

## **Impact of Artificial Intelligence on Block Model teaching: Opportunities and Challenges from accounting academics' perspective**

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Artificial Intelligence (AI) is emerging as one of the most powerful agents of change in accounting education, presenting the sector with unprecedented academic, ethical, and legal challenges. AI is the umbrella term that is used to explain machine learning and natural language processing.

This study aims to explore the opportunities and challenges of AI in block teaching and how and what measures should be in place to safeguard academic integrity, giving special reference to the Accounting curriculum.

As academics, we should add technological skills development activities in the Accounting curriculum by identifying new trends: Predictive AI as a powerful analyst while generative AI as the writer.

Using data from 14 countries and 186 institutions, Wood et al., (2023) tested how well ChatGPT can answer Accounting Assessment Questions, and compared ChatGPT and student performance from accounting assessments and test banks. ChatGPT provided correct answers for 56.5% and point values for questions, students significantly outperformed ChatGPT with a 76.7 % average. However, ChatGPT performed better at 15.8% for different question types.

This is an eye-opener for accounting educators to think about how and what measures to consider when developing curriculum and preparing assessments to manage academic integrity

### **References**

Wood, D. A., Achhpilia, M. P., Adams, M. T., Aghazadeh, S., Akinyele, K., Akpan, M., ... & Kuruppu, C. (2023). The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education*, 38(4), 81-108.