

REVIEWS AND DEVELOPMENTS IN ACCOUNTING EDUCATION LITERATURE: A LONGITUDINAL ANALYSIS OF SPECIALIZED JOURNALS

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Abstract: This paper provides a comprehensive analysis of accounting education research, drawing on 19 review articles (1986–2023) and a quantitative assessment of studies published in specialized journals (1997–2024). Methodologically, the research integrates qualitative and quantitative approaches, covering the widest time span examined to date. The volume of articles has fluctuated, with peaks (2006–2009, 2022–2024) and troughs (2013–2015, 2019–2021). Key themes include instruction in specific content areas, student issues, faculty, and the teaching/assessment process, with empirical and descriptive studies being evenly balanced. The main data source continues to be the United States, Canada, and Mexico, while contributions from Europe, Australia–New Zealand, and emerging regions (Asia, Africa, the Middle East) have progressively increased. The conclusions underscore the importance of rigorous methodologies, the integration of educational technologies, and the expansion of both geographical and interdisciplinary contexts. The paper also recommends placing greater emphasis on diversity and inclusion and aligning the curriculum with the changing needs of the accounting profession.

Key words: Accounting education; literature review; digital technologies; curriculum design; students

JEL Classification: I23; M41

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