reviews, taking the analysis in new directions that are of potential benefit to faculty, by identifying the nature of this segment of the worldwide accounting academy and detailing the special foci of the journals in which this group of academics publishes.

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### **Research Questions**

Based on the two primary research questions initially established, ten secondary research questions, derived in part from a review of the surveys of research published on accounting education, were explored.

RQ1. What is the geographic profile of the editorial boards of the specialist journals in this field?

RQ2. Where are the authors of research and scholarship in this field located?

RQ3. Do specialist educational journals draw authors from a particular geographic area?

RQ4. Does the extent to which authors collaborate relate to either their employment location or the location of the journal in which they publish?

RQ5. Are there differences in the extent to which teaching cases and teaching notes are published in North American journals compared with journals elsewhere?

RQ6. What differences in research methodology are evident between research published in North American journals and research published elsewhere?

RQ7. Is accounting education research published in North America more quantitative than accounting education research published elsewhere?

RQ8. Are there differences in the level of reflection evident in research published in North American journals compared with research published elsewhere?

RQ9. Are there differences in the tendency to utilise theories of pedagogy evident in research published in North American journals compared with research published elsewhere?

RQ10. Are there geographically-based differences in the tendency for authors to publish their accounting education work outside the realm of the specialty journals?

### **Method**

In order to address these research questions, a sampling frame was established which would extend, rather than replicate, previous research. It considered the pattern of authorship, content and analysis undertaken in accounting education papers published in the six specialist English language journals in the 5-year period from 2005 to 2009.

These six journals were included in Urbancic (2009) and Apostolou *et al.* (2007, 2010, and 2013) and are recognised globally as the leading outlets in the field of accounting education. However, as identified by Urbancic (2009), the home location of these journals leaves a distinctly US-centric impression of the field. In fact, only one accounting education specialty journal, *AE*, is located elsewhere.<sup>8</sup> The five-year time frame adopted in the present study allowed continuity with previous studies, facilitating comparisons in the findings.

All publications in these journals were considered for inclusion except conventional editorials, commentaries on forum papers, and short opinion pieces apparently not subject to the normal review processes. For example, the micro papers published in *AE's Postcards from the Podium* section were omitted for the last reason. Polemic essays were included on the basis that these tend to possess independent academic substance, were generally intended to encourage debate, and are usually positioned prominently in the issue in which they appear.

In order to categorise each paper, a coding scheme was developed with each of the four researchers coding a subset of the literature. This classification outcome was then reviewed and revised until overall agreement was reached among the authors.<sup>9</sup> Several research questions required that specific variables be operationalized by the authors:

- The geographical distribution of the editorial teams' academic employment for the six journals. [RQ1]
- Location of authorship: the country of residence of each author, as indicated by institutional affiliation as a total group [RQ2], and in each of the six specialist journals [RQ3], and the extent to which author collaboration crosses national borders [RQ4].
- Type of paper, (e.g. survey, investigation, case study, instructional resource, experiment), as judged by the present paper's authors. [RQ5]
- Method used to gather data, such as questionnaire, interview, focus group, literature review, as judged by the present paper's authors. [RQ6]
- General approach to data analysis, (i.e., quantitative or qualitative) and whether the analysis went beyond reporting of a descriptive nature or involved formal analysis. [RQ7]

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<sup>8</sup> The 'location' or 'base' of each journal was viewed as being where the editor was situated at the time. The relationship between publishers and these individual academics do not change very frequently. *IAE*, as an AAA journal rotates editors every three years but has never named a non-US academic to the post. The editor of *AE* relocated to Australia in 2012 but, during the 20-year period since its launch in 1992, which includes the period of this study, the editor was located in the UK.

<sup>9</sup> *IAE* was initially coded by Researcher A; *GPAE*, *AEJ*, and *AE* by Researcher B; *AAE* by a Researcher C; and *JAcEd* by researcher D. Researcher A then reviewed and adjusted the codings of Researcher B and Researcher B reviewed and adjusted the codings of Researchers A, C and D. Finally, in order to minimise inter-rater unreliability, Researchers A and B reviewed all the codings together to reach overall agreement and consistency.

- Strength of logical narrative (i.e. whether the writing was reflective or not). [RQ8]
- The extent to which a theory of pedagogy is embraced by the research. [RQ9]
- The ranking and geographic location of non-specialty accounting and management journals that contained accounting education work. [RQ10]

### **Journal Description and Ranking**

Table 1 presents the six specialist journals included in this study, along with data on the perceived status of these journals in the three principal regions where accounting education research is conducted: the UK, Australia & New Zealand, and North America.

**Table 1 Journals, publishers, location, quality rankings<sup>10</sup>, and volume of output**

Journal	Publisher (Location)	First published	UK ABS (2010)	Australia ABDC <sup>11</sup> (2013)	USA Reinstein & Calderon (2006)	Canada Currie & Pandher (2013)	Qualified Publications 2005-2009
<i>IAE</i>	American Accounting Association (USA)	1983*	2	A	14	A-	157
<i>AE</i>	Taylor & Francis (UK)	1992	2	B	81	B-	108
<i>JAcEd</i>	Elsevier(USA)	1982	2	B	20	B+	70
<i>AAE</i>	Elsevier(USA)	1996 **	–	B	62	-	54
<i>GPAAE</i>	gpae.bryant.edu(USA)	2004	–	C	–	D	30
<i>AEJ</i>	aejournal.com(USA)	1988***	–	C	33	C+	27
							446

\*published by a different entity 1983-1985

\*\*published 1996-1997 under a different title

\*\*\*did not publish in 2004 and 2005

Journal rankings appear to be an inevitable and pernicious artefact of the current university environment, at least within business schools and accounting departments. The first two ranking lists shown in Table 1 have pseudo-official status as indicators of quality in a state-endorsed normative sense. In contrast, the Canadian and US rankings are the outcome of an empirical analysis of practice as

<sup>10</sup> The UK Association of Business Schools (ABS) use a 5-point scale, 1, 2, 3, 4, 4\* with 4\* the highest; The Australian Business Deans Council (ABDC) uses a 4-point scale, A\*, A, B, C with A\* the highest; Reinstein & Calderon (2006) is a sequential ranking of all the journals they included with 1 representing the highest.

<sup>11</sup> The ABDC, or Australian Business Deans Council, list (ABDC, 2013) should not be confused with the Australian ERA (The Excellence in Research for Australia) ranked list that was withdrawn in 2011 (see <http://www.arc.gov.au/era/>: accessed 2/11/2012).

perceived by a limited selection of faculty. Unofficial hierarchies offered to the literature, such as these, have consistently been the approach adopted in North America. The Reinstein & Calderon (2006) paper ranks the education journals as part of the broader accounting literature. Currie & Pandher (2013) creates tiers for journals that specialize in management education fields, thereby contextualizing quality across disciplinary lines. The North American rankings are suggestive of perceived status but are by no means definitive.

As indicated by Table 1, journals that specialize in accounting education are not considered among the best outlets for scholarship in the accounting discipline. At best, these journals have achieved mid-level status. Whereas UK rankings maintain such a conclusion across the range, Australia ranking makes this true at the mean and median ranking. The more quantified US ranking shows a range similar to the Australian system, but with a bias against non-US publications and those presented in non-traditional formats (e.g., the book format of AAE).

Rankings tend to first be driven by visibility. For these purposes, IAE’s higher ranking may be a product of the higher awareness people have of that publication. Whereas, the other journals must be individually or institutionally subscribed to, IAE is distributed as a benefit to all members of the AAA: in effect, a ‘free good’ for thousands<sup>12</sup>. The two online journals (GPAE, AEJ) are less visible and therefore less well-received. AE’s higher ranking in Canada may reflect its higher visibility to those more committed to educational research.

Rankings are treated as an important dimension of journal description by this research due to their increased importance to accounting faculty. Although US faculty always have had incentives to publish in “good” journals, for the past few years, more formal listings have emerged as a management tool to guide promotion/ tenure and compensation decisions. This trend has focused many upon the objective of publishing in the “best” journals. During the period of this study and until recently, this has not generally been the case elsewhere but, as faculty in the UK, Australia, New Zealand, Spain, and elsewhere will attest, this is changing. There is now an imperative upon faculty in many countries, to publish in journals which do well in the specific ranking systems that their academic managers recognise. This regime creates diverse incentives that may vary by country. While *IAE* would be a respected outlet for Australian faculty, its desirability would be variable in US universities. *IAE* would not currently be considered an appropriate outlet in UK universities, and most of the other specialist accounting education journals would be even less acceptable. In the UK, this has translated into managerial pressure being

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<sup>12</sup> In 1988, two years after the launch of *IAE*, the AAA membership was 2,581, having fallen steadily since its peak of 8,642 in 1969. By 1999, membership had returned to the levels of the late 1960s (Oliveras, 2005). Members currently may select to receive either *IAE*, *Accounting Horizons* or *The Accounting Review* at no extra cost.

applied to discontinue research in this field in favour of other areas (Hussein, 2011, 2012; Sangster, 2011; Hoepner & Unerman, 2012). The implications for UK scholars wishing to publish papers on accounting education in specialist accounting education journals are clearly not positive. They may account, at least in part, for a falling proportion of papers published in the area coming from that country, a situation which was identified towards the end of the period of the present study.

## Results of Data Analysis

### *Editorial teams (RQ1)*

Our first question pertains to the geographic location of the editorial teams of each of the accounting education journals. Although journal location tends to be fixed, the editorial team of any journal seeking an international author base and serving an international audience would, all other things remaining equal, be expected to comprise a cross-national collection of the best scholars in the specialty area. Since the education of accountants is a serious concern in all nations, academic talent in this subject should not be geographically limited. Table 2 provides this distributional information.

**Table 2 Editorial teams of the six journals<sup>13</sup>**

Journal	Editor(s)	Associate Editors	Editorial Board		Team size	Countries of board members	Number of countries
<i>IAE</i>	1 USA	13 USA 10 Australia Canada UK	86		100	USA 60 UK 9 Australia 5 Others 12	10
<i>AE</i>	1 UK	3 senior New Zealand Singapore UK + 7 Australia 2 Ireland UK 2 USA 2	Editorial Advisory Board 30+1	Editorial Review Board 33	75	USA 14 UK 13 Australia 7 Others 30	29
<i>JAcEd</i>	1 USA	6 USA 4 Australia UK	53		60	USA 44 UK 4 Australia 2 Others 3	5
<i>AAE</i>	2 USA	0	52		54	USA 52	1
<i>GPAE</i>	1 USA	0	28		29	USA 15 Canada 3 Australia 2 France 2	9

<sup>13</sup> This data was extracted in December 2011. Subsequent checks indicate that only minor changes have occurred since then, and would not contradict the conclusions drawn.

					Denmark 2 Others 4	
<i>AEJ</i>	1 USA	3 USA	54	58	USA 49 Australia 1 Canada 1 Denmark 1 Malaysia 1 UAE 1	6

There is a clear and distinct demographic difference among these six editorial teams. On this criterion, there is only one genuine international journal, the UK-based *AE*. The editorial teams of the five US-based journals are predominantly US-centric, with all five exceeding 50% in-country representation. This ranged from a high of 100% (*AAE*) to a low of 53% (*GPAE*). Collectively, the US journals included representatives from 14 countries, which is half the number of countries outside the UK represented in the editorial team of *AE* alone. Of the countries represented on the editorial teams of the US-based journals, the US, with 220 representatives, is almost 15 times larger than that of the next largest country's representation, and nine times larger than the next two country's combined numbers. The UK with 14 and Australia with 10 are the only other nations whose editorial team membership that reached double figure strength for the collective of five US-based journals. Many of the members of US editorial teams served on the editorial teams of two or more journals, perhaps crowding out able and willing non-US scholars. In sum, the evidence suggests that US journals have not sought to reach out to other nations for editorial talent or, if they have done so, they have not been successful.

### **Overall Authorship (RQ2)**

The second research question pertains to the geographic origins of the author population.

Although the education of accountants is an international effort, its salience as a sustainable researchable phenomenon for academics can vary geographically. For these purposes, the authorship of the specialty journals of the area is organized by the location of their primary employment.

Table 3 compares the data on the total number of authors (963) with the weighted authorship of the 446 papers country by country. To calculate weighted authorship, each author of a paper was assumed to contribute equally to the paper. US-based authors dominate the list with 731 authors, publishing the equivalent of 337.33 papers (75.6% of the total).

**Table 3 Authors and the weighted number of papers written country-by-country**

	Rank	Authors	%	Rank	Papers	%
USA	1	731	75.91	1	337.33	75.63

UK	2	78	8.10	2	37.58	9.67
Australia	3	56	5.82	3	26.00	5.81
New Zealand	4	29	3.01	5	10.83	2.60
Canada	5	24	2.49	4	12.67	2.89
Ireland	6	7	0.73	6	4.00	1.10
Japan	7	5	0.52	7=	2.00	0.44
China	8=	4	0.42	11=	1.33	0.29
Hong Kong	8=	4	0.42	11=	1.33	0.29
The Netherlands	8=	4	0.42	7=	2.00	0.44
Other (n=11)	–	21	0.22	–	10.91	0.25
Total	–	963	100	–	446	100

Twenty-one countries are included in Table 3, four less than was reported by Urbancic (2009), perhaps due to the omission of commentary papers from this study.<sup>14</sup> Apart from the US, the only countries with a significant authorship presence are the UK (8.1%), Australia (5.8%), New Zealand (3.0%), and Canada (2.5%). Collectively, the authors from these five countries supplied over 95% of the papers and the authorship equivalents. This domination may reflect the English language preference of this component of the literature. Table 3 also shows little variation in the rank order of country’s author contributions when counted individually or as credited with prorated shares of their papers. This equivalency may be due to the tendency of author teams to share a country affiliation, as shown more formally in the consideration of RQ4 below.

In sum, the global community of accounting education researchers appears to be fragmented into a few dominant but insular centres of research activity. With more than three-quarters of all published work coming from US authors, one could entertain the case that only that country matters in this area. A more reasoned statement might be that only three countries have taken up this specialty area with vigour. The USA, the UK and Australia supply authors that have contributed nearly 90% of all the work. Add the authors from New Zealand and Canada and 95% of the entire authorship has been explained.

<sup>14</sup> As implied by Wilson (2002, p. 300), editors may be inclined to widen the international appeal of their journals by selecting invited contributions from authors located in countries that are less represented in the author pool.

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### ***Authorship by Journal (RQ3)***

The third question ponders the prospect that the different specialty journals will consider and publish work from people in different countries in unequal ways. Table 4 presents the geographical balance of authorship across each of the journals. The evidence suggests a distinctly international spread of authorship for *AE*. All the US-based journals appear relatively parochial in the authors they attract and reward.

**Table 4 Geographic distribution of authorship by journals expressed in weighted number of papers per country (% in brackets)**

Weighted Number	Overall	IAE	AE	JAcEd	AAE	GPAE	AEJ
USA	337.3 (75.6)	139.2 (88.7)	35.2 (32.6)	55.4 (79.1)	56.0 (100)	27.5 (91.7)	26.0 (96.3)
UK	37.6 (9.7)	3.2 (2.0)	28.8 (26.7)	5.3 (7.6)		0.3 (1.0)	
Australia	26.0 (5.8)	1.7 (1.1)	20.7 (19.2)	3.0 (4.3)		0.7 (2.3)	
Canada	12.7 (2.9)	7.4 (4.7)	2.0 (1.9)	2.3 (3.3)		1.0 (3.3)	
New Zealand	10.8 (2.6)	0.3 (0.2)	10.5 (9.7)				
Ireland	4.0 (1.1)		3.0 (2.8)	1.0 (1.4)			
Others	17.6 (2.3)	5.2 (3.3)	7.9 (7.3)	3.0 (4.3)		0.5 (1.7)	1.0 (3.7)
	446 (100)	157	108	70	56	30	27

In the five US-based journals, over 80% of the authors were from the US. If Canadian authors are included, the percentage of North-American-based authorship across these five journals is over 90%. *JAcEd*, with a North American (US) author representation of 82.4%, (79.1) is an outlier within these journals, albeit a modestly more international one. The clear conclusion is that the US-based accounting education journals have not attracted an international authorship.

The pursuit of an international author base has been an explicit goal of *AE* since its launch in 1992. For the first 10 years, it gradually developed into a journal with a truly international authorship. Since the founding editor's study of the journal's first decade of publications (Wilson, 2002), its international authorship has expanded further. UK authors were the most prominent in those first ten years (41%), followed by Australia and USA (18% each) and New Zealand (11%). Twelve other countries made contributions during that decade. However, in this study's window, which begins four years after the period considered by Wilson, a different picture emerges. US authors have secured leadership in *AE*. That UK authors no longer have a "home field advantage" similar to that employed by US authors in the rest of the journal is made even more prominent by the fact that by 2011, two years after the conclusion of the present study, the UK had dropped to third in the list of authors in the journal, with Australian authors taking second place behind the USA. Nonetheless, *AE* should be given distinctive credit for being a truly international journal in that UK authors do not monopolize or dominate its pages.

#### ***Co-Authorship by Journal (RQ4)***

The extent to which academic writers collaborate is a necessary dimension to any description of their work product. Collaboration is an efficient method of production, especially useful in the modern era that imposes higher demands of current performance upon scholars.

We first must describe the size of the field of opportunity represented by these specialty journals. One dimension of this is the average number of authors per paper. The extent of variation in production function should be considered in any

analysis of author activity. Table 5 shows the mean number of authors for each of the six journals.

**Table 5 Mean number of authors in the six journals**

	All Papers	Main papers	Cases & Notes
<i>IAE</i>	2.13	2.17	2.09
<i>AE</i>	2.07	2.09	2.00
<i>JAcEd</i>	2.27	2.48	2.10
<i>AAE</i>	2.20	2.32	2.08
<i>GPAE</i>	2.17	2.33	2.06
<i>AEJ</i>	2.33	2.50	2.00
Overall Mean (w)	2.16	2.23	2.07

The data shown suggests that much similarity exists across the journals in the number of authors per article. If an outlier did exist, the one non-US based journal (*AE*) would be distinguished by its relatively low level of co-authorship for main papers. Nonetheless, the most common production mode for all six of these journals is two authors, with solo-authorship and three authors about equal in their prevalence (results not shown). As such, this specialty area is less marked by the formation of larger author teams than has become common at the top general accounting journals (see Fogarty & Jonas, 2013).

In results not shown, the vast majority of papers were found to be authored by teams from a single country (94.4%). Consistent with the earlier conclusion regarding membership of its editorial team, *AE* is the most international of these specialist journals, with the lowest level of uniform country authorship (90.7%). However, the absolute magnitudes at all journals illustrate how rare it is for academics from different nations to collaborate in this field.

On balance, there is little evidence of extra-national collaboration within the authorship. The academics of each country form communities, which could be more aptly described as nation-based silos. Although collaboration is increasingly common, its reach is, therefore, limited geographically. Some of this result has to be attributed to differences in how accounting education is regulated and managed by governments and those entities wielding state-like powers.

### ***Overall type of papers (RQ5)***

As shown in Table 6, 446 papers were published by the specialist journals during the period under examination. *IAE* published the greatest number of papers (157: 34% of all papers), with *AE* the second largest (108: 25%), followed by (in order) *JAcEd*, *AAE*, *GPAE*, and *AEJ*. However, these numbers include teaching cases (36% of all

papers) and teaching notes (8%). If this material were excluded, *AE* is the most prolific publisher of papers that would be considered substantive research (87 papers: 35% of this type of work) with *IAE* ranked second (74: 30%). The reversal is the result of *IAE* publishing a large number of cases. That journal published 73 cases, 45% of all these items published. Contrariwise, *AE* is less likely to publish teaching cases and notes. For example, *AE* contributes only 9% of the total number of published teaching cases.

**Table 6 Distribution of Overall sample into main papers, teaching notes, and teaching cases**

	All Papers	Main Papers	Teaching Notes	Teaching Cases
<i>IAE</i>	157 (34%)	74 (30%)	10 (29%)	73 (45%)
<i>AE</i>	108 (25%)	87 (35%)	6 (17%)	15 (9%)
<i>JAcEd</i>	70 (16%)	31 (12%)	9 (26%)	30 (19%)
<i>AAE</i>	54 (13%)	28 (11%)	8 (23%)	18 (11%)
<i>GPAE</i>	30 (7%)	12 (5%)	0 (0%)	18 (11%)
<i>AEJ</i>	27 (6%)	18 (7%)	2 (6%)	7 (4%)
Total	446	250	35	161
% of papers	100%	56%	8%	36%

These variations by type suggest the need to appreciate the different types of material published by the specialist journals. For these purposes, in the following sections teaching notes are grouped with teaching cases. This combination harmonizes with the classification chosen by Urbancic (2009) who found 64% of publications were research papers and 36% were classroom resources. Main articles are often empirical efforts that follow the basic scientific template for work in the accounting discipline. In other words, theoretically informed questions are posed, studies are designed to gather evidence about those hypotheses and results are summarized and discussed. Instructional resources are more unique to the education sub-discipline. The creation of teaching materials (cases, projects) that could be used by the readership represents a major component of the published content of the specialist journals. The accounting education literature thus tries to achieve the somewhat incompatible objectives of contributing to the scholarship of discovery (through fairly conventional research approaches) and to the scholarship of teaching (by sharing ideas about what works to the classroom). None of the accounting education journals under consideration has eschewed either type of work.

Table 7 contains a journal-by-journal distribution of the two major types of pieces which combines the last two columns of Table 6, into a new category, 'teaching

materials'. Again, *AE* stands out as the journal most different from the others. Its pages contain a disproportionately high number of articles (81%) and a disproportionately low number of other materials (19%). The US journals collectively published a higher proportion of teaching material pieces (51.5%) than articles (48.5%). Interestingly, the US journals are not of one mind on this issue. Teaching materials should not be considered the "filler" used by journals unable to get 'real' pieces. The more prestigious US-based journals published more teaching material than average. This US-based difference suggests a self-fulfilling prophecy whereby one cannot discern whether US academics have an *ex ante* higher interest in producing pedagogical materials or US journals are exerting an *ex ante* demand for such, to which US faculty have merely responded. Interestingly, official editorial aspirations exist at *AE* to follow suit with entire editions devoted to teaching resources (Wilson, 2011). The conventional practice at all journals has been to mix the types of pieces in each volume.

**Table 7 Major Types of Articles by Journal**

	Main Papers	Teaching Materials	Total Pieces
<i>IAE</i>	74 (47%)	83 (53%)	157 (100%)
<i>AE</i>	87 (81%)	21 (19%)	108 (100%)
<i>JAcEd</i>	31 (44%)	39 (56%)	70 (100%)
<i>AAE</i>	28 (52%)	26 (48%)	54 (100%)
<i>GPAE</i>	12 (40%)	18 (60%)	30 (100%)
<i>AEJ</i>	18 (67%)	9 (33%)	27 (100%)
Total	250 (56.1%)	196 (43.9%)	446 (100%)

**Research Methodology (RQ6)**

Research Question 6 requires that attention be turned toward the research methodologies of main articles. Within the accounting education world, major difference in how research is done might be patterned by that journal that publishes that work. Journals deploy reviewers that need to determine if the methodology is suitable for that which the author(s) argues to be true. A methodology deemed to be insufficiently valid or reliable would undermine publication chances. Journals might display method preferences. The division elaborated in Table 8 deploys four major methodologies for analysis of this point.

**Table 8 Research Methods in Main Papers**

	No. of papers	Experiments		Surveys		Archival		Case Study		No Method	
		n	%	n	%	n	%	n	%	n	%
<i>IAE</i>	74	12	(16.2)	17	(23.0)	14	(18.9)	13	(17.6)	18	(24.3)
<i>AE</i>	87	9	(10.3)	47	(54.0)	12	(13.8)	9	(10.3)	10	(11.5)
<i>JAcEd</i>	31	9	(29.0)	8	(25.8)	7	(22.6)	3	(9.7)	4	(12.9)
<i>AAE</i>	28	8	(28.6)	12	(42.9)	4	(14.3)	2	(7.1)	2	(7.1)
<i>GPAAE</i>	12	3	(25.0)	5	(41.7)	2	(16.7)	2	(16.7)	0	(0.0)
<i>AEJ</i>	18	4	(22.2)	11	(61.1)	2	(11.1)	0	(0.0)	1	(5.6)
Total	250	45	(18.0)	100	(40.0)	41	(16.4)	29	(11.6)	35	(12.8)

One of the most apparent methodological variations between the education journals resides in their relative use of experimental methods. In total, forty-five papers reported on classroom experiments. Of these, 13 had conducted inter-cohort experiments, effectively using an entire cohort as a control group (often comparing cohorts of students, perhaps matriculating in different semesters or schools). The remaining experimental papers reported upon intra-cohort experiments. Here, a single class of students might be split into separate treatment and control groups, in other cases, the impact of an intervention was measured with no attempt to adopt any comparison between groups of the students. The use of experiments is common throughout the US journals. While 16% of the main papers in *IAE* were of this type, the other US-based journals published a much greater proportion of experimental work, as much as 29% in the case of *JAcEd*. In comparison, only 10% of main papers in the UK-based journal were experimental. Most of this took the intervention assessment form, rather than comparisons between groups. The “section” system common in the US facilitates the adoption of an experimental methodology by allowing two built-in cohorts of available students, often taught by the same person. The absence of such a system in UK institutions may have contributed to these findings.

The use of surveys is another common empirical method. Like experiments, surveys generate data in order to spotlight differences. Different populations contributed respondents to surveys, but the method is a generic one, and the objective (report result frequencies within groups and sub-groups) would seem comparable. Variation exists by journal. The survey approach is also more likely found in *AE* than is the experimental method. The method seems to be also favoured by the less known US-based journals.

Focusing on the three journals which publish most main papers, *AE* (87), *IAE* (74), and *JAcEd* (31), it is apparent that survey-based research is more likely to be published in the UK-based journal than in either of the USA-based outlets. In part, the preference for experiments over surveys can be attributed to greater pressure on the US to make education research appear scientific.

### ***Evidence (RQ7)***

Continuing the examination of how the accounting education literature is constructed turns us toward this next research proposition. For these purposes, we

focus only on those papers that offer evidence of authorized assertions. This eliminates mainly discursive pieces in which the logic of the authors' arguments is central. Evidence apart from arguments can be qualitative or quantitative. The latter tends to be more conveniently expressed in statistical terms. But since this could be the product of several different methodologies (experiments, surveys, archival), the question dovetails but does not repeat the assessment of Research Question 6 above.

The third data column of Table 9 pertains to the use of a qualitative method. This methodology should be understood as including field studies, interviews and participant observation. This approach should be distinguished from that which is contained in Table 9's last two columns. Polemic pieces offer little or no evidence. Descriptive papers summarize a single event or situation, offering anecdotal evidence. The limitations of the scope of Table 9 to non-teaching materials should be remembered, since most of the excluded pieces would fit into this last methodology.

Table 9 shows that an overwhelming proportion of papers included only quantitative data (62.8%) relative to only qualitative data (6.0%). This variation is made more extreme when one considers the qualitative-quantitative evidence distinction on a journal-by-journal basis. The percent of qualitative evidenced articles in AE (13.8%) is twice the average. The qualitative method is indeed very rare in US educational journals (avg. = 2.9%).

**Table 9 Evidence used in support of analysis**

	No. of papers	Quantitative		Qualitative		Mixed Q&Q		Polemic		Descriptive	
		n	%	n	%	n	%	n	%	n	%
<i>IAE</i>	74	36	(48.6)	1	( 1.4)	7	( 9.5)	14	(18.9)	16	(21.6)
<i>AE</i>	87	53	(60.9)	12	(13.8)	10	(11.5)	6	(6.9)	6	( 6.9)
<i>JAcEd</i>	31	25	(80.6)	1	( 3.2)	3	( 9.7)	1	(3.2)	1	( 3.2)
<i>AAE</i>	28	21	(75.0)	1	( 3.6)	3	(10.7)	1	(3.6)	2	( 7.1)
<i>GPAE</i>	12	7	(58.3)	0	( 0.0)	3	(25.0)	0	(0.0)	2	(16.7)
<i>AEJ</i>	18	15	(83.3)	0	( 0.0)	3	(16.7)	0	(0.0)	0	( 0.0)
Total	250	157	(62.8)	15	( 6.0)	29	(11.6)	22	(8.8)	27	(10.8)

US education journals are more receptive to qualitative evidence when it is combined with quantitative forms. Here, the percentage of use is much more comparable to AE. Regarding the lesser known journals, not much should be made of these percentages since the number of articles involved is small.

Papers which are predominantly descriptive, such as summaries of classroom innovations, are published mainly by the US-based journals. For AE, descriptive and polemic methodologies are the least common. This contrasts with US-based journals where both seem much more receptive to weak/no evidence than to qualitative forms.

To UK researchers, the above is an unexpected result because it is at odds with the generally held perception that North American journals favour papers which exhibit a scientific or empirical approach. This preference may be true in other areas of the broader literature. When US-based education journals receive a paper with an evidentiary basis, they prefer it to be quantitative. However, they simultaneously have an appetite for naked argumentative and descriptive accounts. The former might illustrate the politicized environment of higher education in the USA. The latter demonstrates that these journals like accounts of innovative and creative classroom attempts.

Referring back to the surveys published in *JAcEd*, this analysis demonstrates a fallacy in the claims of Apostolou *et al.* (2010) that empirical papers had overtaken descriptive papers in the specialist journals between 2006 and 2009. The continuous practice in those *JAcEd* surveys dating back to 1986 has been to segregate teaching cases. All forms of teaching resource papers are not included in the classification of the two styles of papers. Once these omitted papers are taken into account, descriptive papers have always dominated.

### ***Reflective Argumentation (RQ 8)***

The previous research question eliminated pieces that did not offer evidence above and beyond the author's ability to make logical arguments. The power of argumentation should not be so readily gainsaid, however. RQ8 evaluates arguments and scores them as reflective or not. For these purposes, a reflective argument is one that is steeped in a strong internal line of reasoning. Typically, a reflective argument notes specific elements of the environment that are problematized, leverages insights from other areas of the literature and possess some degree of intellectual pizzazz. Those that are not reflective take more of a "here it is" approach. They also do not seek the connections articulated by the more reflective pieces, nor are they deeply connected with the literature as a whole. The belief that educators are highly pragmatic people allows such an unadorned "just the facts" approach to thrive in the specialty journals. Whereas such work may not be anti-intellectual, it prioritizes the pragmatic turn.

Table 10 provides the results of the admittedly not completely objective decisions made by the authors of this piece. The separation of AE from the other journals is of such a magnitude that it would not be changed by a normal rate of classification error.

**Table 10 Evidence of Reflection by Journal**

	Total	Evidence of Reflection	%
<i>IAE</i>	157	25	16
<i>AE</i>	108	74	69
<i>JAcEd</i>	70	28	40
<i>AAE</i>	54	21	39
<i>GPAAE</i>	30	8	27
<i>AEJ</i>	27	13	48
Overall	446	169	38

Taking the data on descriptive papers and data on reflection together presents an impression that publication in US-based journals does not require the extent of introspection and reflection that is typical of publications in the UK-based journal. This conclusion is also consistent with the analysis of main papers versus teaching cases and notes (Table 6). Reflection and, by implication, critical thinking, is far more prevalent in papers published in *AE* than elsewhere. If an author has written a thought provoking critical or theoretical paper, it would be far more likely to be published in that journal than in the more descriptive-orientated US-based outlets.

The high profile of descriptive papers in the US-based journals identified above may explain the surprisingly low level of reflection found in those journals. As shown in Table 10, authors often failed to demonstrate reflection on what they were writing about in their papers. They simply reported what occurred without any noticeable attempt to express carefully considered thoughts concerning the implications of what had occurred or what had been discovered.

### ***Use of Pedagogical Theory (RQ 9)***

Sub-disciplinary units often exist because of their particular adherence with a specific theory. Accounting education often sees itself in an atheoretical zone of practicality. However, theory has many positive functions for any component of the literature. Educational research has formulations such as Bloom (1956), Collins (2006), Kolb (1984), Vygotsky (1978) and Rosenfeld (1977) that illustrate unique field theorizing. These offerings promise to expand our appreciation for inherent complexity, cognitive development, experimental contingencies and physical dimensionality among other ideas. The accounting education arena also possesses unlimited potential to apply theories developed for other domains and for other purposes. The extent to which theory guides accounting educational work has been questioned (see Fogarty, 2014) but remains an open empirical question.

Table 11 illustrates the distribution of theory across the journals in accounting education. Theory (generously measured) does not make explicit routine appearances in the literature as a whole (20% of all pieces). More interesting is the variation that exists on a journal by journal basis. *AE*, the UK's only journal, at 32% of pieces is much more likely to contain theoretical guidance. All the US-based journals are at less than 20%, ranging as low as 7% (*GPAE*). Theory apparently is less demanded by US-based editors and reviewers in the education area. Whereas, pedagogical theory can hardly be called the *sine qua non* of success at *AE*, an impressive distinction exists.

**Table 11 Inclusion of a Theory of Pedagogy in All Papers**

	Papers	Theory of Pedagogy	%
<i>IAE</i>	157	24	16
<i>AE</i>	108	35	32
<i>JAcEd</i>	70	13	19
<i>AAE</i>	54	10	18
<i>GPAE</i>	30	2	7
<i>AEJ</i>	27	3	11
Overall	446	87	20

This difference may be driven by the tendency for cases and other instructional material to not be informed by theory. As shown on Table 7, *AE* published less of these items during this period. Accordingly, these items were removed and reanalysed with the remaining pieces. These results are shown in Table 12. This refinement improves the overall presence of pedagogical theory in the education literature from something found in one fifth of the research, to that observable in more than a quarter of it. However, it does not change our impression of the relative tendencies of the journals. *AE* continues to outpace all the US-based journals in this regard.

**Table 12 Inclusion of a Theory of Pedagogy in Research Papers**

	Main Papers	Theory of Pedagogy	%
<i>IAE</i>	74	23	31
<i>AE</i>	87	28	32
<i>JAcEd</i>	31	6	19
<i>AAE</i>	28	7	25
<i>GPAE</i>	12	1	8
<i>AEJ</i>	18	2	11
Overall	250	67	28

***Education Research in Other journal outlets (RQ10)***

This article has attempted to describe the specialty area of accounting education. In order to do this, the journals that declare accounting education to be their primary domain were selected for a content analysis. However, the articles published by these journals do not exhaust the work done in this area. A complete list of such publications would be difficult, if not impossible, to prepare. However, a list of potential non-specialty journals was compiled based on those identified by Paisey and Paisey (2005). These authors selected all the journals that had published more than one accounting education paper. To that list were added other generalist English language accounting journals which are likely to be considered to be potential outlets for work of this type. Google Scholar was used to search the content of these journals for papers on accounting education. All papers identified were then read in order to confirm that they were papers of this type based upon the criterion that the papers could have been published in one of the six specialist journals.

As can be seen in Table 13, publication of accounting education papers in these non-specialist journals was neither common nor rare. Six journals publishing an average of at least one accounting education paper per year. Nonetheless, the range of these journals suggests that accounting education is a topic of general interest to a diverse readership across the world.

**Table 13 Accounting Education Publications by Country of Authorship in Non-Specialty Journals 2005-2009**

Journal	Journal Rank*	Number of Articles	Australian Authors	UK Authors	US Authors	NZ Authors	Authors from Other countries
<i>Critical Perspectives on Accounting</i>	41	19	8.50	2.50	4.67	1.00	2.33
<i>Accounting &amp; Finance</i>	59	13	11.00			2.00	
<i>International Journal of Management Education</i>	-	10	1.00	6.50		0.50	2.00
<i>Accounting Forum</i>	-	7	2.00	2.17		1.00	1.83
<i>Australian Accounting Review</i>	-	6	4.00	1.00	1.00		
<i>British Accounting Review</i>	74	5		5.00			
<i>Accounting Research Journal</i>	-	3	2.00		1.00		
<i>European Accounting Review</i>	78	3		0.50	1.00		1.50
<i>Accounting Horizons</i>	13	1			1.00		
<i>Contemporary Accounting Research</i>	4	2			1.00		1.00
<i>Irish Accounting Review</i>	-	1					1.00
<i>Total</i>		70	28.5	16.7	5.7	4.5	9.7
% of papers		100%	41%	25%	14%	6%	14%
Cumulative %			41%	66%	80%	86%	100%

\*As per Reinstein & Calderon (2006)

Journals from all over the world are represented in Table 13. These include three North American journals (two US, one Canada), three from the UK region (two UK, one Ireland), four from the Australian area (three Australia, one New Zealand) and one from continental Europe. The list includes highly ranked journals (e.g., *Accounting Horizons*, *Contemporary Accounting Research*) and mid-tier ranked journals. The 70 papers that were published in these journals represents a considerable share (13.5%) of all accounting education work during the period.

The position of *Critical Perspectives on Accounting* as the most published in of these outlets is inflated by the seven papers it published in a dedicated issue on Chinese Learning in 2008. Even discounting the special issue, this journal appears to be an outlet of choice for many authors, particularly for papers that adopt a critical theoretic position. This journal might also capture pieces that are more theoretical or more reflective than is the norm for papers on accounting education. This tendency was confirmed by an informal examination of this journal's content in years after the period of this study.

Table 13 also shows the author nationality distribution for publications outside of the specialty journals. The most notable conclusion is the high rate of authors from Australia that publish outside the specialty journals. Their percentage of all authors that do this (41%) well outpaces the UK (25%), and the US (14%). US authors tend to depend more exclusively on the specialist journals.

The distribution of education papers in these journals reflects the location of the authors. *Accounting & Finance* appears to be an outlet of choice for some accounting education researchers in Australia and New Zealand. *The International Journal of Management Education* is a more visible outlet for UK accounting education researchers, probably due to its having been closely affiliated with a support network in the UK for business and management scholars over the past decade.<sup>15</sup> The accounting education papers in the *Australian Accounting Review*, *British Accounting Review* and *Irish Accounting Review* are, perhaps unsurprisingly, dominated by authors from the home countries of these journals. US authors prefer *Critical Perspectives on Accounting*, which during the period under study was edited in the US.

The vast majority of scholars working in this field look first to the specialist journals when trying to find a home for their work. Those readers interested in accounting education topics will typically benefit from a focused search in the specialty journals. While the outlets shown in Table 13 would probably not be considered obvious first choices for most work in this area, the extent to which scholars have published their accounting education-based research in these journals suggest a broad-based interest in the topic among diverse readerships. The diaspora of education work may suggest that authors are currently being directed towards publishing in journals that are viewed as highly-ranked in their home nations, an objective that might force them outside the welcoming arms of the specialty journals.

### **Discussion and Conclusions**

The two primary research questions presented at the start of this paper were:

1. *What are the characteristics of papers published in the six specialist English language journals in this field?*
2. *What are the editorial preferences and author inclinations that distinguish North American work from that of the rest of the world?*

In order to address these two primary research questions, ten secondary research questions were developed.

Overall, these primary research questions have been answered on a number of levels, not least in the identification of differences between the nature and style of papers published in the five US-based journals and those published in the one journal located in the UK. A difference in approach was identified in how authors conduct, analyse and present research published in these two regions. Papers published in the UK were found to be more reflective, more likely to include analysis of qualitative data, more critical, more likely to be research papers rather than teaching notes or cases, and more likely to contain references to and utilise theory of pedagogy. In contrast, the papers published in the US were found to be more descriptive and more experimentally focused.

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<sup>15</sup> <http://www.heacademy.ac.uk/IJME/home> (accessed on 20/10/2012)

Concerning teaching notes and cases, the difference between the journals in the two regions is particularly marked. The US-based journals appear to actively seek this form of academic work product far more proactively than *AE*. This activity exists somewhat ironically against the context that renders this work into a second-class category of merit for academics.<sup>16</sup> Although the current research did not explicitly study the antecedents of this production, we suspect that it is associated with the greater heterogeneity of the US academy. Within this country's proliferation exists segments that still find reward for such work. In addition, the American spirit may also contain a stronger urge to render the work of academics into "useful" products.

Insofar as the US-based journals and *AE* are so different in many regards, the existence of a singular community of authors would be difficult to vouchsafe. A bifurcation works to the disadvantage of authors outside the USA. If a distinctive North American style exists, those on the outside of five of six specialty journals will experience entry barriers that perhaps are not fully anticipated or appreciated. If known, some might choose not to submit their work to journals based in the US. However, the opposite may not be the case. Many US-based authors publish in *AE*, which suggests that while those outside the US may face or, perceive that they face barriers that make publication there more difficult, US-based authors seem well capable of working in the very different style required by the UK-based outlet. This asymmetry may reflect the larger size of the US academy with interest in accounting education research. Alternatively, it may suggest more heterogeneity in the training of US scholars.

To assume that authors with accounting education manuscripts have the ability to weigh all their choices of outlets in a rational manner would be an extreme position to take. Rationality in this context is predicated on visibility. The accounting academy may have international pretensions, but a seamless world of opportunity does not exist. Authors seem to prefer to publish in journals based in their home country. Such journals are more likely to be visible to those within small proximity. This is especially true for private subscription journals that have limited means to promote themselves. Authors may also believe that a shared nationality with the editor (and perhaps the majority of the editorial team) may give them an advantage regarding the reception of their manuscript. At a minimum, this shared background may enable authors to more readily motivate their papers. Another reason authors tend to "stay at home" is the belief that more "credit" exists for successful publication of that sort. As viewed by promotion and tenure committees, publishing in a familiar journal may be more favourably received. Empirical evidence on the matter does not seem to exist.

With five of the six specialist journals located in the US, authors from that country interested in accounting education may have somewhat of an advantage. Certainly, US authors in this area see a wider range of feasible outlets for their work. They are

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<sup>16</sup> Evidence of this exists both in the many reviews of the education literature that first ignored and then marginalized instructional material, and in the journals themselves that regularly segregate this work in their table of contents.

not dependent upon a single home journal (like UK authors). This creates several opportunities. Those US-based authors in need of acceptance, have several chances within the domestic specialist journals, all of which share a worldview on what is important and what are the critical infrastructural parameters of higher education. Multiple journals also enable authors to sidestep obstreperous reviewers. Everyone who teaches can be a self-styled expert in accounting education, and reviews exhibit greater variability of this sort. However, what consequences the geographically uneven distribution of outlets ultimately has is unclear, given the “chicken and egg” problem of authors and outlets. Journals can only publish what manuscripts are submitted but, generally, the nuances of the review process come to be known to authors only through these self-selection processes.

One could suggest that the array of non-specialist journals should have included many more. If the 99 journals ranked by Reinstein and Calderon (2006) represents a reasonable estimate of the universe of outlets for the scholarly work of accounting faculty, we could say that 88 of them<sup>17</sup> chose to publish no accounting education work over this five year period. This lacunae includes the consensus ‘best’ mainstream journals (e.g., *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*) and high quality “critical” journals (e.g., *Accounting, Organizations and Society*; *Accounting, Auditing, and Accountability Journal*). Whether or not authors submitted papers to such journals would be interesting to know, but may not be the important point. Authors have come to an understanding that the specialty journals represent the best home for their education work. This group of outlets can be expanded, but only to a relatively constrained degree. That this feasible set does not include the journals that “count” the most, one could imagine that we have built a fashionable ghetto.

Table 13 suggests the Australian authors are most likely to publish their education work outside the specialty journals. This may reflect the fact that authors in that part of the world lack a native specialty journal in accounting education. Contrast that with the relatively minor tendency of US authors to escape the specialty journals. With five accounting education journals located in the US, these authors are likely to feel that the specialty journals are a more natural fit for their work.

Further support for the existence of this barrier to publication can be found in the comparison between the geographical demographics of the editorial teams of the US-based journals compared with that of *AE*. If we accept the premise that accounting education is quite different across the world, journals should strive to build an editorial team that appreciates those differences. *Ceteris paribus*, the multi-national editorial board of the UK-based journal should be more receptive to these diverse perspectives. The US-centric editorial boards of the North American journals suggests that they have decided that such cultural capabilities are not as important as other objectives for the distribution of expertise.

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<sup>17</sup> Five of the specialist journals are included in the list and six other journals from that list were found to have published work in this area, as shown by Table 13.

The human capital that continues to be expended on behalf of the pursuit of quality in this area only perpetuates the gulf between the forms of enquiry and scholarship published in these two communities. There seems to be deep divides in matters such as the role of theory and the importance of objective evidence. Such disagreements, whether acknowledged or not, create closed communities, which could be damaging to both sides of the community of accounting educators. The magnitude of the consequences of the schism must be left to future research to quantify and elaborate.

In many ways, the accounting education sub-discipline shares much with other research specialties. Efforts to publish in specialty journals are a product of the incentives that exist for authors. In bygone times, specialty journals such as those in accounting education were given respect, and work placed in them was given considerable credit, albeit perhaps less credit than for work in more mainstream outlets. More recently, less value has been placed on work placed outside the preferred journals. This suggests that academic pieces are less likely to be read on their merits, and more likely to be subsumed by the vague reputation of the outlet. Among many differences isolated by this article, this trend seems to be a regrettable similarity across nations.

The international claims for the accounting educational specialty are first limited by the fact that five out of six major journals in the area are located within the US. While the sole UK journal is a particularly strong one, and admirable in many ways not explored by this article, it is only one. Given the patriotic tendencies of US-based journals, some of which are documented in this article, one non-US journal does not seem to provide adequate counterweight. Here, the failure of an accounting education journal to emerge in either Australia or New Zealand is somewhat surprising, given the presence of accounting faculty from those geographic areas among the most prolific authors of the sub-discipline.

Overall, this study has contributed to our understanding of the nature of the research and scholarship published in this field. In doing so, it has clarified the differences between the six specialist journals and what they do and do not tend to publish. As a result, scholars can use the results to better identify which of these journals they should target for their work. However, this is a contribution to our knowledge of these outlets that needs to be used with care. Journals periodically refocus their aims, and authors would be well advised to follow the leads available, many of which happen too rapidly to be captured well by review articles, before targeting an outlet. One obvious example of such a shift in policy occurred immediately after our review period ended. *IAE* (which changes editor every three years) introduced a policy of attempting to attract and publish research of a more international nature (Pasewark, 2010) and attempting to ensure that its American authors pay some heed to their international readership.<sup>18</sup> Change is always

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<sup>18</sup> Evidenced by private communications with Associate Editors of *IAE*, based on reviews conducted, communications with the Editor and editorial board meeting comments and reports.

possible, but without notice to the contrary the empirical evidence suggests the likely default position.

As the many accounting education surveys that preceded this one clearly indicate, no review is capable of identifying everything in this field. The authors stood back, surveyed all that lay before them, reflected upon it recognising the potential limitations of the coding and categorisations involved, and constructed the reality they believed they had uncovered. The one presented here stressed geographic-based divisions in the literature. We found a more complex research and publishing community than anticipated. We believe that what we describe presents opportunities to faculty for changes of direction and focus that may not have been identified previously. The findings of this study may guide them towards a more efficient research and publishing strategy, one that recognises that geographical boundaries should not determine where authors publish or what literature to use as a source, but which takes into account the different expectations of the specialty journals as a group.

The review of this segment of the accounting literature should not ignore that accounting academics now live in challenging times. Increasingly, they are being rewarded not to target specialist outlets for their work, which will undoubtedly lead to their not initiating work that would only be well received by the specialist journals. Further work will be necessary to determine the consequences of such reward structures on the careers of faculty and upon the quality of the scholarship that they produce.

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