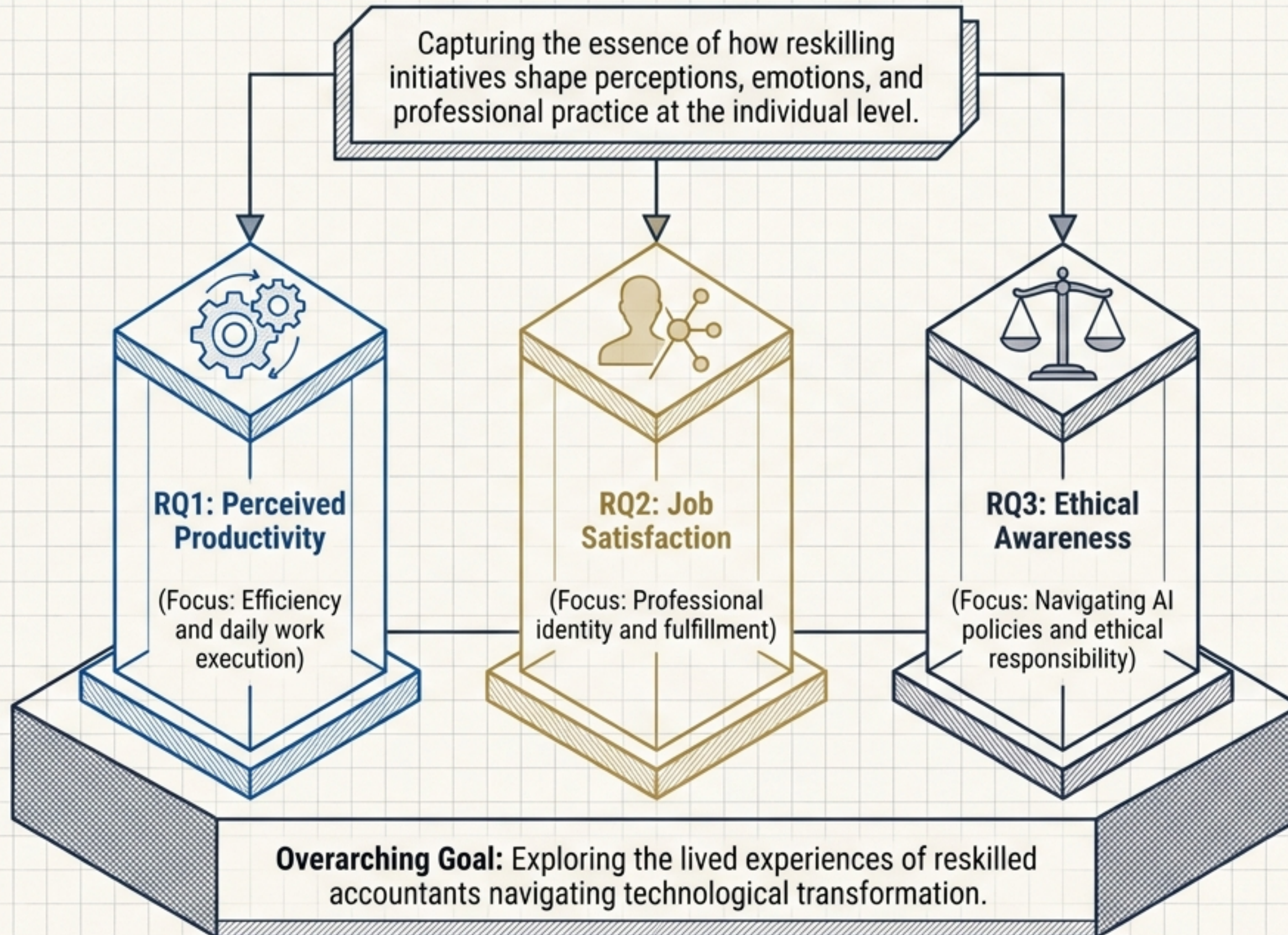


# Reskilling Accounting Professionals for the AI Era

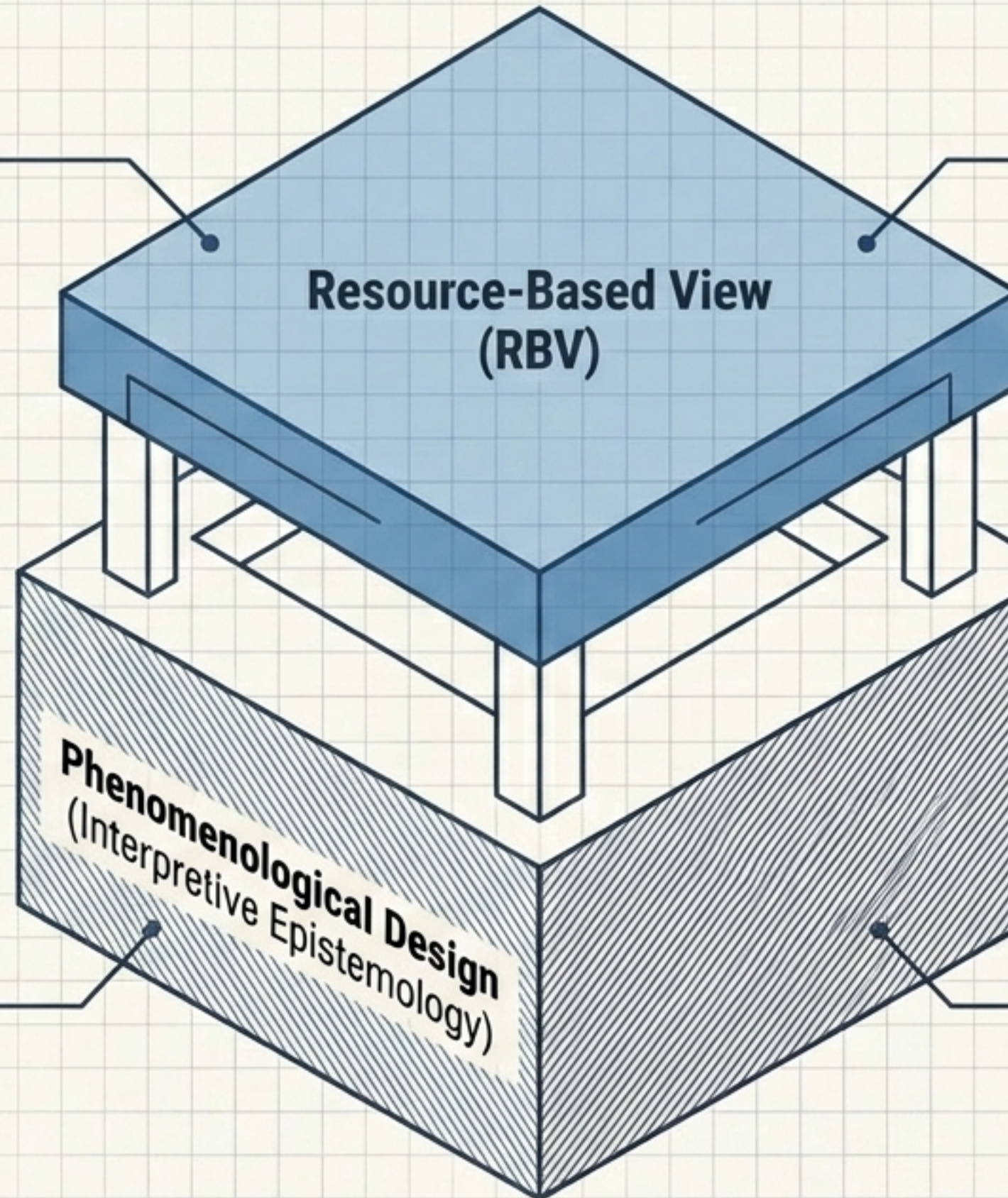
A Phenomenological Data Collection Blueprint

Ammar M. Ashour | Doctor of Business Administration | California Southern University



**Function:** Treats reskilled professionals as strategic, competitive organizational assets.

**Action:** Frames skill acquisition, role transformation, and ethical reasoning as competitive advantages.



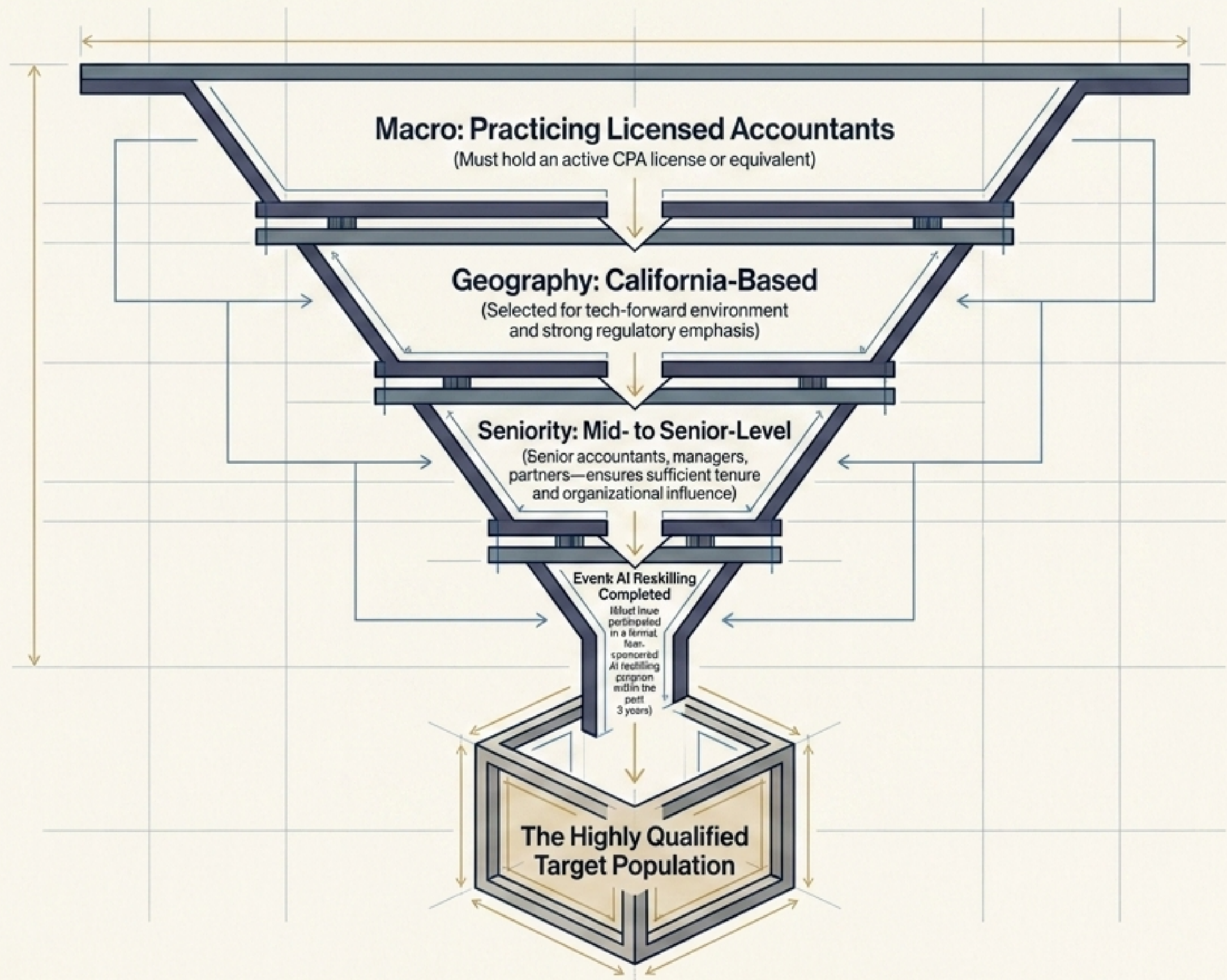
**Resource-Based View (RBV)**

Aligning interpretive epistemology with strategic human capital theory to view professionals not just as users of AI, but as strategic assets.

**Phenomenological Design (Interpretive Epistemology)**

**Function:** Enables deep exploration of intersubjective phenomena and rich, contextual narratives.

**Action:** Rejects predefined categories to uncover the true essence of lived experience.



## Primary Pathway: Criterion-Based Sampling

**Detail:** Ensures all four eligibility requirements are strictly met.

## Secondary Pathway: Snowball Sampling

**Detail:** Leverages professional networks for specialized referrals to access hard-to-reach candidates.

**The Screening  
Questionnaire**

## Thematic Saturation

### 7 to 15 Participants

**Detail:** Data collection proceeds in increments of 2-3 interviews until thematic saturation is achieved (no new substantive themes emerge).

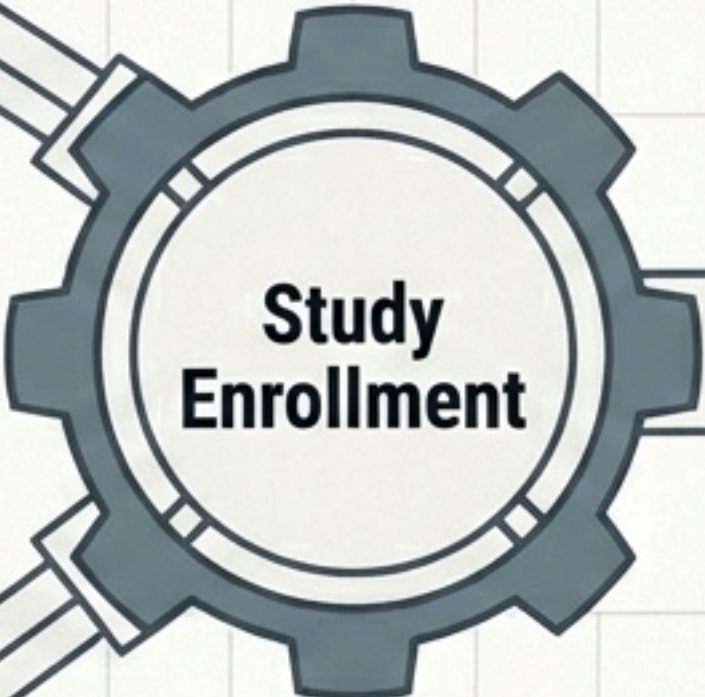
Prioritizing depth of phenomenological insight over statistical representativeness.

### LinkedIn Professional Networks

**Tactic:** Advanced Boolean searches targeting CA-based CPAs with mid/senior titles and AI credentials. Direct, transparent outreach.

### CPA AI Training Providers

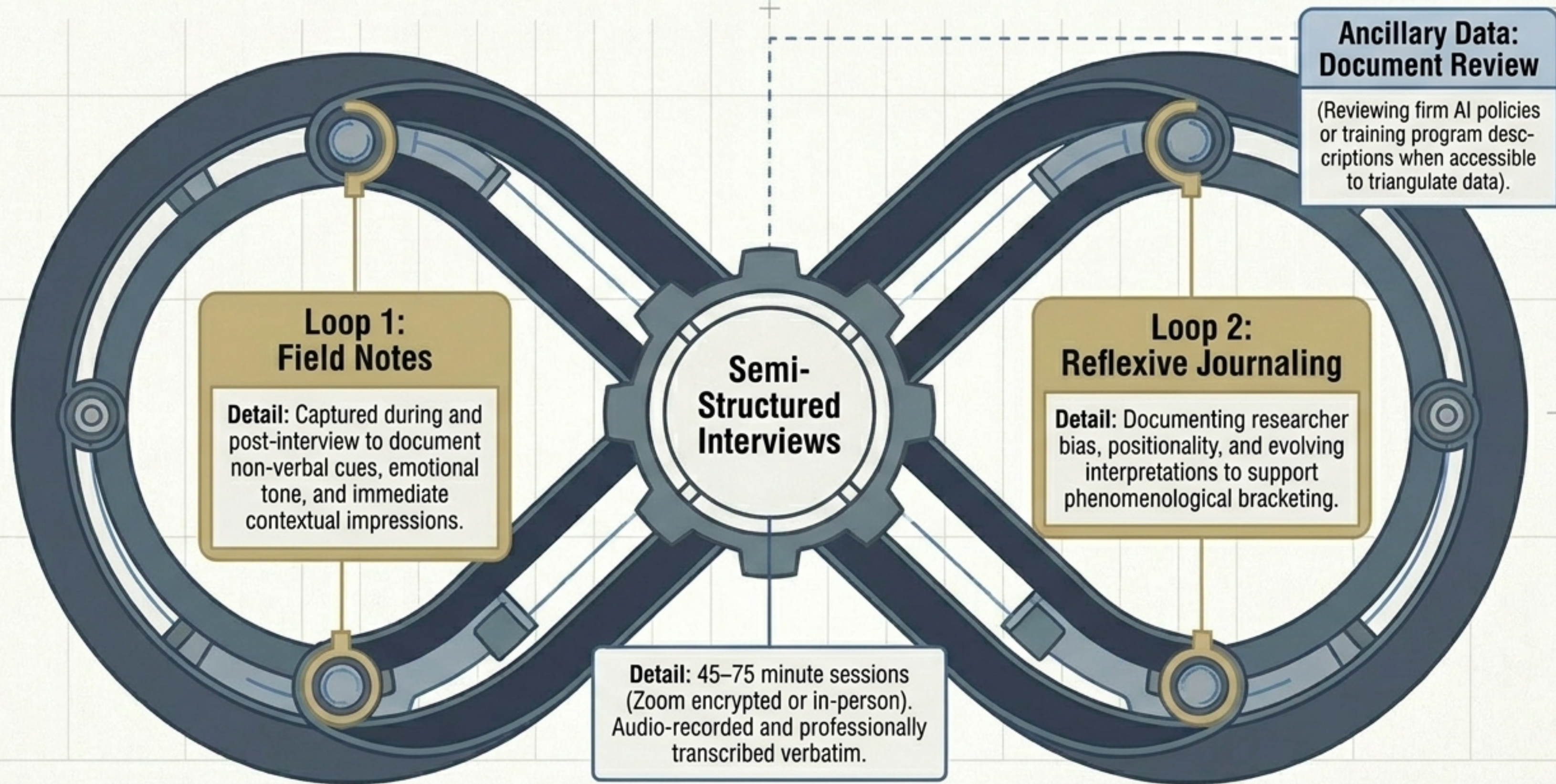
**Tactic:** Engaging alumni networks from specialized providers (e.g., Surgent CPA Review, Becker Professional Education, CPA Academy).

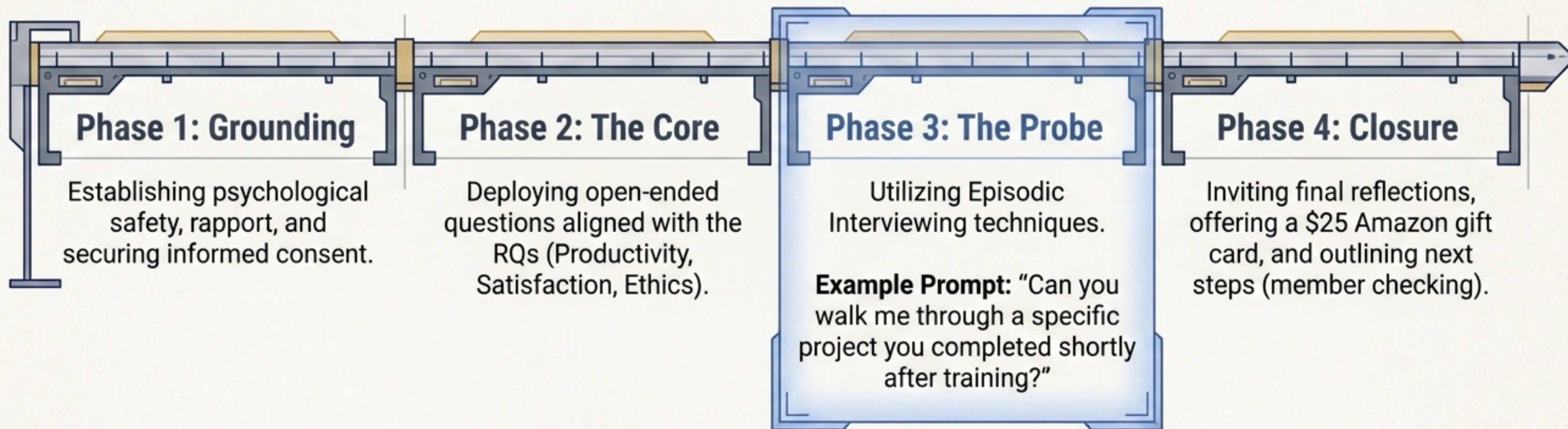


### Official Professional Institutions

**Tactic:** Partnering with AICPA and CalCPA. Distributing IRB-approved recruitment flyers via member newsletters, forums, and CPE events.

A diversified outreach engine designed to capture a cross-section of firm types and training backgrounds.





## CREDIBILITY

**Actions:** Prolonged engagement, comprehensive Member Checking (participants review transcripts within 2 weeks), and Peer Debriefing with the dissertation chair.

## TRANSFERABILITY

**Actions:** Capturing thick, rich descriptions of the professional context, program modality, and specific participant characteristics.

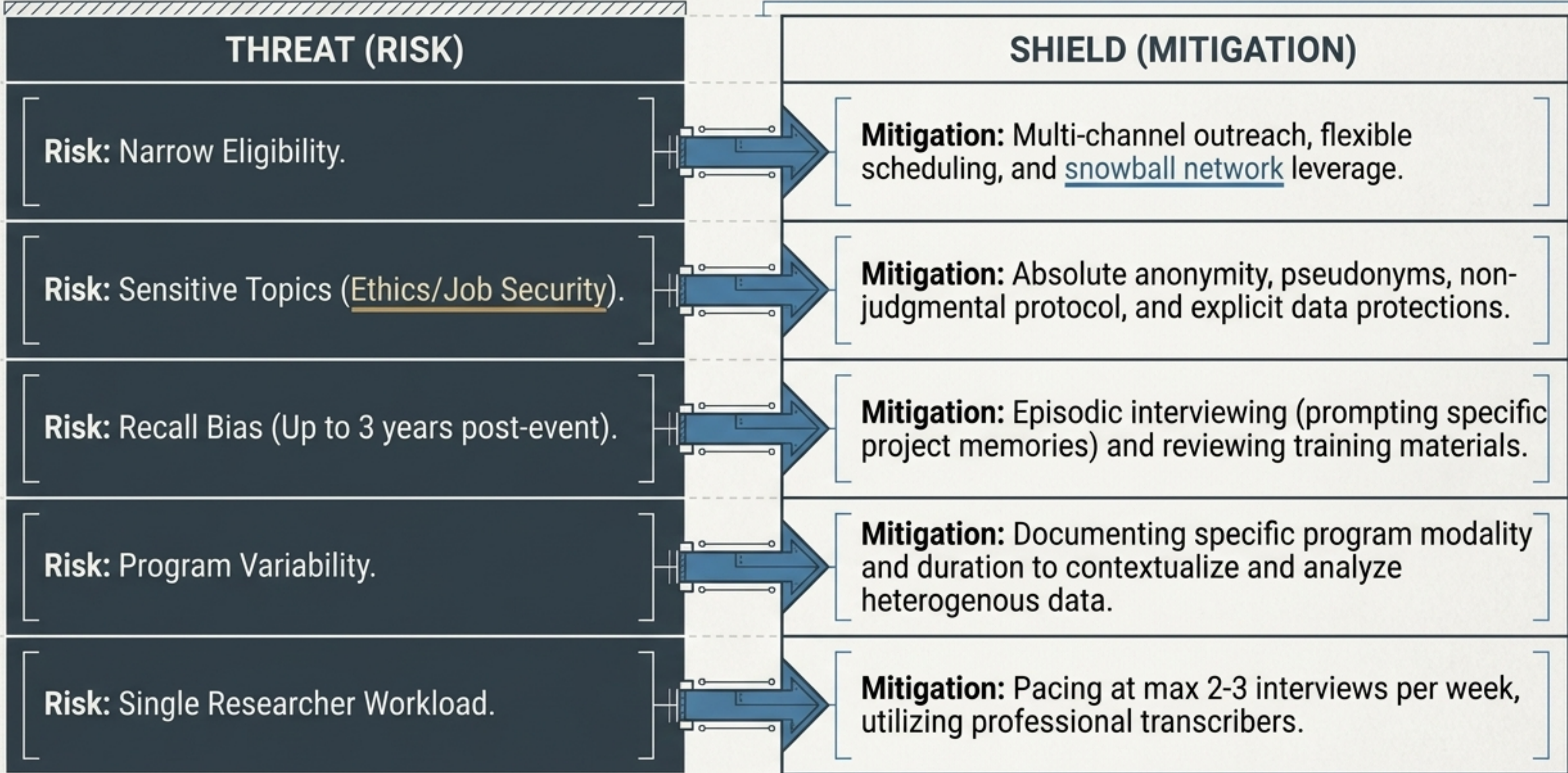
## DEPENDABILITY

**Actions:** Maintaining a meticulous audit trail documenting all methodological decisions, procedural consistency, and coding iterations.

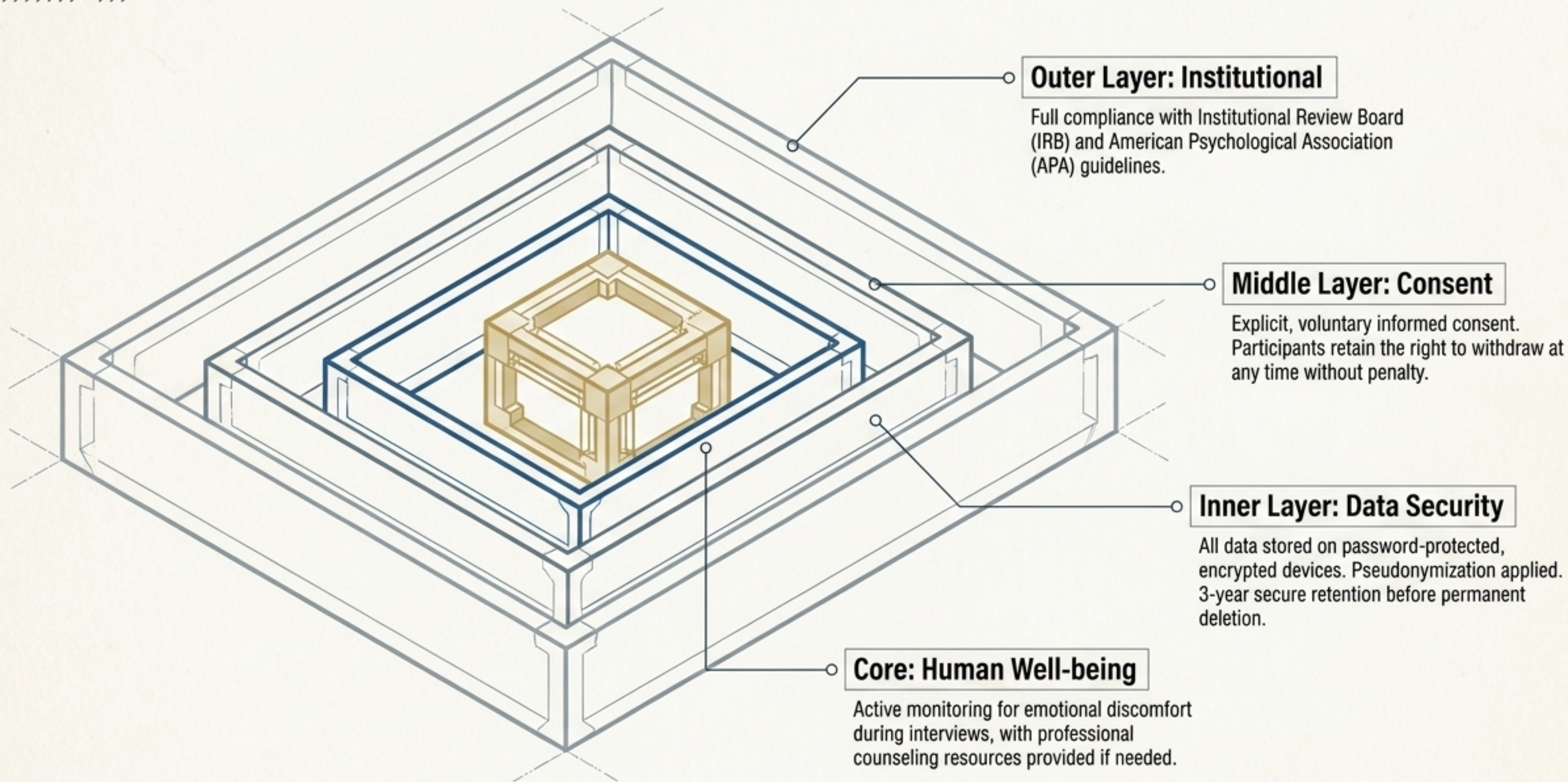
## CONFIRMABILITY

**Actions:** Rigorous reflexive journaling for bracketing, and grounding all final analytical interpretations in direct participant quotes.

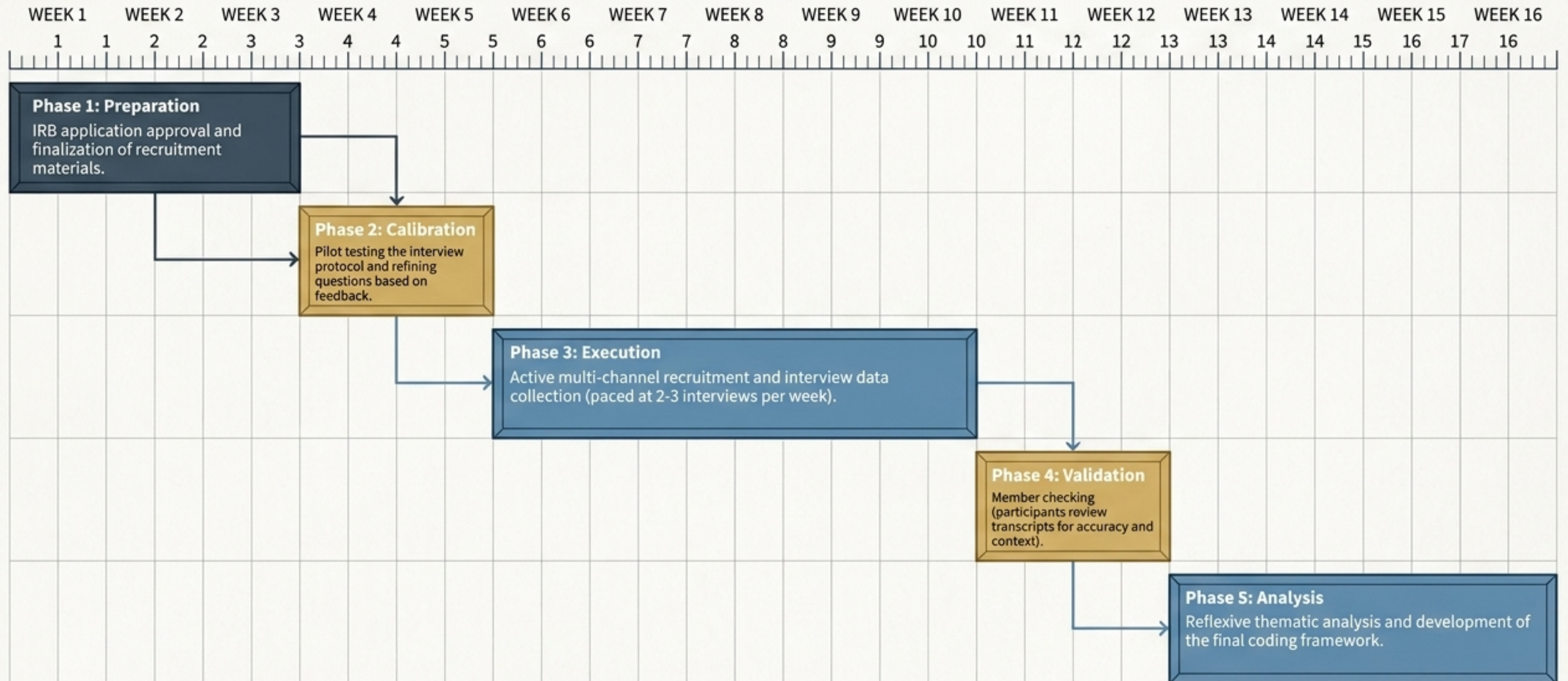
# THREAT VS. SHIELD: STRUCTURAL STRESS-TEST DOCUMENT



# ARCHITECTURAL VAULT: ETHICAL & DATA SECURITY CONTAINMENT



# PROJECT SCHEDULE: PHASED ENGINEERING BLUEPRINT



# RESEARCH METHODOLOGY: HOLISTIC CAPSTONE FLOW DIAGRAM



Ultimately generating actionable insights for human-centered AI integration, defining how AI shapes the modern accountant's identity, ethics, and strategic value.