



Gamification System Design for Promoting Heterophily in Accounting Education

Jewoong Moon¹, Laura McNeill¹, and Christopher Edmonds²

¹ The University of Alabama, Tuscaloosa, United States

² University of Alabama at Birmingham, Birmingham, United States

jmoon19@ua.edu

jlmneill@ua.edu

cte@uab.edu

Abstract. This positional paper focuses on promoting heterophily in accounting education using the Classcred gamification system. The system incentivizes students to collaborate with peers from diverse cultural backgrounds, which fosters diversity and intercultural competence. This paper proposes future research goals to assess the effectiveness of the gamification system and its potential impact on promoting heterophily and diversity in accounting education.

Keywords: Gamification, Heterophily, Accounting Education, Positional Paper.

1 Introduction

Diversity, equality, and inclusion in the workplace have gained increasing attention in recent years. Promoting diversity and inclusion is essential to building a more equitable and representative workforce in the accounting sector, which has traditionally been dominated by a homogeneous group of individuals. In order to do this, it is crucial to promote heterophily in accounting education, which is the inclination for people from various backgrounds to connect and interact with one another. This encourages people from different cultures to exchange ideas and experiences, which promotes the development of intercultural competence [1]—a crucial skill in today's globalized economy. Gamification is a possible approach for encouraging heterophily in accounting education. The design has been demonstrated that gamification, which is the application of game design principles in non-game settings, raises awareness and engagement among learners in a variety of educational contexts. We can create a highly interactive learning setting that encourages heterophily and intercultural awareness in accounting education by creating a gamification system that benefits students for interacting with one another and working together on projects. In fact, there are not sufficient investigations examining at how gamification affects intercultural awareness and diversity in this area, despite the potential positives of using it to encourage heterophily in accounting education. In order to encourage diversity and enhance learning outcomes in the accounting business, gamification systems for accounting education will be developed. This study highlights the need for more inquiry in this field and examines the potential of gamification in promoting heterophily and intercultural awareness in accounting education. Our research question is: How can we further develop and refine gamification systems to promote heterophily in accounting education and measure their effectiveness in promoting intercultural awareness and diversity?

2 Context

Heterophily is a concept that calls for encouraging involvement and interaction between people from various backgrounds in accounting education in order to promote diversity and inclusion [2]. It is a crucial part of developing the accounting workforce because it gives students the chance to learn the skills they need to deal with the difficulties of a worldwide economy and collaborate with people from different backgrounds. In accounting education, promoting heterophily can contribute to workforce development by providing students with opportunities to collaborate and exchange ideas with peers from different cultural backgrounds. It can enhance their intercultural competence, which is essential for interacting and communicating effectively with individuals from different cultural backgrounds. By promoting heterophily, students can gain a deeper understanding of different cultural values and behaviors, develop empathy and appreciation for diversity, and learn to navigate cultural differences effectively. In this sense, gamification has been a potential strategy to promote individuals' heterophily. The development of a gamification system that aligns with the competencies required for the accounting industry can enhance learning outcomes and promote heterophily among students. Our project will use ClassCred [2], a gamification tool designed to boost student engagement and motivation in online accounting courses using communication platforms like Slack or MS Teams. With ClassCred, instructors can create rewards, badges, polls, debates, peer-graded assignments, announcements, and a peer reward system to incentivize student participation. The platform is free for instructors and is designed to foster a more enjoyable and motivating learning experience for students.

3 Future Research and Design Directions

3.1 Exploring Pedagogical Approaches to Guide Students' Accounting Competence

One potential direction is to investigate pedagogical approaches that guide students' intercultural awareness during interactions with gamification systems. This could involve exploring the effectiveness of different instructional strategies, such as culturally responsive teaching, on promoting intercultural competence and diversity in the classroom. Additionally, designing learning activities that encourage students to engage in intercultural dialogue and reflection could be a useful approach to fostering a more inclusive learning environment.

3.2 Testing a Large Language Model and Prompt-Based Learning in ClassCred

It is important to design an assessment/formative feedback model embedded into ClassCred. This could involve using natural language processing algorithms to analyze student interactions and provide personalized feedback and recommendations for connecting students with different cultural and ethnicity backgrounds. By leveraging the power of machine learning, this approach could help to automate the assessment and feedback process, thereby allowing instructors to more effectively promote diversity and inclusion in the classroom.

3.3 Development of a Student/Instructor-facing Learning Analytics Dashboard in ClassCred

We can design an interface for student/instructor-facing learning analytics to increase awareness of intercultural connections and incentivize students based on their connections with individuals from various cultural/ethnic backgrounds. The dashboard can use a range of performance measures, such as the quantity of connections made, the regularity of interactions, and the diversity of backgrounds reflected in connections, to show students' intercultural competence. This strategy can give students a gamified incentive to connect in a variety of ways and encourage heterophily in the classroom.

4 Conclusion

Promoting heterophily in accounting education is essential to achieving the inclusive design of accounting education courses. Gamification is a potential approach for encouraging heterophily in accounting education. It can create an interactive learning environment that encourages students to engage with one another, work together, and develop intercultural competence. Future research and design directions should include exploring pedagogical approaches, testing large language models and prompt-based learning, and developing a student/instructor-facing learning analytics dashboard to promote intercultural connections and incentivize students based on their connections with individuals from various cultural/ethnic backgrounds.

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