

The snowballing benefits of a novel gratitude intervention with accounting students

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Abstract

This study explores the impact of a novel gratitude intervention on the resilience and well-being of undergraduate accounting students. The intervention, integrated into a capstone course, required students to write regularly about their accomplishments and gratitude over a semester. The novel aspect of the gratitude intervention was the use of a two-pronged approach that went beyond gratitude recording to include identifying accomplishments. Qualitative analysis of 31 students' reflective journals identified key themes from the novel gratitude intervention, such as increased self-awareness, positivity, motivation, and enhanced relationships. As the students identified accomplishments and gratitude situations, their awareness of these increased. Such situations were more readily identified, thus resulting in a snowball effect. The combined recognition of accomplishments and practising gratitude fostered a positive mindset, reduced stress, and improved academic engagement.

The study aligns with the Positive Psychology Interventions (PPIs) framework, which emphasises the benefits of gratitude practices on emotional and social well-being. The results suggest that incorporating gratitude exercises, including the identification of accomplishments, into the accounting curricula can significantly enhance students' resilience and overall well-being. The study underscores the potential of gratitude practices to create a supportive and effective learning environment.

This research contributes to the growing body of literature on the intersection of gratitude, resilience, and academic success, offering practical strategies for educators to support student mental health and lifelong learning. Future research should explore the optimal duration and timing of gratitude interventions to maximise their effectiveness.

Key words: Accomplishments, Accounting Students, Gratitude, Positive Psychology Interventions (PPIs), Snowballing.

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Introduction

The accounting profession is undergoing rapid transformation, requiring educators to rethink how they prepare students for an evolving and uncertain work environment (Hahn et al., 2024; Tavares et al., 2023). Rather than solely focusing on producing work-ready graduates, education must cultivate adaptability, resilience, and lifelong learning (O'Connell et al., 2023). Resilience, often defined as the ability to recover from adversity (Aburn et al., 2016; Vella & Pai, 2019), is critical in navigating these challenges. Research suggests that gratitude fosters resilience (Li et al., 2024) and mitigates uncertainty-related stress (Liao & Wei, 2022). However, little attention has been given to the role of gratitude in supporting accounting students' well-being. This study aims to address this gap by exploring the impact of a structured gratitude intervention in an undergraduate accounting capstone course.

Gratitude, a cognitive process that involves recognising positive outcomes and attributing them to external sources (Emmons & McCullough, 2003), has been shown to enhance emotional well-being (Dickens, 2017), academic motivation (King et al., 2023), and workplace relationships (Di Fabio et al., 2017; Badri et al., 2021). Gratitude is one of a number of positive psychology interventions Seligman et al. (2005). Additionally, recognising one's accomplishments fosters pride, contributing to resilience and intrinsic motivation (Russell & Fosha, 2008; Tracy et al., 2020). Resilience has been shown to reduce psychological distress, cynicism, and academic inefficacy (Smith & Emerson, 2021). Gratitude has also been directly linked to resilience (Arnout & Almoied, 2020). Furthermore, gratitude fosters optimism, which is also associated with resilience (Hahn et al., 2024).

While gratitude interventions have demonstrated benefits across various educational settings (Zainoodin et al., 2021), accounting students continue to report high-stress levels (Nor et al., 2019). Smith and Emerson (2021) also noted that the public accounting profession has long been seen as stressful. The lack of resilience among accounting trainees has also been identified as a concern (Webb & Chaffer, 2016), highlighting the need for educational strategies that proactively support students' psychological well-being (Ison et al., 2020). In one of the very few resilience studies in accounting education, Smith et al. (2020) used an extensive scale survey to report that resilience has a direct positive association with psychological health and a direct negative association with burnout.

This study investigates whether a gratitude-based intervention, combined with a focus on accomplishments, can enhance accounting students' resilience and overall learning experience.

The study analyses accounting students' reflections on their experiences by regularly documenting gratitude and accomplishments throughout the semester. Three key questions guide the research:

1. What were the outcomes for students from regularly writing about their accomplishments?
2. What were the outcomes for students who regularly wrote about gratitude?
3. What synergies, if any, arose through identifying both accomplishments and gratitude?

The rest of the paper is structured in the following manner. The next section reviews the existing literature on gratitude and positive psychology interventions and then details the study's novel approach to fostering gratitude. The research methods are then outlined, followed by the findings, based on a thematic analysis of students' reflective journals. These findings provide insights into the impact of gratitude and accomplishment recognition. The discussion evaluates the results in relation to prior research, and the conclusion highlights key implications for educators, as well as limitations and directions for future research.

Literature

Positive psychology has sought to find ways to improve well-being. A helpful definition of positive psychology interventions is provided by Meyers et al. (2013, p. 618): "(a) the cultivation of positive subjective experiences, (b) the building of positive individual traits, or (c) the building of civic virtue and positive institutions". Seligman et al. (2005) were pivotal in beginning positive psychology interventions (PPIs) to enhance well-being. A foundational study trialled six interventions, and most required some reflective writing:

1. Placebo control exercise - Early memories: Write about early memories every night for one week.
2. Gratitude visit: Write and deliver a letter of gratitude in person to a kind person who has never been properly thanked.
3. Three good things in life: Write down three things that went well each day and their causes every night for one week. Provide a causal explanation for each good thing.
4. You at your best: Write about a time when you were at your best and reflect on the personal strengths displayed. Review the story daily for a week and reflect on the identified strengths.

5. Using signature strengths in a new way: Take an inventory of character strengths online and receive feedback about the top five strengths. Use one of these top strengths in a new and different way every day for one week.
6. Identifying signature strengths (a reduced version of using signature strengths in a new way): Take the survey to note your five highest strengths. Use these strengths more often than previously.

Of the six interventions listed, the gratitude visit (2) led to the largest positive changes, lasting for one month. The three good things in life exercise (3) and using signature character strengths in a new way, (5) increased happiness and reduced depression for up to six months (Seligman et al., 2005). PPIs have expanded to various foci, including stress management, performing random acts of kindness, mindfulness diaries and meditation, and lists of things that went well (Dickens, 2017).

Two widely cited PPI meta-analyses by Sin and Lyubomirsky (2009) and Bolier et al. (2013) reported benefits for well-being and depression. White et al. (2019) re-examined these analyses, noting that many studies had small sample sizes and concluded that there were small but significant well-being effects and variable effects on depression. Contrastingly, Carr et al.'s (2021) large meta-analysis of 347 PPIs found small to medium post-intervention positive outcomes for well-being, quality of life and strengths, along with reductions in depression, anxiety, and stress. At post-follow-up, most improvements were partially maintained. More recently, Carr et al. (2024) conducted mega-analyses of 198 PPI meta-analyses with more than half a million subjects. They concluded, "PPIs have an extensive evidence base supporting their effectiveness" (p.191).

One type of PPI has been gratitude interventions. The most common type of gratitude intervention is journaling, in which participants are asked to record a number of things they are grateful for daily or weekly (Dickens, 2019). Davis et al. (2016) examined 32 samples from 26 gratitude intervention studies and found minor enhancements in psychological well-being and gratitude. The authors concluded that gratitude interventions have "positive but limited promise" (p. 29). Dickens (2017) considered 37 studies and found significant outcomes following the gratitude intervention (compared with control groups with no interventions), which included increases in well-being, happiness, grateful disposition, optimism and quality of relationships. However, delayed post-intervention results showed only negligible differences in grateful disposition, optimism and quality of relationships. For studies with control groups with positive interventions, the only significant change for those practising gratitude compared to other positive interventions was for well-being.

Cregg and Cheavens (2020) examined 27 studies regarding gratitude interventions and their efficacy in reducing depression and anxiety symptoms. Both the immediate post-test and delayed follow-up revealed modest benefits. Diniz et al. (2023) reviewed 64 clinical trials of gratitude interventions and concluded that patients experienced reduced symptoms of anxiety and depression, increased feelings of gratitude, and improved mental health. Furthermore, other benefits were positive mood and enhanced emotional well-being.

Given the mixed findings of meta-analyses on the benefits of gratitude interventions, Huston et al. (2024) interviewed 17 mental health professionals regarding their experiences with gratitude interventions, their effectiveness, and recommendations to enhance gratitude interventions. Findings revealed that cultural considerations, personal characteristics, and life experience were likely to influence the efficacy of the gratitude intervention. Participants emphasised that deep engagement and repetition, along with expressions of gratitude in interpersonal interactions, bolstered gratitude interventions.

Gratitude interventions with university students reveal varying results. Tolcher et al. (2024) assigned 132 participants to one of three gratitude interventions (journaling, reflection, app-prompted reflection) or a control group of free journaling (just journal, no other instructions) for eight weeks. Results showed that participants in all three gratitude intervention groups experienced improvements in well-being over time, while the control group did not. Gratitude journaling had the most significant positive impact on well-being and emotional functioning. Geier and Morris (2022) conducted a gratitude intervention during COVID-19. One group undertook 10 weekly gratitude reflection journals, while the control group had no assignments. Findings revealed significantly higher well-being for the gratitude journaling group and decreased well-being for the control group. Nawa and Yamagishi (2021) conducted a 2-week daily gratitude writing exercise, where participants wrote five things they were thankful for and evaluated various aspects of their daily lives. The control group only did the self-evaluation. The intervention group maintained enhanced academic motivation three months after the intervention. A questionnaire study with 162 students in Malaysia, where participants responded to several scales, revealed that gratitude, acceptance and forgiveness predicted students' resiliency (Hwei, 2017). A similarly styled, later study, with 146 Malaysian university students, had participants respond to two scales: gratitude and resilience, with GPA also reported. Students with high levels of gratitude also showed enhanced resilience and

higher academic performance (Zainoodin et al., 2021). While resilience has been broadly defined when applied to educational contexts, academic resilience has been described as the "increased likelihood of educational success despite adversity" (Cassidy, 2016, p. 1). This type of resilience within the broader sphere of resilience is beneficial for university students. Finally, in another study, more than 1000 Chinese university students responded to a questionnaire that measured gratitude, motivation, and academic engagement. Gratitude was positively associated with motivation and academic engagement (King et al., 2023).

A novel approach to fostering gratitude

This study reports on a novel approach to fostering gratitude among accounting students. In 2020, an accounting major capstone course was developed based on the Accounting Learning Standards (Hancock et al., 2016). The course employed an inquiry-based learning approach (Tawfik et al., 2020) to enhance accounting students' graduate capabilities. Students were required to complete eight reflective practice journal submissions, which comprised 25% of the assessment. Reflection topics included employability skills and career goals, along with plans to enhance these skills; insights about self, developing and reinforcing habits for career success; undertaking individual and team assessments; and using reflective practice to adjust processes, evaluate career goals, recognise personal growth, and apply these learnings to future career endeavours. Each reflection also included students describing one achievement from the last two weeks and two things/people/events/situations that they were thankful for and why¹. In the last reflections for the semester, students were asked several further questions, including what insights they gained from recognising accomplishments and completing the gratitude exercises.

Students were given individual forums to post their reflective responses, where the course coordinator provided feedback. This feedback included prompts to encourage deeper reflection, more detailed accounts of experiences, and exploration of learnings, emotions, and plans. Students could respond to this feedback to improve their marks.

Method

This study utilises a qualitative approach to explore accomplishments and gratitude. This methodology was chosen as it allows for the rich construction of detailed narratives that offer a

¹ For ease of writing and expression the term gratitude situations will be used rather than students reasons for gratitude in relation to things/people/events/situations.

nuanced understanding of the phenomena under investigation (Blundel, 2007). These narratives are drawn from an analysis of student reflective journals rooted in experiential learning theory. This methodology differs from other accounting-based studies that examined resilience using large surveys (Smith et al., 2020; Smith and Emerson, 2021).

Reflective journals serve as a valuable tool for both educators and students, promoting a cycle of reflection-for-action. Within the Accounting discipline, Bisman (2011) found that reflective journals enhanced students' critical and higher-order thinking skills, improved content understanding, and contributed to richer learning experiences. Reflective journals have been used for students to contemplate various topics, including developing interpersonal skills (Daff, 2013), ethics through a field trip to a prison (Dellaportas et al., 2023), team-based experiential learning (Tran & Herzig, 2024), enhancing reflective practice skills (Daff et al., 2024), and concerning the sustainability development goals (Halabi et al., 2024). For researchers, these journals provide in-depth qualitative insights that capture the students' personal experiences and transformative outcomes (Halabi et al., 2024).

The 40 students enrolled in the Capstone course were all invited to participate in the project. Thirty-one students agreed to have their journals analysed². The notations S1 to S31 distinguish the students.

The data was analysed using both Co-Pilot and NVivo to ensure validity and robustness. The thematic analysis began with importing each student's reflective journal into the software. Provisional coding was initially done where codes were pre-identified based on insights from the literature (Saldaña, 2013). Eclectic coding followed this initial coding, which allowed additional codes to emerge organically from the researchers' engagement with the data (Saldaña, 2013). Key themes related to students' insights from their recognition of accomplishments and gratitude were identified.

To ensure comprehensive coding, two researchers initially coded the files independently in NVivo. One researcher also used a protected version of Co-Pilot to generate themes³. The team then

² Students who agreed to have their journals used for the research project were offered the opportunity to go into a draw to win one of two \$100 gift vouchers

³ The prompt was "Review the attached file and prepare a 5 column table which identifies the themes in the first column which provide a word/phrase for the theme and then a description. In the other 4 columns provide illustrative quotes to support the theme".

reviewed the codes, coding process, and emerging themes to ensure consistency and reliability. This approach enabled a comprehensive understanding of the transformative nature of students' learning experiences as they identified their accomplishments and expressions of gratitude.

Findings

Three main themes permeated both the insights from recognising accomplishments and from noticing gratitude. Notably, both activities exhibited a snowball effect. As the students regularly identified their accomplishments, they became more aware of other accomplishments. Likewise, as the students started noticing situations to be thankful for, their awareness of thankful situations increased. This theme has been named "increasing awareness". Secondly, recognising accomplishments and grateful situations enhanced the students' feelings of "positivity". Thirdly, students realised that the accomplishments and gratitude situations did not need to be large or significant. This theme has been named "noticing small things".

Two distinct themes were also relevant that related specifically to writing about accomplishments and one theme was explicitly linked to gratitude. Themes related to accomplishments were "motivation" and "increased self-confidence". Recognising gratitude led to the theme of an appreciation of supportive relationships, particularly among friends and family.

While most students expressed constructive insights from the exercises, some openly stated they gained no insights from identifying the accomplishments. S13, for example, found both writing about accomplishments and thankfulness difficult. They did not believe they "had that many things to be thankful for". While S27 "gained no insights" from identifying accomplishments, they stated that the "thankfulness exercises have really helped me put things in perspective". S26 was unsure, "I don't really believe I gained a lot, but maybe I did", as they were already thankful. S6 endeavoured to be thankful despite challenges, "I have found it hard to find many things to be thankful for. Although, I have been actively trying to ensure that I don't dwell on the negatives that have made it hard for me to be thankful". For S14, the initial challenges of "identifying the accomplishment" subsided as they later "realised that an accomplishment can be a trivial thing", and they "had a more positive attitude" toward their work.

The themes found in both the accomplishment identifying and the gratitude exercises will be addressed first, followed by the themes only found in the accomplishments and then gratitude.

Increasing awareness

Students' self-awareness was enhanced as they recognised their accomplishments when completing the journal exercises. They were able to realise the progress they were making and recognise their successes::

My accomplishments I am forever grateful for and I know that other people are so proud of me, however, physically writing these down and explaining them to someone else really lets me know how well I have actually done. S16

Regularly identifying and celebrating my accomplishments has helped me gain a sense of progress. S28

I have realised that I accomplish a lot more than I originally thought I do. S25

Continual identification and discussion of my accomplishments has really helped me to see that I am capable of success. S4

Students' self-awareness was also enhanced as they noted gratitude situations. They realised they may have previously overlooked gratitude situations:

From completing the thankfulness exercises I have given myself time to take notice on things that I am thankful which I never have done prior to this course. S23

Completing the thankfulness exercises has made me realise the many things I have to be thankful for that I sometimes took for granted. S28

I have gained insights into how important it is to express gratitude and thankfulness. S24

An unexpected outcome was the snowball effect of identifying accomplishments. As students began identifying one accomplishment, they noticed more accomplishments that they might have previously overlooked. S10 observed, "Regularly reflecting on accomplishments has resulted in me being able to recognise my small personal wins better". Likewise, S29 noted, "It has made me look out more for things that might be accomplishments".

Similarly, there was a snowball effect from thankfulness. Students observed that as they regularly took time to identify gratitude situations, their awareness of things to be grateful for increased:

It has made me notice new things each time, kept me on the lookout for more and immediately makes moments more meaningful to me. I've also noticed that I am appreciating so much more in life now. S23

I have realised that there are a large number of things that I am thankful for. I have also realised that a lot of the things I am thankful for are deeper than I may have first thought ...

The exercises have allowed me to think deeper than just the surface things that I am thankful for. S15

Students who noticed their "increasing self-awareness" also observed that they seemed to have changing perspectives:

I always struggle to recognise my own achievements and tend to be overly humble, but reflecting regularly on my little wins has changed my own perspective. S10

Remembering all of the times where people have helped you, puts into perspective how you can then help other people in a time of need. S16

I realised simple everyday things such as taking deep breathes and appreciating little things and not taking things for granted have somehow made me less stressed this semester. It's as if I'm looking at a different angle in life. S21

I have people around me that are willing to support me no matter what I do and no matter how I feel. I have also gained insight into trying to enjoy more things for what they are rather than what I hope or want them to be. S30

Positivity

The second common theme related to "positivity", whereby identifying accomplishments generated positive feelings for the students:

Regularly identifying and celebrating my accomplishments has ... helped me adopt a more positive mindset. S28

I have gained some powerful insights which I will take with me all through my personal and professional life – including a positive outlook and the power of changing your mindset or perspective. S24

I believe the main insight that I have gained from regularly identifying my accomplishments is satisfaction. S16

I now am getting better at being proud of myself and realising the great things happening in my life. S5

Like accomplishments, the thankfulness exercises helped students focus on the positive aspects of their lives, which is reflected in the following statements:

What I did notice, though, is that both these activities helped me with my self-awareness, and my adaptability, or focussing [sic] on the positive outcomes. S17

Reminding myself of the things I have as opposed to the things I don't have helps me to be a happier, more positive person. S28

By being thankful for just the smallest things in the world, has made me feel infinitely better and just grateful for everything that I have. S18

Simple everyday things such as taking deep breaths and appreciating little things and not taking things for granted have somehow made me less stressed this semester. S21

For some students, positivity from thankfulness also appeared to be linked with stress reduction:

Taking the time to identify thankfulness ensured that I did not stress about the little things. S1

Not taking things for granted have [sic] somehow made me less stressed this semester. S21

Noticing small things

The third common theme related to the accomplishments and gratitude situations was the students' cognition that these did not need to be big things. There were benefits in recognising small accomplishments:

The highlighting of an accomplishment I felt a deep sense of self-worth with small wins and goal achievement where I normally would forget about and lead myself to an occasional sense of self degradation of not having any progress with my longer-term goals. S2

Regularly reflecting on accomplishments has resulted in me being able to recognise my small personal wins better. S10

Similarly, recognising small gratitude situations provided helpful outcomes;

I have gained an insight on the importance of being grateful of people and moments in life. No matter how big or small, always be thankful and take a moment here or there to recognise and appreciate these events because not everyone gets too. S5

It doesn't have to be a big thing to be thankful for. It could be the neighbour bringing in the bin. S17

Being thankful for what I have and enjoying small moments has really been beneficially and made me a bit happier realising all of it. S30

Motivation

A specific theme that related to accomplishments was "motivation". Here, recognising accomplishments fostered motivation and enthusiasm for doing something and was linked to working towards goals:

When looking at my accomplishments, it gives me a sense of motivation to take on bigger challenges. When celebrating wins/accomplishments has also helped develop clear goals as it marks my progress and makes me feel better for how much time I've spent on something as I sometimes feel unproductive. S23

It gave me a true sense of pride and achievement and therefore motivated me to continue to work hard and towards my goals. S7

Sometimes it is just nice to acknowledge all the progress that you have made and I feel it also motivates me more to push forward with the current tasks that I have at hand. S18

Increased self-confidence

The other specific theme that related to accomplishments was "increased self confidence". There was a notable increase in self-confidence evident from students in identifying accomplishments:

I think recognising my accomplishments has helped to boost my confidence in the person that I am and also recognising how far I have actually come as a person. S18

I'm not sure why but it seems to have boosted my confidence in such a short time. S21

By regularly identifying my accomplishments I've recognised that I can achieve my future goals as the exercise has boosted my self-confidence. S 23

Appreciation of supportive relationships

In terms of gratitude, regularly taking note of gratitude situations increased the students' appreciation of supportive relationships among family and friends. This appreciation is reflected in the following examples:

I have realised that the thing I am most thankful for in my life are the people that I have around me. The exercises have allowed me to think deeper than just the surface things that I am thankful for. S15

It made me recognise a sense of importance to have such supportive people close to me making weekly and sometimes daily around myself and made me give out more appreciation to them after highlighting it in my reflections making the relationship stronger. S2

The students' comments also provide evidence that practising thankfulness strengthened their relationships with others:

I can establish a better relationship with the people around me when I feel thankful for what they do. S14

During my reflection of thankfulness, I have developed a much closer bond with my friends, and have shown people in my life how thankful I am to them. S22

I really enjoyed sitting back and just thinking how great my family and friends are and all that they do for me. It was an incredibly humbling and honouring to have such generous friends and family to write about in my reflections. It made me recognise a sense of importance to have such supportive people close to me making weekly and sometimes daily around myself and made me give out more appreciation to them after highlighting it in my reflections making the relationship stronger. S2

Overall, the students reported benefits from recognising their accomplishments and being thankful. These practices foster lifelong learning by developing essential skills and mindsets. Recognising accomplishments encourages people to be more positive and motivated, increasing self-confidence and self-recognition. This recognition drives continuous knowledge and skill acquisition. Practising gratitude, especially when acknowledging accomplishments, fosters a positive mindset, enhances resilience and adaptability, strengthens relationships, and builds social support networks. It also improves emotional well-being, reducing stress and burnout. These practices equip students with the skills and attitudes required to learn and adapt to dynamic environments.

Discussion

The present study has shown the benefits of a novel gratitude intervention on the resilience and well-being of undergraduate accounting students, framed within the Positive Psychology Interventions (PPIs) theoretical framework (Seligman et al., 2005). The results of this study demonstrate how regular practices of recognising accomplishments in a reflective journal and writing about gratitude situations can substantially improve students' psychological resilience and academic engagement (Hwei, 2017; King et al., 2023).

In terms of insights from identifying accomplishments, the findings revealed that regularly writing about accomplishments had several positive outcomes. This practice increased the accounting students' self-awareness and recognition of personal achievements, which fostered a sense of pride and motivation to pursue further goals. Students noted that by reflecting regularly, these little wins changed their perspective. This finding aligns with the PPI framework, which posits that focusing on positive experiences and strengths can enhance well-being and resilience (Seligman et al., 2005). Other literature supports these findings, indicating that recognising one's accomplishments can strengthen resilience and academic performance (Karaman, 2021; Weidman & Tracy, 2020), and this also relates to previous findings for accounting students (Smith et al., 2020; Smith and Emerson, 2021). Additionally, the students reported increased self-confidence and a more positive mindset, aligning with research that links self-assessment and reflection to improved emotional well-being and reduced stress (Wilson, 2016; Zainoodin et al., 2021). Overall, integrating accomplishment recognition into regular reflective practices bolstered students' academic engagement and contributed to their overall psychological resilience and well-being.

Relating to insights from identifying grateful situations, the study found that students who regularly wrote about gratitude experienced several positive outcomes, which align with existing literature. Students reported increased self-awareness and a greater appreciation for the supportive relationships in their lives, which enhanced their emotional well-being and reduced stress. These findings also align with the PPI framework, which emphasises the role of gratitude in enhancing emotional and social well-being (Emmons & McCullough, 2003; Seligman et al., 2005). Findings by Wilson (2016) and Zainoodin et al. (2021) also noted that gratitude practices improve focus, resilience, and academic performance. The practice of gratitude fostered a positive mindset and strengthened relationships, as students became more aware of and thankful for the small, everyday positive aspects of their lives. This outcome aligns with research by Dickens (2017) and King et al. (2023), highlighting gratitude's broad impact on well-being, motivation, and social support. In accounting education research, these findings support research by Smith (et al., 2020) and Smith and Emerson (2021), who noted resilience has a direct positive association with psychological health and indirectly reduces the risk of students prematurely leaving university.

The study revealed significant synergies from the two-pronged approach when students identified their accomplishments alongside practising gratitude. This dual approach enhanced students' self-awareness and positivity as they became more attuned to both their achievements and the positive aspects of their lives. The literature supports these findings, indicating that recognising accomplishments fosters resilience and motivation (Karaman, 2021; Weidman & Tracy, 2020), while gratitude practices improve emotional well-being and social support (Wilson, 2016; Zainoodin et al., 2021). The two-pronged approach led to a snowball effect, where increased awareness of accomplishments and gratitude amplified students' overall sense of well-being and reduced stress. This finding aligns with the research by Dickens (2017) and King et al. (2023), highlighting gratitude's broad impact on well-being and motivation. Overall, integrating both practices not only bolstered students' academic engagement but also significantly contributed to their psychological resilience and emotional health.

Conclusion

This study underscores the significant role of positive psychology interventions (Seligman et al. (2005), as well as reflective gratitude journal writing, in enhancing resilience, well-being, and academic success (Dickens, 2017) among accounting students. By integrating extended gratitude exercises into assessments, the accounting students developed a deeper appreciation for their

accomplishments and recognised the supportive relationships that contributed to them. This two-pronged focus on gratitude for personal successes and the support received, fostered a positive mindset and significantly improved mental well-being (Wilson, 2016; Zainoodin et al., 2021).

The novel approach of combining regular reflection on accomplishments with gratitude situations adds a unique dimension to the existing literature. While previous studies have explored the benefits of gratitude and self-reflection separately, this study demonstrates the synergistic effects of integrating both practices. This two-pronged approach amplifies the positive outcomes as students simultaneously become more attuned to their achievements and the positive aspects of their lives. This holistic method not only enhances self-awareness and motivation but also fosters a deeper appreciation for supportive relationships, contributing to overall psychological resilience and well-being.

Common themes emerged across both accomplishments and gratitude, such as increased self-awareness, positivity, and the recognition of small, everyday achievements and thankful moments. These themes highlight the interconnectedness of accomplishments and gratitude in fostering a positive mindset and emotional well-being. Additionally, the study observed a new and compelling snowball effect, where the regular identification of accomplishments and gratitude situations increased awareness of both. As students consistently engaged in these reflective practices, they became more mindful of their achievements and the positive aspects of their lives, further enhancing their overall sense of well-being and reducing stress.

The findings of this study will benefit several groups. By incorporating gratitude practices, accounting students can enhance their resilience, reduce stress, and improve their overall well-being and academic performance. The unique approach, in this case, supports prior accounting research on the benefits of resilience. It has been shown to assist as a coping strategy to lessen accounting students' departure intentions and predicts distress and burnout (Smith et al., 2020; Smith and Emerson, 2021). The current research demonstrates an effective approach to enhancing students' resilience (Webb & Chaffer, 2016). Educators and academic institutions can use these insights to develop curricula that include gratitude interventions, fostering a more supportive and effective learning environment and promoting lifelong learning. Employers who encourage gratitude practices along with the recognition of accomplishments can create a more positive workplace culture, leading to improved employee well-being, productivity, and retention.

Additionally, researchers will find this study adds to the body of knowledge on the intersection of gratitude, resilience, and academic success, providing a foundation for further research in this area. By highlighting the importance of gratitude in fostering resilience, well-being, and lifelong learning, this study offers practical strategies that can be implemented to support the success and mental health of accounting students and professionals.

There are several limitations to this study. The study is not a clinical trial; hence, there was no pre-testing, post-testing or control group. The study is based on a single capstone course with 31 participants, all accounting students which limits the generalisability of findings. Future research is needed to extend this study to other accounting students, disciplines, or educational levels. It might be argued that the students responded positively as they knew their assessment would be read by the course coordinator. Because the intervention was part of a graded assessment, and the course coordinator provided feedback on the journals, this also raises concerns about social desirability bias. It could have been that students might have written more positively to impress the instructor. When inviting students to participate, they were advised that it did not matter if their views about reflection were positive or negative and that all comments would be anonymised. It was also explicitly emphasised that honesty is to be encouraged, and this resulted in a number of negative views. Additionally, offering a draw for a \$100 gift voucher may have influenced those who chose to participate. The gift voucher offer may have skewed participation toward students with more favourable views. Alternatively, it may have created a more inclusive group as students with negative views decided to participate in the hope of receiving a gift voucher. Again, the presence of negative feedback about identifying thankfulness situations and accomplishments shows a spectrum of views, and this appears to mitigate the voucher to some extent. Overall, the regularity of the reflections and the reflections taking place over an entire semester may have added to the successful outcomes. Further research might explore the ideal timeframe for a gratitude intervention. Future studies might consider when fostering gratitude with undergraduate students is appropriate.

Notwithstanding the limitations, the findings highlight the potential for implementing the two-pronged approach of gratitude plus accomplishment interventions to create a more supportive and effective learning environment (Ison et al. 2020), benefiting students, educators, and future employers. As accounting education continues to evolve, incorporating such practices can play a

crucial role in developing well-rounded, resilient professionals ready to thrive in ever-changing workplaces.

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