



Changemakers: Creativity and Value Creation

Assignment 2: Reflection on Research Process

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Doing research is rather challenging, especially for a person with a limited interest in reading and writing. I am an accounting major, and I have quite a strong liking for figures and numbers. For this reason, I find writing to be a very challenging task. During the course of my research study, however, I have developed a remarkable interest in writing, knowing I can somehow help advance my field of study. However, the journey has had its fair share of challenges.

The Reflective Cycle by Grham Gibbs in 1988 offers a structured form of learning from personal experience. This model enables the analysis of an event, and since it is cyclical, this makes it much more appropriate for recurring events. Thus, it allows learning and planning based on both positive and negative outcomes (Gibbs, 1988). Gibbs' framework has a reflection constructed from 6 stages: description, feelings, assessment, analysis, conclusion, and action plan (Jasper, 2013). With the help of this model, I will analyze the research approach I pursued for the preliminary review on the topic: "Trends and Challenges in Accounting Education: Equipping Future Accountants for the Digital Era."

A. Description

The research procedure involved identifying an issue in accounting education, formulating a precise research question, selecting a research methodology, gathering primary data, presenting the findings, evaluating the data, and drawing a conclusion. The ability to reflect on this methodology will enhance my research skills and subsequently add depth to the review of how they may support both academic and professional development.

The research effort was multilevel, inclusive, and multisided, in the very stages of cognition of an issue, formulation of a research topic, and selection of an approach to research in general. The focus of the research was on the difficulties associated with incorporating digital innovation, such as Artificial Intelligence (AI), into accounting education. During the time of research, I have met problems in gathering in-depth scholarly articles on the subject or related topics, due to the novelty of the phenomenon of digital transformation in an accounting context. The majority of prior studies were generic in their scope and had not been focused on implications for education; therefore, it had been quite problematic to find literature that would be fully applicable to this area. Despite that, the response rate of the survey was quite low, hence this raises many questions about the reliability and validity of the data collected. Based on my

initial planning, most of the questions included in the questionnaire should come from interviews, but the opportunity to interface with professionals or related was not timely. As a student, I may not have had the opportunity to get in touch with them in the right way, and their schedules were tight and hardly available.

The topic of my research is: “Trends and Challenges in Accounting Education: Preparing Future Accountants for the Digital Age.” Due to that, I am currently pursuing a major in accounting, and the topic of integrating AI into accounting practice provides me with much interest. My goal was to probe how learning methodologies are adapting to technological changes, and whether or not they are properly equipping students with the necessary skills for a technology-driven industry.

To attain a comprehensive understanding, mixed-methods research has been adopted, combining the collection and qualitative and quantitative data. The methodological framework made it easy to collect data through the representation of multiple voices and insights: in-depth insights come from educator and learner qualitative interviewers, while quantitative questionnaires provided broad statistical back-up for such findings. Through the utilization of various methodologies, I successfully triangulated the data, thereby enhancing the validity and reliability of the findings (Creswell, 2014).

In this current stage, I have failed to conduct research from educators, learners, or professionals due to the non-accessibility, I have then gotten my questionnaire questions through research and general thoughts online. The quantitative data are distributed to a wider set of participants, as the result will be more saturated. My findings are presented in a well-organized manner, with statistical data to illustrate the current trends and difficulties in accounting education (Saunders et al., 2019).

B. Feelings

In each phase of the process, I have experienced a spectrum of emotions. Initially, as I defined the problem and developed the research question, I felt some degree of confidence and lucidity given that the research area ‘Accounting and Artificial Intelligent Technology’ has fascinated me for several years. Nevertheless, as I explored a deeper side of the topic, confusion and frustration ensued. The incomplete focused investigation into digital innovations in accounting education,

together with the challenge of locating relevant literature has contributed to feelings of anxiety and occasional overwhelm.

The choice of the research methodology and the process of data collection elicited a unique spectrum of emotions. I felt trepidation about the adoption of a mixed-method approach for the reason that I may not achieve sufficient or meaningful results by which to develop a strong conclusion.

The procedure of administering interviews and anticipating responses to questionnaires generated feelings of anxiety, as I had concerns regarding the adequacy and reliability of the data I would collect. I encountered episodes of self-doubt, pondering the validity of my selected methodologies and the possible importance of my endeavours. However, once I presented my idea and results, initial intimidation gradually led to the feeling of achievement and pride. Considering the problems that occurred while gathering and analysing data, I was proud of the work I conducted. I realized that I had added much knowledge about the changing relation between the accounting education field and this increased my self-assurance about both my research methodology and the results received (Gibbs, 1988).

C. Evaluation

Throughout the research endeavour, multiple elements emerged that were perceived as advantageous as well as challenging. The early recognition of the issue constituted a significant asset as it effectively confronted a pivotal concern: the integration of digital technologies into accounting education. This alignment with market trends and the increasing expectations of the profession highlighted the necessity of preparing prospective accountants with the competencies required to adjust to digital innovations (Qasim et al., 2022). Nevertheless, the initial uncertainty in defining the necessary conditions necessitated additional adjustments to ensure that the study was both feasible and meaningful.

The development of the research question occurred through an iterative process. Initially broad, the topic was narrowed down via feedback and a review of relevant literature to the specific inquiry. This refinement guided the research by emphasizing specific trends and levels of preparedness, thereby facilitating a more targeted approach (Creswell & Creswell, 2018).

Certain advantages and challenges were noted with the use of the mixed-methods research approach. The complementarity of qualitative interviews and surveys allows for a broad view with the expression of different opinions from educators and students to professionals. Challenges were faced in managing logistics related to data collection, limiting sample size impacted the overall depth of results (Bryman, 2016).

D. Analysis

The employed research methodology was shaped by various theoretical concepts explored within the program, which directed decisions at all stages. The recognition of the problem stemmed from the imperative to synchronize accounting education with advancements in digital technology, a topic that is vigorously supported by current scholarly discourse on educational reform in response to technology transformation. A mixed-method approach was adopted, informed by theoretical frameworks requiring triangulation to allow the melding of qualitative richness with quantitative expansiveness in providing a holistic perspective (Bryman, 2016). This allowed for findings to be cross-verified, hence increasing reliability.

Various obstacles arose, such as problems with time management and data collection. There was a need for effective time management because the research topic needed refinement through an iterative process, and different data collection methods needed to be balanced. Problems in data collection, such as low response rates in questionnaires, were resolved through follow-up methods, but with minimal success. This experience emphasized the need to consider more efficient recruiting methods, with or without incentives, to enhance the response rate.

It also supported the literature on mixed-methods, which continually discusses the complexities involved in combining qualitative and quantitative data. To match the 2, careful consideration of where the results from the other method could help to support or explain had to be accorded. Qualitative findings from interviews provided context to trends found in quantitative data, further validating the literature that mixed approaches have a more complete outcome stated by Creswell & Plano Clark (2018).

The assessments provided by instructors and peers were in agreement with established theoretical perspectives regarding the progression of iterative research. The emphasis on refining

research inquires and methodologies is consistent with a constructivist framework, where knowledge is developed through continuous reflection and feedback. This process clarified uncertainties and ensured that the research adhered to exemplary standards within academic investigation.

E. Conclusion

Several useful findings came out of the research; the most critical of which pertained to the need to adopt a mixed-method approach to capture variant viewpoints in accounting education. The inextricably linked qualitative and quantitative data proved effective in identifying pitfalls in the existing curriculum and proposing ways through which these could be improved. The findings also relate to issues explored within the curriculum, particularly those pertinent to methodological soundness and the triangulation of data (Bryman, 2016).

Especially if this study was conducted again, some changes would be made. For example, theoretically, increasing the sample size by including more demographic variation would allow more generalizable results. Also, recording for more time would account for an overall better record. These changes would serve to reinforce research findings and allow more insight into patterns.

F. Action Plan

Numerous steps will be taken to apply the knowledge learned in this study to future professional and scholarly work. First, a methodical process will be used to write research questions and identify problems, keeping in mind what was learned regarding the need for focus and specificity of such questions and problems (Creswell & Creswell, 2018). Second, exploratory research will support the development of projects moving forward by helping to define the scope of these projects in their infancy.

Such feedback might be better utilized in future studies if it is specifically elicited at all stages of the research, rather than only at the preliminary stages of the planning. In this way, the study will fall into line with its objectives and meet the expectations of those with a vested interest in it. To enhance the comprehensiveness and legitimacy of forthcoming research, a focus will also be directed towards acquiring new competencies, including advanced techniques for data analysis (Flick, 2018).

Gained knowledge and experience from the study will influence my career, especially within academia and accounting education. Having realized and deficiencies of the existing techniques and the importance of digital literacy, I will be well-placed to contribute to the development of curriculum and educational innovation that not only addresses evolving needs but also the requirements of the profession.

Reflection on Individual Learning and Conclusion

This research has greatly enhanced my personal growth, especially in research work and critical thinking. One of the major areas of my growth has been the ability to read journal articles for their central arguments and to integrate multiple perspectives. This is a process that has enhanced my lateral thinking ability; this includes the ability to connect different ideas that seem, irrelevant to each other, A and B, for instance, in giving a new realization concerning my research topic.

This experience has also shaped my approach to future research by helping me realize the significance of choosing a topic that truly interests me. An interesting research topic engenders increased drive and a deeper interest in the subject matter; the discoveries that could be developed are even more significant. In the future, while selecting topics, I shall make sure to get closer to my interests so that I can maintain my passion for doing research.

Application and change of comment and concept have been tough to apply considering the present skill level. Though I may not be proficient in them, I have consciously applied constructive criticism to refine my approach. Through the process, one realizes it is all about keeping an open mind for criticism and realization of research as an iterative process: a work is never complete but perfecting remains continuous.

The reflection process has been heavily facilitated through the Gibbs Reflection Cycle, which has identified my strengths and weaknesses, reviewed my experience, and developed my future improvement.

(2050 words)

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