A Commentary on Accounting Education in Transition: Reflections on What 800+ Students Taught Us About ChatGPT, By Sonia Dhaliwal, Anna Czegledi, Ken Dafoe

This paper examines how undergraduate students perceive and engage with ChatGPT as generative artificial intelligence (AI) becomes more prevalent in learning contexts. “Based on survey data and open-ended reflections from 846 accounting students at a Canadian university, the paper explores how students engage with ChatGPT, the educational value they attribute to it, and the ethical, trust-related, and pedagogical concerns they identify.” Students who used ChatGPT generally viewed it as a useful and accessible tool that supports efficiency and conceptual understanding, while also recognizing limitations related to accuracy, overreliance, and academic integrity. Among Students who chose not to use ChatGPT “The most frequently cited concerns were plagiarism (84.7%), misinformation and lack of reliability in AI-generated responses (83.6%), and overreliance or unquestioned acceptance of ChatGPT's outputs (79.7%).”

The paper provides an interesting view of an area that is growing quickly in importance to educators and to students. It was published in the Canadian journal ‘Accounting Perspectives’ and is available at https://onlinelibrary.wiley.com/doi/full/10.1111/1911-3838.70031?campaign=wolearlyview