Comp I

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Demonstrate an understanding of research design and research methods and the analytical, written, and oral communication skills necessary to synthesize and disseminate research findings.

Interpretation

Research is the most used term on my mind for the past ten years. No matter how much time I devote to research, I will always want to do more. Much like change, research is constant and never ending. With that in mind, a profession that focuses on organizing and managing data faces a magnitude of developments, policies, and suggestions about research.

One policy that caught my eye when analyzing research policies was the *Retention of Accounting Records: A Global Survey of Laws and Regulations*. It is a list of policies on a global scale that talks about the importance of accountability in accounting records. The one that caught my eye of course was the United States of America section of the document. It stated in the document: “An accounting record can be retained in electronic form if it accurately represents information, is accessible to authorized users, and can be accurately reproduced for later reference by transmission, printing, or other methods”.

The Sarbanes Oxley Act of 2002 was a significant legislation to force corporations to reveal their accounting records to external auditors to prevent the companies from hiding the records or altering them. This act arguably started and proliferated the need for recordkeeping accountability, because the act itself was in response to many companies altering or falsifying their profit margins. So many individuals were concerned about this issue that the congress and senate voted the act with little to no opposition. This was a rare case in a political atmosphere where bi-partisan cooperation occurred during a legislation on corporations.

While it is fascinating that a legislation on the enforcement of proper retention was enacted with little resistance, this instance was a rare occurrence. Ironically, convincing companies to follow proper recordkeeping policies is a lot more complicated and many of them require evidence and surveys to convince them that retention policies are an asset and not a liability.

Evidence

MARA 285 Discussion 8

In continuing our theme of research and change, I decided to pull out this discussion that talked about the examination of a spiral jet affected by wave currents and salt build up on the given structure which showed a passage of time. Images taken and changes witnessed are useful for examining change within a given environment and how to develop future structures based on the given information. Time is also irreversible and non-refundable so using it wisely to plan is a priority.

MARA 285 Archival Budgeting Paper

This paper talks about the benefit of research and how rewarding the time spent in research on archival practices can be. While a portion of the paper talks about financial investments, it is important to note that the most significant resource in development is the time spent in making the change happen. The organizations that followed through policy improvements and radically changed their priorities on budgeting improved their organization's objectives significantly. Time really is of the essence.

MARA 285 Survey Questionnaire Group Assignment

For this project we decided to do a questionnaire about the native tribes in Canada and ask them about their archival practices and if there was a way that we could have helped them improve or learn about their methods. We wrote the assignment in both French and English since the document was intended for Canadian participants and the primary languages spoken are those two. I personally enjoyed this assignment and learning about an earlier civilization's perspective on archival techniques.

Conclusion

Research is significantly impacted by the amount of time available for a given analysis. While we initially do not want to rush surveys, studies, and experiments, time is also limited and the more we spend on time, the more we get closer to inevitable change. Time management techniques and policies help us utilize that rare resource that cannot be refunded because we have much more to do after the study itself. We have new projects to research and tasks to complete. We are gifted with the time we have, and time wasted cannot be regained. Organizations need to be reminded that our recordkeeping policies are not a liability to them but rather a benefit that will save them time in court.

References

A Guide to The Sarbanes-Oxley Act. (2002, July 30). The Sarbanes-Oxley Act 2002. https://www.soxlaw.com/

Saffady, W. (2019). *Retention of Accounting Records: A Global Survey of Laws and Regulations*. ARMA International Education Foundation. http://armaedfoundation.org/wp-content/uploads/2019/06/AIEF-Research-Paper-Retention-Global-Accounting.pdf