

CHATGPT AND ACCOUNTING ETHICS EDUCATION

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ABSTRACT

Since November 2022, the launch of ChatGPT has drawn significant attention from the entire education community. However, within the realm of accounting education, a consensus has yet to emerge regarding whether students' utilization of ChatGPT in their accounting studies will bolster their educational outcomes or potentially hinder their future career potentials. Most research publications in the field of accounting education have focused on how students' technical skill development is influenced by the students' use of ChatGPT. This research project focuses on accounting ethics education and ChatGPT. Specifically, it studies whether incorporating ChatGPT into accounting ethics classes yields benefits or raises concerns regarding the students' development of ethical reasoning skills. The findings of this research endeavor may offer valuable insights into how to effectively manage and regulate the use of ChatGPT in fostering students' development of ethical reasoning skills.