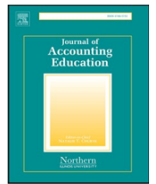




Contents lists available at ScienceDirect

Journal of Accounting Education

journal homepage: www.elsevier.com/locate/jaccedu



The implications of student personality types for excellent teaching in accounting higher education: A systematic literature review[☆]

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ARTICLE INFO

Keywords:

Accounting education
Auditing course
Financial accounting course
Management accounting course
Personality
Systematic literature review
Teaching excellence

ABSTRACT

Prior research suggests that personality plays an important role in shaping accounting students' learning and professional development. This study synthesises 83 empirical articles published between 1972 and 2024 that examine the role of personality in accounting education. Using the Antecedents–Decisions–Outcomes (ADO) framework, the SPAR-4-SLR protocol, the PICOS search tool, and the PRISMA reporting flow, the study draws on Scopus and ABDC-listed journals. The thematic analysis identifies six key areas through which personality influences accounting students: personality dynamics, academic performance, accounting careers, ethical behaviour, professional behaviour, and entrepreneurship. Based on these findings, the study proposes a conceptual framework and personality-based pedagogical strategies to support teaching excellence. Specifically, the study recommends three teaching strategies: a balanced personality approach to financial accounting, a structured analytical transition to management accounting, and a practical scepticism approach to auditing. The present study also highlights the lack of research on personality in the tax profession or tax courses, which could guide future researchers.

Link of the article: <https://doi.org/10.1016/j.jaccedu.2026.101055>