

# *AI (ChatGPT) Impact on Accounting Education and Research*

Laurie Burney, CMA, CSCA, CPA (TN-inactive), Ph.D.

Kimberly Swanson Church, Ph.D.

September 8, 2023



The Association of  
Accountants and  
Financial Professionals  
in Business

# Featured Presenters

(AI Generated Photos, of course!)



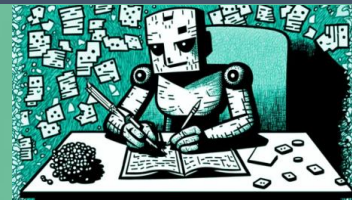
**Laurie Burney, CMA, CSCA**  
Associate Professor  
JE Bush Professor of Accounting  
Baylor University  
IMA Professor in Residence



**Kimberly Swanson Church**  
Associate Professor of Accounting  
FORVIS Professor of Leadership  
Missouri State University

# Hallucinations

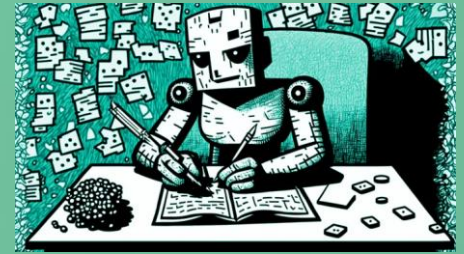
Dr. Laurie Burney, a distinguished presence at Baylor University, brings a wealth of knowledge and expertise to the academic world. As a respected faculty member, Dr. Burney's career has been marked by a commitment to excellence in teaching and research. With a focus on educational leadership, her scholarly contributions have left an indelible mark, earning recognition in prestigious publications and conferences. Beyond academia, Dr. Burney's passion for writing crime novels based on negative performance measurements reflects her multifaceted approach to life. At Baylor, she continues to inspire students and peers alike, leaving an enduring legacy in the pursuit of knowledge.



<https://www.frankandmarci.com/blog/chatgpt-hallucinations-costing-small-business/>

# Hallucinations

Dr. Kimberly Church is a renowned educator at Missouri State University with a 20-year career dedicated to teaching and research. As an Associate Professor in the Department of Education, her commitment to teaching excellence and belief in education's transformative power inspire her students. Dr. Church's research in educational psychology and curriculum development has global significance, published in top journals and presented at conferences. She's a staunch advocate for inclusivity and equal education access. Dr. Church's dynamic teaching fosters critical thinking and creativity, and she actively engages in community outreach and mentoring. Her legacy will undoubtedly influence the future of education.



<https://www.frankandmarci.com/blog/chatgpt-hallucinations-costing-small-business/>



# Agenda

- Introduction
- Describe AI (ChatGPT).
- Identify the use of AI (ChatGPT) for accounting classrooms.
- Demonstrate the use of AI (ChatGPT) for accounting research.
- Conclusion

Technology & Analytics

# ChatGPT and AI in Accounting Education and Research

August 07, 2023

By: [Laurie Burney, Ph.D., CMA, CSCA](#); [Kimberly Church, Ph.D.](#); [Mfon Akpan, DBA, CGMA](#); [Scott Dell, DBA, CPA](#)

Access Article  
Here



# Poll Question 1:

How would you rate your current understanding of ChatGPT and artificial intelligence (AI)?

1. I am an expert and regularly use AI tools.
2. I have a moderate proficiency in using AI tools and am eager to learn more.
3. I have given ChatGPT a try but have not really used it.
4. I have heard about ChatGPT but that is about all.

ChatGPT generated question.

# Poll Question 1 Results: (Placeholder)



# What exactly is ChatGPT & AI?

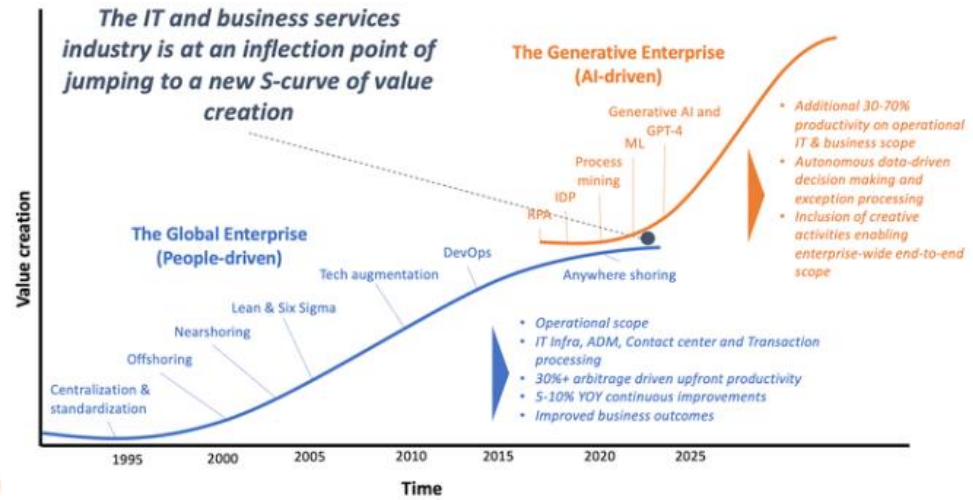


<https://theconversation.com/ai-and-the-future-of-work-5-experts-on-what-chatgpt-dall-e-and-other-ai-tools-mean-for-artists-and-knowledge-workers-196783>

# What exactly is this ChatGPT & AI?

- ChatGPT - Chatbot
- Natural Language Processing Tool/Generative AI
- Predictive Text
- Artificial Intelligence (AI) – Mimic human knowledge in performing tasks

## The Generative Enterprise™ inspires a new S-curve of Value Creation



Source: HFS Research 2023

# Multi-lingual support

Strategy, Planning & Performance

## **Integrated Thinking for Sustainable Business Management**

February 01, 2023

By: [Brigitte de Graaff](#), CMA, CSCA; [Paul E. Juras](#), Ph.D., CMA, CSCA, CPA



Providing a more interconnected focus between internal and external stakeholders in sustainability efforts will help achieve long-term value creation.

## Translated into German by ChatGPT:

Eine stärkere vernetzte Ausrichtung zwischen internen und externen Interessengruppen bei Nachhaltigkeitsbemühungen wird dazu beitragen, langfristige Wertschöpfung zu erreichen.

## And back to English (as a separate prompt):

"A stronger interconnected alignment between internal and external stakeholders in sustainability efforts will contribute to achieving long-term value creation."

# Teaching Dall-E (Open AI Art Generator)

Style of Salvador Dali

Accounting  
Student



Accounting  
Professor

## Poll Question 2:

How do you perceive the impact of AI on accounting education and curricula?

1. AI tools will replace me, I have started updating my resume.
2. AI tools will lead to a restructuring of accounting curricula.
3. AI tools will cause significant changes to course content and delivery.
4. AI tools will lead to incremental modifications in course content and delivery.

Modified ChatGPT generated question.

## Poll Question 2 Results: (Placeholder)

# *Use ChatGPT & AI as Tools to Engage Students in Class*

## *Explain Management Accounting in the tone of Donald Duck*

Aw, phooey! So, management accounting is like having a secret treasure map just for the big bosses in a company, you know? It's all about helping those in charge make smart decisions and stay on top of things.

So, imagine you're Scrooge McDuck, and you've got your money bin full of gold coins. Management accounting would be like having your trusted advisor, Launchpad McQuack, giving you all the inside scoop on how to manage your money wisely.

It's not just about counting the coins, oh no! Management accounting helps you plan for the future. Launchpad would tell you things like how much money you need to spend on fuel for the planes, how many treasure-hunting expeditions you can afford, and even how much you should charge for your services to make a profit.

And let's not forget about control, my feathered friend! Management accounting helps you keep an eye on things and make sure everything is going according to plan. Launchpad would be like your co-pilot, constantly checking if you're on track and warning you if you're about to crash into a financial iceberg!

But remember, Donald, management accounting is like a secret code. It's all about sharing information with the right people inside the company. It helps the big bosses like Uncle Scrooge make decisions that will keep the business sailing smoothly and avoid any financial storms.

So, with management accounting, you can be the top duck in the business world, making smart choices and keeping your money bin safe and sound. Just remember to quack responsibly!

# Mnemonic Phrases Or Songs



Sure! Here's a mnemonic to help you remember the flow of costs in manufacturing:

R - Raw Materials Acquisition

M - Materials Inventory

P - Production

W - Work-in-Progress Inventory

F - Finished Goods Inventory

C - Cost of Goods Sold

S - Sales Revenue

You can remember it using the acronym "R-M-P-W-F-C-S":

Remember, Many Products Will Fail, Costly Sales!

- Accuracy?
- Class/test assignment to validate information??



# Mnemonic Phrases Or Songs

Write a mnemonic short song about sunk costs

(Verse)

Sunk costs, let them go,  
Lessons learned, now you know.  
Past expenses, can't change a thing,  
Move forward, let new opportunities spring.

(Chorus)

Sunk costs, release the bind,  
In management, a lesson defined.  
Focus on the future, where value aligns,  
Leave sunk costs behind, free your mind.

(Bridge)

Learn from the past, but don't be confined,  
Opportunities await, open your mind.  
Make rational choices, leave regret behind,  
Sunk costs should never define.

(Chorus)

Sunk costs, release the bind,  
In management, a lesson defined.  
Focus on the future, where value aligns,  
Leave sunk costs behind, free your mind.

(Outro)

Sunk costs, a concept to understand,  
In management accounting, take a stand.  
Maximize value, let go and expand,  
Sunk costs won't hold you, take command.

Speech to text – to “read”  
output or have students  
use tool to “encourage”  
“reading” text.

# Improve writing skills

ChatGPT's is an artificial intelligence (AI) language model used to understand and generate text responses to various tasks, including answering questions, generating text, providing recommendations, and simulating conversation. This tool is versatile enough to be used across multiple industries, including application in accounting revolutionizing es data analysis and client interaction. Accountants employ ChatGPT to automate routine data entry and categorization tasks, saving time and reducing errors (Burney et al. 2023). It can swiftly process vast financial data sets, extracting key insights and trends for informed management decision-making (Dell 2023). ~~Moreover, it~~ can enhances client engagement by offering real-time, user-friendly assistance. Clients can receive immediate responses to queries about financial statements, tax regulations, or accounting principles. ChatGPT's versatility in generating reports, summarizing financial information, and predicting future financial scenarios makes it a valuable collaboration tool for accountants, enhancing efficiency and enabling more strategic financial management.

Encourage use of ChatGPT as collaboration tool for class: research papers, presentations, etc. Emphasize validation, student voice, idea generation.

# Using ChatGPT to Write Excel Formulas

LA

Calculate in Excel using an if statement to the amount that a company needs to borrow if A1 is below the minimum cash balance of 10000. Borrow enough to cover one month's interest on the borrowing at 12% per year rate.



Certainly! You can use an **IF** statement in Excel to calculate the amount that a company needs to borrow based on whether the cash balance (in cell A1) is below the minimum cash balance of 10000. Here's how you can do it:

1. In cell A1, enter the initial cash balance (e.g., 8000).
2. In cell B1, enter the minimum cash balance (10000).
3. In cell C1, enter the interest rate per year (12%).

Now, in cell D1, you can use the **IF** statement to calculate the borrowing amount. If the cash balance is below the minimum, it will calculate the required borrowing amount and one month's interest. If the cash balance is equal to or above the minimum, it will return 0. Here's the formula for cell D1:

```
=IF(A1 < B1, B1 - A1 + (B1 * (C1 / 12)), 0)
```

Breaking down the formula:

- **A1 < B1** checks if the cash balance (A1) is below the minimum cash balance (B1).
- If the condition is true, it calculates the required borrowing amount: **B1 - A1**.
- It then adds the interest for one month on the borrowing: **(B1 \* (C1 / 12))**.

If the condition is false (cash balance is equal to or above the minimum), the formula returns 0.

Here's what the Excel sheet might look like:

css					Copy code
A	B	C	D		
8000	10000	0.12	1000	<-- Initial setup	

In this example, since the cash balance is below the minimum, the company needs to borrow 1000 to reach the minimum cash balance and also cover one month's interest. Adjust the values and formulas as needed for your specific scenario.

See "How Well Does ChatGPT Know Excel?" by Bill Jelen in Strategic Finance at <https://www.sfmagazine.com/articles/2023/march/how-well-does-chatgpt-know-excel>

  
FINANCIAL MODELING  
WORLD CUP



# ALL-STAR BATTLE EXCEL ESPORTS

HOSTED BY OZ DU SOLEIL AND **BILL JELEN**

30:02

**Excel Esports: All-Star Battle**

ESPN2 • ESPN The Ocho

Shown on: ESPN and YouTube.

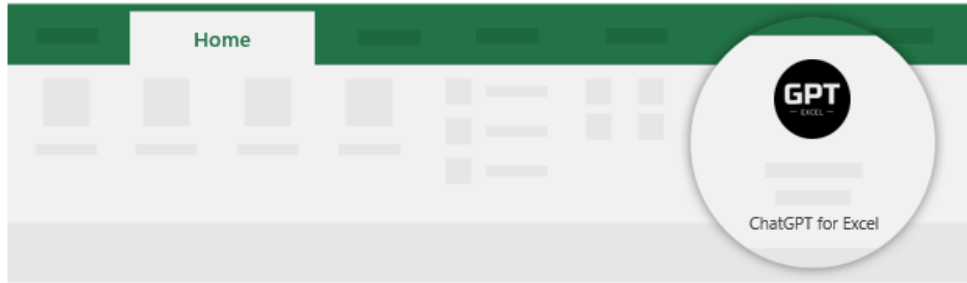
# ChatGPT for Excel

 ChatGPT for Excel

## Launch the add-in

After you install the add-in, you can launch it by choosing the add-in button on the Home tab

### On the Home tab








ChatGPT for Excel

## Welcome

Elevate your Microsoft Excel™ game

Meet our newest =.AI function that is designed to assist with data analysis, generate short texts, cleanse your data.

-  Getting Started
-  AI Functions Overview
-  Examples Spreadsheet
-  Reference Guide
-  Troubleshoot

# ChatGPT for Excel

Here are just a few examples on how our add-in can help you sparkle:

- **AI.ASK** - let AI write engaging content, compelling descriptions, blogs and emails on your behalf
- **AI.LIST** - let AI generate list outputs in separate rows to keep your thoughts organized
- **AI.FILL** - teach AI to clean your data and fill-in missing ranges
- **AI.FORMAT** - have AI to quickly format your data to ensure consistency
- **AI.EXTRACT** - unstructured data? No worries, use AI to extract valuable data insights
- **AI.TRANSLATE** - make AI translate your content into dozens of languages to reach global audience

TRANSLATE WORDS			
Function	=AI.TRANSLATE(value,language)		
Value	Language	Output:	Function
Delicious	French	Délicieux	=_xliduf_AI_TRANSLATE(B11,C11)
Curious	German	Neugierig	=_xliduf_AI_TRANSLATE(B12,C12)
Dream	Russian	Мечта	=_xliduf_AI_TRANSLATE(B13,C13)
Economics	Chinese	经济学	=_xliduf_AI_TRANSLATE(B14,C14)
Celebration	Italian	Celebrazione	=_xliduf_AI_TRANSLATE(B15,C15)
Appearance	Spanish	Apariencia	=_xliduf_AI_TRANSLATE(B16,C16)
Reputation	Norwegian	Omdelelse	=_xliduf_AI_TRANSLATE(B17,C17)
Spicy	Hindi	पिपिलीका	=_xliduf_AI_TRANSLATE(B18,C18)
Environmental	Swedish	Miljö	=_xliduf_AI_TRANSLATE(B19,C19)
Exclusive	Turkish	Özel	=_xliduf_AI_TRANSLATE(B20,C20)
Powerful	Japanese	強力な	=_xliduf_AI_TRANSLATE(B21,C21)

TRANSLATE SENTENCES			
Function	=AI.TRANSLATE(value,language)		

FORMAT DATES			
Function	=AI.FORMAT(value,format)		
Value	Format	Output:	Function
15.01.2011	ISO Date	2011-01-15	=_xliduf_AI_FORMAT(B11,C11)
Friday, April 28, 2023	ISO Date	2023-04-28	=_xliduf_AI_FORMAT(B12,C12)
October 10 2023	ISO Date	2023-10-10	=_xliduf_AI_FORMAT(B13,C13)
27.04.2009	ISO Date	2009-04-27	=_xliduf_AI_FORMAT(B14,C14)
Thursday, May 25, 2023	ISO Date	2023-05-25	=_xliduf_AI_FORMAT(B15,C15)
May 27 Saturday 2023	ISO Date	2023-05-27	=_xliduf_AI_FORMAT(B16,C16)
Monday, March 20, 2023	ISO Date	2023-03-20	=_xliduf_AI_FORMAT(B17,C17)
21.5.2023	ISO Date	2023-05-21	=_xliduf_AI_FORMAT(B18,C18)
25-June-2022, Saturday	ISO Date	2022-06-25	=_xliduf_AI_FORMAT(B19,C19)
Sunday June 26, 2022	ISO Date	2022-06-26	=_xliduf_AI_FORMAT(B20,C20)
16.02.2020	ISO Date	2020-02-16	=_xliduf_AI_FORMAT(B21,C21)

FORMAT PHONE NUMBERS			
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FILL REGION & CURRENCY			
Function	=AI.FILL(example,partial,[temperature])		
Country	Region	Currency	Function
United States	Americas	US Dollar	
China	Asia	Chinese Yuan	
India	Asia	Indian Rupee	=_xliduf_AI_FILL(B25:D27,B28:B36)
Brazil	Americas	Brazilian Real	
Australia	Oceania	Australian Dollar	
New Zealand	Oceania	New Zealand Dollar	
Germany	Europe	Euro	
Czech Republic	Europe	Czech Koruna	
Hungary	Europe	Hungarian Forint	
Japan	Asia	Japanese Yen	
Tajikistan	Asia	Tajikistani Somoni	

EXTRACT EMAILS			
Function	=AI.EXTRACT(value,extract)		
Value:	Extract:	Output:	Function
Please contact us at support@appsdowonders.com	Email	support@appsdowonders.com	=_xliduf_AI_EXTRACT(B11,C11)
Hi, my name is Diana Jones and I can be reached at diana.jones@gmail.com	Email	diana.jones@gmail.com	=_xliduf_AI_EXTRACT(B12,C12)
You can reach us by email or fax at <reachoutasop@salesforce.com	Email	reachoutasop@salesforce.com	=_xliduf_AI_EXTRACT(B13,C13)
Please enter a valid email address, the following email - buyusocoffee@stripe.com is not working	Email	buyusocoffee@stripe.com	=_xliduf_AI_EXTRACT(B14,C14)
sandra.jones@microsoft.com is the best email to use to reach Sandra Jones at KMPG	Email	sandra.jones@microsoft.com	=_xliduf_AI_EXTRACT(B15,C15)

LIST PERFORMANCE REVIEW			
Function	=AI.LIST(prompt,[value],[temperature],[maxTokens],[model])		
Task:	List 10 improvement opportunities for becoming a better leader		
Words:	60 words		
Output:			
1. Develop strong communication skills to effectively convey ideas and instructions.	=_xliduf_AI_LIST(B45:C46)		
2. Learn to delegate tasks and trust team members to complete them.			
3. Practice active listening to understand team members' perspectives.			
4. Set clear goals and expectations for team members.			
5. Encourage collaboration and teamwork.			
6. Show appreciation for team members' efforts.			
7. Lead by example and demonstrate desired behaviors.			
8. Provide constructive feedback to help team members grow.			
9. Embrace change and be open to new ideas.			
10. Stay organized and prioritize tasks.			



# ChatGPT for Google Sheets

## SheetAI put's AI 🧠 with Brain in your Google Sheets.

describe what you want in plain English, and watch the magic happen in your spreadsheet! 🪄

### SHEETAI\_EXTRACT function

Extracts data (like email addresses or company names) from a text. Outputs as comma-separated values.

### SHEETAI\_TRANSLATE function

Translates text from one language into another. Works better if you specify the source language.

### SHEETAI\_EDIT function

Applies the given task to the given text. The default ask is to fix grammar and spelling.

### SHEETAI function

The simplest function to start using SheetAI App. Outputs the result in a single cell.

### SHEETAI\_LIST function

Like GPT, but outputs the results in a column. Very practical when the output is a list.

### SHEETAI\_FILL function

Magically fill or clean a range from a few examples.

### SHEETAI\_TABLE function

Like GPT, but outputs the results in a table. Very practical when the output is a table.

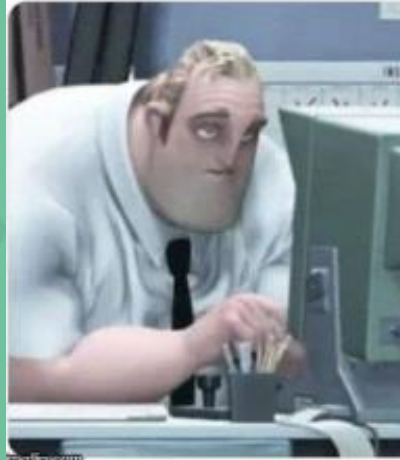
### SHEETAI\_CLASSIFY function

Classifies a given text into a single category.

<https://www.sheetai.app/reference>

Generate a class assignment to apply online video plant tours to learn management accounting terminology.

**The professor using ChatGPT to write the classes homework assignments**



**The students using ChatGPT to complete the homework assignments**





# Generate a class assignment to apply online video plant tours to learn management accounting terminology.

Sure! Here's a revised version of the class exercise that is more concise:

Topic: Management Accounting Terminology in Online Video Plant Tours

Objective: Apply management accounting terminology through virtual plant tours to enhance understanding of real-life accounting concepts.

## Assessment:

1. Evaluate group presentations based on accuracy and understanding of the accounting terms and their application.
2. Assess individual participation in the class discussion, considering contribution and comprehension of the discussed accounting concepts.

Note: Adjust the exercise as needed to match the class's level and requirements. Select plant tours aligned with the exercise's focus, and adapt the list of accounting terms accordingly.

## Instructions:

1. Divide the class into small groups and assign each group a virtual plant tour to watch.
2. Provide a list of relevant management accounting terms, including fixed costs, variable costs, direct labor, indirect labor, overheads, depreciation, contribution margin, break-even point, budgeting, variance analysis, and cost-volume-profit analysis.
3. In their groups, students watch the assigned video and identify accounting terms used.
4. After watching, each group creates a list of identified accounting terms and explains their application in the plant tour.
5. Groups present their findings to the class, showcasing how the accounting terminology relates to the plant tour.
6. Conduct a class discussion on the key accounting concepts identified and their relevance to management accounting practices.

# Reference Letters

Train AI to learn your writing style.

## Forbes

“I'd like your help in creating articles for [purpose]. Your first task will be to understand my writing style based on examples that I give you. After that, we'll create some content. To start, please say GO AHEAD and I will paste examples of my writing. Keep saying GO AHEAD and I will paste new examples. When I am done I will say FINISHED. At this stage, please do not do anything except confirm that you have saved the writing style.”

<https://www.forbes.com/sites/jodiecook/2023/06/15/train-chatgpt-to-write-like-you-in-5-easy-steps/?sh=23ceec43530f>

Once it learns.....

## Deep Quantum Blog

I have been asked by a [student/postdoc/etc.] to write a reference letter for their application to [graduate school/a fellowship/promotion/etc.]. To create an effective letter, I need you to develop a concise questionnaire to gather necessary information from the requester. The questionnaire should solicit the following details:

1. The recipient of the letter and their proper address.
2. A chronology of our relationship, including relevant dates.
3. Specific content to be included in the letter, such as their reasons for choosing me as their reference and any notable accomplishments or experiences we've shared.

Please ensure that the questionnaire is professionally phrased and encourages detailed responses.

<https://deepquantum.ai/using-chatgpt-to-automate-reference-letter-requests/>

# Reference Letters

LA

I have been asked by a Penny Wise to write a reference letter for their application to graduate school. Using the responses provided, I need your assistance in identifying and organizing the most relevant details that could contribute to a reference letter. Please process the information and present it in a prioritized list:

1. The recipient of the letter and their proper address. Account Ants, 1 Budget Lane, Montvale, NJ
2. A chronology of our relationship, including relevant dates. Student in Advanced Managerial Accounting Class in Fall of 2023
3. Specific content to be included in the letter, such as their reasons for choosing me as their reference and any notable accomplishments or experiences we've shared.

Please ensure that the questionnaire is professionally phrased and encourages detailed responses.

Microsoft Bing Image Creator –  
“Management Accountant Teaching”



**Reference Letter for Penny Wise****Account Ants****1 Budget Lane****Montvale, NJ**

Dear [Recipient's Name],

I hope this letter finds you well. I am writing to provide my enthusiastic recommendation for Penny Wise, who has requested my support in their application to graduate school. I am confident that Penny's exceptional qualities and dedication will make them a valuable addition to any academic program.

**Chronology of Relationship:**

I had the privilege of teaching Penny Wise in my Advanced Managerial Accounting class during the Fall of 2023. Over the course of the semester, Penny consistently demonstrated a remarkable commitment to their studies and a genuine passion for delving into complex accounting concepts.

**Content for the Letter:**

Penny has chosen me as a reference due to our shared experiences in the Advanced Managerial Accounting class. Their active participation and insightful questions during lectures showcased their eagerness to understand the underlying principles of the subject matter. I was particularly impressed by Penny's dedication to mastering the material, both individually and as a valuable member of group assignments. Their collaborative spirit, evident in assisting fellow classmates with challenging topics, underscored their commitment to the academic community.

Penny Wise's pursuit of excellence extends beyond the classroom. They have consistently exhibited a strong sense of responsibility and maturity, qualities that undoubtedly contributed to their academic success. Additionally, Penny's capacity to apply theoretical knowledge to real-world scenarios became evident in their class presentations and discussions.

What sets Penny apart is their ambition to make a positive impact on society through the application of accounting principles. This ambition is demonstrated by their choice to further their education and contribute to the field in a meaningful way. Their dedication to ethical and socially responsible accounting practices aligns perfectly with the values upheld by esteemed graduate programs.

In conclusion, I have no doubt that Penny Wise will thrive in the academic setting of graduate school and beyond. Their exceptional analytical skills, dedication, and passion for accounting make them an excellent candidate for the program. I wholeheartedly recommend Penny Wise and am confident that their contributions will enrich any academic community.

Please do not hesitate to contact me if you require further information or if I can be of assistance in any way.

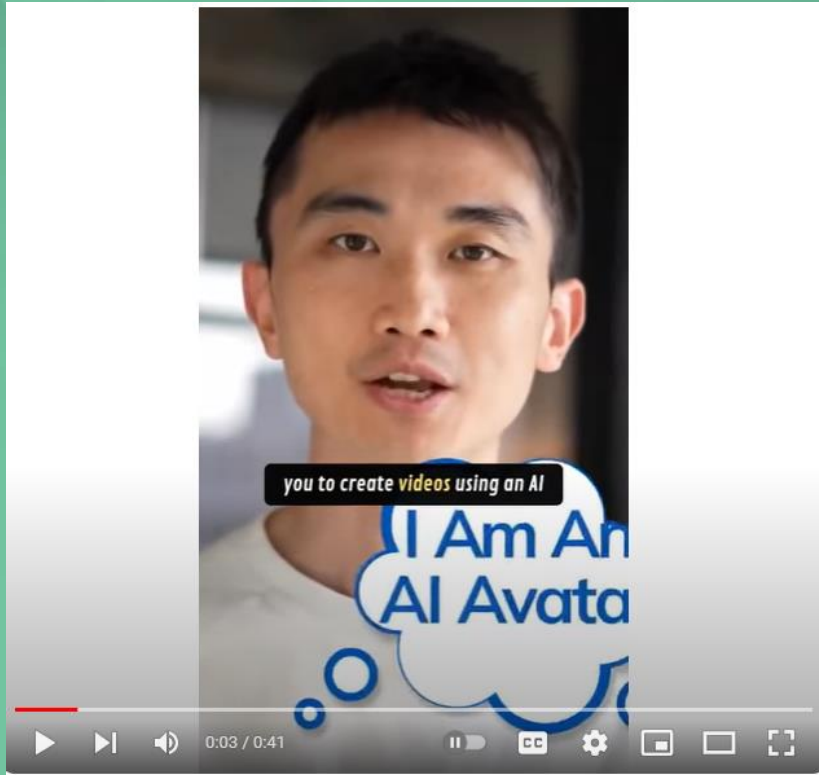
Sincerely,

[Your Name]

[Your Title]

[Your Contact Information]

# AI-Generated Avatar & Voice Clone



<https://www.youtube.com/watch?v=hKERdALLGfY&t=5s>

## Poll Question 3:

How do you perceive the impact of AI on traditional accounting research tasks?

1. Significantly enhances efficiency and insights.
2. Provides some improvements but with limitations.
3. Offers minimal advantages compared to traditional methods.
4. Unsure/No Opinion.

Modified ChatGPT generated question.

## Poll Question 3 Results: (Placeholder)

# Research



Microsoft Bing Image Creator  
– “Management Accountant  
Researching”



# Research Project Management

## Researcher.Life by Editage (mostly free)

Create Project: Use of Management Control Systems

Receive periodic emails with publications on this topic.

<https://accounts.researcher.life/sso-usercheck?continue=https%3A%2F%2Fresearcher.life%2Fmy-membership>

Today's top ☆ read: Promoting gender equality through the use of management control syste...



R Discovery <discovery@researcher.life>  
To Burney, Laurie



Mon 8/7/2023 10:00 AM

[If there are problems with how this message is displayed, click here to view it in a web browser.](#)



Hi Laurie,

Take a quick break to check out your top recommended article for today!

**Promoting gender equality through the use of management control systems: a case study in Japan**

*Accounting, Auditing & Accountability Journal*

2023-06-19

Author(s): Masahiro Hosoda, Shima Nagano...

# Identifying Relevant Sources & Literature Review

## ConnectedPapers.com

Search by keywords, paper title,  
DOI or other identifier

### Reference entered:

Laurie L. Burney, Robin R. Radtke, Sally K. Widener; “The Intersection of ‘Bad Apples,’ ‘Bad Barrels,’ and the Enabling Use of Performance Measurement Systems.” *Journal of Information Systems* 1 June 2017; 31 (2): 25–48.



# Identifying Relevant Sources & Literature Review

CONNECTED PAPERS

Laurie L. Burney, Robin R. Radtke, Sally K. Widener, "The Intersection of 'Bad Apples,' 'Bad Barrels,' and the Enabling Use of Performance Measurement Systems." Journal of Information Systems 1 June 2017; 31 (2): 21

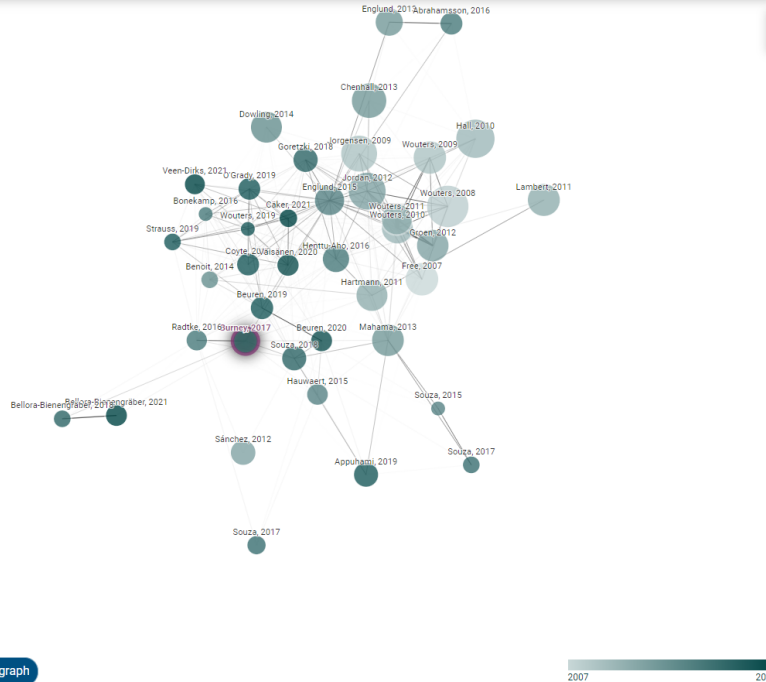
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The Intersection of "Bad Apples," "Bad Barrels," and the Enabling Use of Performance Measurement Systems

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- Origin paper**  
The Intersection of "Bad Apples," "Bad Barrels," and the Enabling Use of Performance Measurement Systems  
Laurie L. Burney, Robin R. Radtke, S. Widener 2017
- The Complex World of Control: Integration of Ethics and Uses of Control  
Robin R. Radtke, S. Widener 2016
- Impact of an enabling performance measurement system on task performance and job satisfaction  
Guilherme Eduardo de Souza, I. Beuren 2018
- Developing Enabling Performance Measurement Systems: On the Interplay Between Numbers and Operational Knowledge  
Hans Englund, Jonas Gerdin 2015
- The Ethical Content of the Control System and the Importance of Peer Managers Being Good Apples  
Lucia Bellora-Blenengräber, Robin R. Radtke, S. Widener 2018
- Counterproductive work behaviors and work climate: The role of an ethically focused management control system and peers' self-focused behavior  
Lucia Bellora-Blenengräber, Robin R. Radtke, S. Widener 2021
- Enabling characteristics of new budgeting practice and the role of controller  
Tiina Henttu-Aho 2016
- Enabling control and the problem of incomplete performance indicators  
S. Jordan, M. Messner 2012
- The effects of uncertainty on the roles of controllers and budgets: an exploratory study  
F. Hartmann, V. S. Maas 2011



## The Intersection of "Bad Apples," "Bad Barrels," and the Enabling Use of Performance Measurement Systems

Laurie L. Burney, Robin R. Radtke, S. Widener

2017, The Journal of Information Systems

26 Citations

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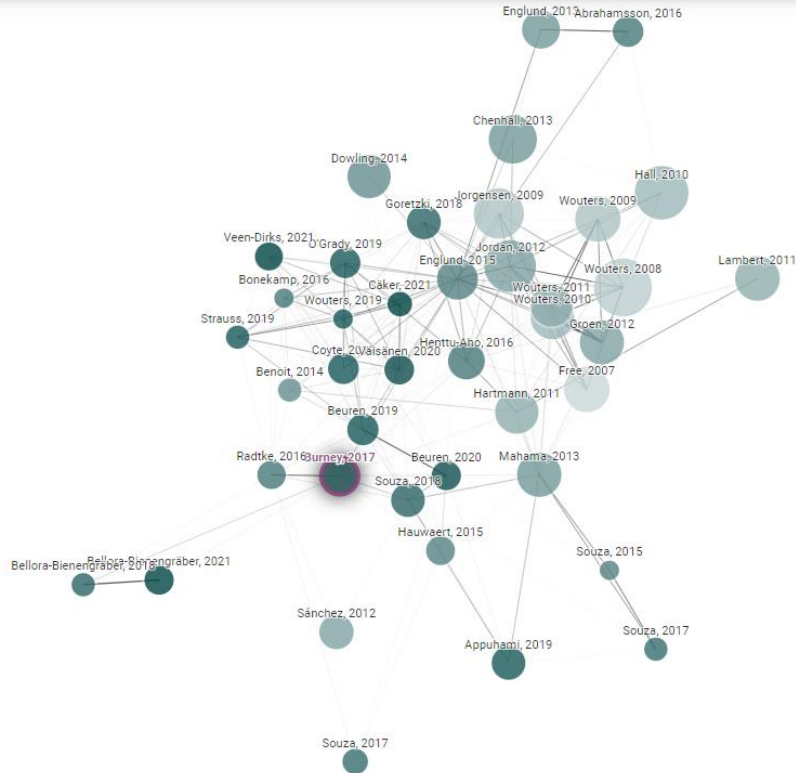
**ABSTRACT** A performance measurement system (PMS) consists of data transformed into performance measures, which is used to control operations and employee behavior. As such, a PMS is embedded within the broader accounting information system (AIS). Existing literature suggests organizations benefit from using a PMS in a way that employees perceive enables them to better perform their job tasks. However, those benefits may not always be realized depending on individual and unit-level ethical characteristics that interact with the use of AIS. The purpose of this study is to examine the intersection of AIS and business ethics by focusing on how a specific type of AIS is used; namely, the PMS. We integrate the extent of perceived amoral manipulation and the ethical work climate with the extent to which the PMS is perceived to be enabling. We document instances when the enabling use of a PMS is not always beneficial, offer implications for organizations in terms of managing the level of counterproductive work beh...

Using Prototypes to Induce Experimentation and Knowledge Integration in the Development of Enabling Accounting Information\*: Prototypes to Induce...

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# Identifying Relevant Sources & Literature Review



## How to read the graph



Each node is an academic paper related to the origin paper.

- Papers are arranged according to their similarity (this is not a citation tree)
- Node **SIZE** is the number of citations
- Node **color** is the publishing year
- **Similar** papers have strong connecting lines and cluster together

# Identifying Relevant Sources & Literature Review

**CONNECTED PAPERS** Search: Laurie L. Burney, Robin R. Radtke, Sally K. Widener, "The Intersection of Performance Measurement Systems." Journal of Information Systems 1 June 2017; 31 (2): 21

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**The Intersection of "Bad Apples," "Bad Barrels," and the Enabling Use of Performance Measurement Systems**  
Laurie L. Burney, Robin R. Radtke, S. Widener 2017

**The Complex World of Control: Integration of Ethics and Uses of Control**  
Robin R. Radtke, S. Widener 2016

**Impact of an enabling performance measurement system on task performance and job satisfaction**  
Guilherme Eduardo de Souza, I. Beuren 2018

**Developing Enabling Performance Measurement Systems: On the Interplay Between Numbers and Operational Knowledge**  
Hans Englund, Jonas Gerdin 2015

**The Ethical Content of the Control System and the Importance of Peer Managers Being Good Apples**  
Lucia Bellora-Bienengraber, Robin R. Radtke, S. Widener 2018

**Counterproductive work behaviors and work climate: The role of an ethically focused management control system and peers' self-focused behavior**  
Lucia Bellora-Bienengraber, Robin R. Radtke, S. Widener 2021

**Enabling characteristics of new budgeting practice and the role of controller**  
Tiina Hernttu-Aho 2016

**Enabling control and the problem of incomplete performance indicators**  
S. Jordan, M. Messner 2012

**The effects of uncertainty on the roles of controllers and budgets: an exploratory study**  
F. Hartmann, V. S. Maas 2011

Using Prototypes to Induce Experimentation and Knowledge Integration in the Development of Enabling Accounting Information\*: Prototypes to Induce...

**Provides links to the papers referenced.**

**Abstract for paper (selected in either the reference list or on the graph). Also, provides link to the full-text article (access based on university subscription).**

**The Intersection of "Bad Apples," "Bad Barrels," and the Enabling Use of Performance Measurement Systems**  
Laurie L. Burney, Robin R. Radtke, S. Widener  
2017, The Journal of Information Systems  
26 Citations Save

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**ABSTRACT** A performance measurement system (PMS) consists of data transformed into performance measures, which is used to control operations and employee behavior. As such, a PMS is embedded within the broader accounting information system (AIS). Existing literature suggests organizations benefit from using a PMS in a way that employees perceive enables them to better perform their job tasks. However, those benefits may not always be realized depending on individual and unit-level ethical characteristics that interact with the use of AIS. The purpose of this study is to examine the intersection of AIS and business ethics by focusing on how a specific type of AIS is used; namely, the PMS. We integrate the extent of perceived amoral manipulation and the ethical work climate with the extent to which the PMS is perceived to be enabling. We document instances when the enabling use of a PMS is not always beneficial, offer implications for organizations in terms of managing the level of counterproductive work beh...

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# Identifying Relevant Sources & Literature Review

YOU.com

AI chatbot to search the web

Does the coercive use of management controls impact employee behaviors?

Go Pro

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Does the coercive use of management controls impact employee behaviors?



Coercive power at work: Examples,...

www.betterup.com

The effect of enabling versus...

link.springer.com

Coercive Control: Management and...

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Leader Influence: A Research Revie...

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Examining the Relationship Between...

www.ncbi.nlm.nih.gov

The influence of budgets' coercive...

www.repec.org.br

Yes, the coercive use of management controls can impact employee behaviors. Coercive power refers to the ability of a manager or leader to control and influence others through the use of threats, punishment, or negative consequences. When management controls are implemented in a coercive manner, it can have several effects on employee behavior:

**Decreased motivation and job satisfaction:** Employees who are subjected to coercive management controls may feel demotivated and dissatisfied with their work. The fear of punishment or negative consequences can create a hostile work environment and lead to decreased morale.

**Resentment and resistance:** Coercive management controls can result in employees feeling resentful towards their managers or the organization. This can lead to resistance and passive-aggressive behavior, as employees may try to find ways to undermine or circumvent the controls.

**Reduced creativity and innovation:** Coercive controls can stifle creativity and innovation in the workplace. Employees may be less inclined to take risks or propose new ideas if they fear negative consequences for deviating from established norms or procedures.

**Increased stress and burnout:** Coercive management controls can contribute to increased stress levels among employees. The fear of punishment or the pressure to comply with strict rules and regulations can lead to chronic stress and eventually burnout.

It is important to note that while coercive power can be effective in certain situations, such as preventing harassment or ensuring compliance with important rules, its negative effects on employee behavior and well-being should be carefully considered. Organizations should strive to create a positive and supportive



ent controls effects

employee behavior and control mechanisms

impact of control measur

Related web results

Coercive power at work: Examples, implications, and more

betterup.com

Aug 30, 2022 ... Managers often use coercive power to hint that a loss of bonus, ... A leader who wields coercive power will often set and control work ...



The effect of enabling versus coercive performance measurement ...

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Coercive Control: Management and Safety Planning Guidance for ...

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Mar 12, 2021 ... 95% of survivors experienced coercive controlling behaviours ... whether coercive control is being used - Ensure the family can speak freely ...



Leader Influence: A Research Review of French & Raven's (1959 ...

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Jul 5, 2020 ... Therefore, supervisors using either reward or coercive power can have a significant impact in motivating employees. Supervisors should have the ...



Examining the Relationship Between Leaders' Power Use ...

# Drafting Manuscripts

## ChatGPT paragraph:

LA

write a paragraph on being a management accountant using 10th grade writing style



Being a management accountant is a super cool job! As a management accountant, you get to work with numbers and help companies make smart decisions about their money. It's like being a financial detective, because you have to dig deep into financial records and figure out how the company is doing financially. You also get to create budgets and analyze costs to make sure the company is using its resources wisely. It's all about helping the company grow and succeed. So if you're good with numbers and love problem-solving, being a management accountant could be a perfect fit for you!

KI

write a paragraph on being a management accountant using professor writing style



Being a management accountant is a role that demands a profound understanding of financial intricacies coupled with a strategic mindset. As a steward of an organization's financial health, it involves meticulous analysis of financial data, cost structures, and budgeting to provide critical insights for informed decision-making. It's about translating complex financial information into actionable strategies that drive business growth and efficiency. A management accountant must be skilled in financial modeling, variance analysis, and risk assessment, acting as a trusted advisor to management. This role requires a commitment to continuous learning and staying abreast of evolving financial regulations, ensuring ethical and compliant financial practices. In essence, being a management accountant is not just about numbers; it's about being the financial strategist guiding an organization's success.

# Drafting Manuscripts

## Paperpal feedback:

- Add-on tool to Word
- 200 free edits per month without a subscription
- Rewrite
- Trim Text
- Academic Translation
- Contextual Synonyms
- Etc.

The screenshot displays the Paperpal application interface. At the top, the title bar reads "Paperpal" with a dropdown arrow and a close button. Below the title bar is a toolbar with icons for "Language", a list of suggestions, a refresh icon, a scissors icon, a globe icon, and a menu icon. The main content area shows a notification: "6 sentences ready for review". Below this, there are five suggestion cards, each with a blue leaf icon and a title:

- Conventions**: Being a management accountant is a super cool job!
- Preposition Usage**: As a management accountant, you get to work with numbers and h...
- Conventions, Punctuation**: It's like being a financial detective, because you have to dig deep i...
- Rephrase**: You also get to create budgets and analyze costs to make sure the ...
- Rephrase, Redundancy**: It's all about helping the company grow and succeed.

At the bottom of the interface, there is a status bar showing "190 free uses left" with an information icon, and a button labeled "Upgrade to Prime". The footer contains the Paperpal logo, a notification bell with a red "1", a chat icon, a settings icon, and a user profile icon.



# Drafting Manuscripts

## Writefull for Word:

- Add-on tool to Word
- Free trial
  
- Revise with Track Changes
- Abstract Generator

Abstract Generator - Tested with the submitted version of our *Strategic Finance* paper

Accounting education has evolved, even if sometimes begrudgingly, as innovative tools have emerged. As educators, we need to be aware of AI and be ahead of the curve in understanding how to leverage emerging technologies. ChatGPT, a chat-based artificial intelligence (AI) technology, provides opportunities for educators to enhance teaching methodologies, promote interactive learning, and foster students' promote critical thinking skills. Its advanced capabilities provide opportunities for both educators and students in the accounting classroom. By embracing AI technologies responsibly, educators can equip students and professionals with the necessary skills and knowledge to navigate the evolving landscape of accounting and contribute to its continued growth and innovation.

# Drafting Manuscripts

## Writefull for Word:

- Add-on tool to Word
- Free trial
  
- Revise with Track Changes
- Abstract Generator
- Title Generator

Title Generator - Tested with the submitted version of our *Strategic Finance* paper

**ChatGPT: A Chat-Based  
Artificial Intelligence  
Tool for Accounting  
Education**

# Drafting Manuscripts

## Writefull for Word:

- Add-on tool to Word
- Free trial
- Revise with Track Changes
- Abstract Generator
- Title Generator
- Paraphraser

## Paraphraser - Tested with the submitted version of our *Strategic Finance* paper

AI technologies, notably ChatGPT, have taken the world by storm. Not a day goes by without headlines about AI, offering hope and, more often, fear, relating to these powerful technology tools.

AI technologies, including ChatGPT, have wiped out the world. There is no day when the headlines about AI do not provide hope, and more often fear, regarding these powerful technological tools.

AI technologies, notably ChatGPT, have taken the world by storm. Not a day goes by without headlines about AI, offering hope and, more often, fear, relating to these powerful technology tools.

AI technologies, including ChatGPT, have swept the world into storm. There is no day without the headlines on AI, which offer hope and more often fear about these powerful technology tools.

AI technologies, notably ChatGPT, have taken the world by storm. Not a day goes by without headlines about AI, offering hope and, more often, fear, relating to these powerful technology tools.

Artificial intelligence technologies, in particular ChatGPT, have shaken the world. No day goes by without an article on AI, which provides hope and often fear related to these powerful technology tools.

# Drafting Manuscripts

## Unriddle.AI

- 10 free notes, uploads or chats for free
- Upload literature on a topic

The screenshot displays the Unriddle.AI interface. On the left is a sidebar with a search bar and a list of notes. The main area shows a document viewer for a PDF titled "The Intersection of 'Bad Apples,' 'Bad Barrels,' and the Enabling Use of Performance Measurement Systems". The document is from the *Journal of Information Systems*, Vol. 31, No. 2, Summer 2017, pp. 23-48. The authors listed are Laurie L. Burney (Baylor University), Robin R. Radtke (Clemson University), and Sally K. Widener (Clemson University). The abstract discusses the intersection of AIS and business ethics, focusing on how a specific type of AIS is used, namely, the PMS. It integrates the extent of perceived amoral manipulation and the ethical work climate with the extent to which the PMS is perceived to be enabling. It documents instances when the enabling use of a PMS is not always beneficial, other applications for organizations in terms of managing the level of counterproductive work behaviors when using enabling control, and provide directions for future research. The keywords are: performance measurement systems; enabling control; amoral manipulation; ethical work climate; accounting information systems. The introduction begins with "The use of accounting information systems (AIS) is beneficial in many ways. However, when decisions are made using AIS, an individual can distance himself from both personal responsibility and ethical obligations (Adams and Balfoer 1998; Dillard 2003). Dillard (1998, 55) suggests that AIS applications 'reduce the level of moral responsibility recognized and accepted by an actor because inherent in the methods of rationality is the externalization and objectification of the relationship among human beings as members of an ongoing community, thus severing the link between moral responsibility and codified ethical standards.'" Moreover, Hamman, Rankin, and Towry (2006) found that the mere presence of an information system could affect managers' evaluations of the benefits of honesty. "This distancing of responsibilities and reduction of the level of moral responsibility is likely exacerbated by the accounting literature's assumption that employees (i.e., 'agents') act in a self-interested way, caring more for how their actions affect themselves instead of caring about others. Employees may withhold effort, express negative affect, or violate norms, thus, acting as 'bad apples' (Folger, Mitchell, and Dwygion 2006). When the work unit collectively takes on these kinds of self-interested behaviors and shares this way of thinking, a 'bad barrel' is born (Treviño and Youngblood 1990). In the presence of 'bad apples' and/or 'bad barrels,' the use of AIS may not be as beneficial as originally presumed.

On the right side of the interface, there is a chat sidebar with a search bar and a list of chat messages. The messages are:

- Explain this to me like I'm five.
- What does "ethical work climate" mean?
- What is a "Performance Measurement System"?
- Why do employees need to understand the organization as a whole?
- What does "amoral manipulation" mean?
- Why is it important for employees to ask questions and suggest solutions?
- Ask the document a question...

The interface also includes a top navigation bar with links for Learn, Support, Affiliate, Feedback, and Upgrade. The document viewer has a search bar and a zoom control set to Automatic Zoom.

# Drafting Manuscripts

● LAURIE\_BURNEY

Explain this to me like I'm five.



● UNRIDDLER

This is a study about how people behave at work. Sometimes, people do things that are not good or fair. This can happen because they are not nice people (bad apples) or because the place they work at is not nice (bad barrels). The study also talks about how companies keep track of how well people are doing their jobs. This is called a Performance Measurement System (PMS). The PMS can be used in two ways. One way is very strict and doesn't let people ask questions or make changes. The other way lets people ask questions, understand more about the company, and make changes if they need to. The study tries to understand how these things affect each other.

● LAURIE\_BURNEY

Describe the aim of the research paper (i.e., what did the authors set out to do?)

● UNRIDDLER

The research paper aimed to investigate the relationship between the use of Performance Measurement Systems (PMS) and counterproductive work behavior (CWB) in organizations. The authors developed a measure for the enabling use of PMS and used a survey to gather perceptual data from individuals. The study focused on behaviors such as sabotage and withdrawal that harm the organization. The authors sought to understand how PMS can influence these behaviors and the overall ethical climate within an organization.

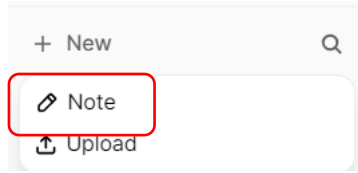
● LAURIE\_BURNEY

Explain why the research reported in this paper matters (i.e., what did the authors argue was the contribution that their work made to advancing our understanding of interruptions research?)

● UNRIDDLER

The research presented in this paper investigates the intersection of Accounting Information Systems (AIS) and business ethics, focusing on the use of Performance Measurement Systems (PMS). The authors argue that while AIS can be beneficial, they can also distance individuals from ethical obligations. The study integrates perceived amoral manipulation and ethical work climate with the extent to which the PMS is perceived to be enabling. The authors found that the enabling use of a PMS is not always beneficial and can lead to counterproductive work behaviors, especially in the presence of "bad apples" or "bad barrels" [25, 39].

# Drafting Manuscripts



Give it a title...

Start typing to get started.

Type '++' for AI auto-complete.

“Performance Measurement  
Systems Impact on  
Employee Role Conflict”

## RELATED

### ▼ Adler\_\_Chen\_AOS\_2011

Wong, C. S., & Campion, M. A. (1991). Development and test of a task level model of motivational job design. *Journal of Applied Psychology*, 76, 825–837.  
Woodman, R. W., Sawyer, J. E., & Griffin, R. W. (1993). Toward a theory of organizationa...

### ▼ 17\_Burney\_Radtke\_Widener\_JIS

Spekle, R. F., and S. K. Widener. 2016. Troubling Questions for Survey Research: Putting Things Back in Perspective. Working paper, Nyenrode Business University and Clemson University. Stefanou, C. J. 2006. Viewpoint: The complexity and th...

of amoral manipulation (a facet beyond their control). Organizations can also monitor employees' views of their enabling use of a PMS to ensure that employees' perceptions match managements' intentions with respect to this construct. Finall...

Health, Coping and Methodologies, edited by Perrewe, P. L., and D. C. Ganster, 171–201. Amsterdam, The Netherlands: Elsevier, Ltd. Fox, S., P. E. Spector, and D. Miles. 2001. Counterproductive work behavior (CWB) in response to job...

Additionally, previous studies show that ethical climate is consistently related to employee attitudes (Martin and Cullen 2006). Arnaud and Schminke (2012) reconceptualize the construct of EWC and hypothesize that the extent to which a work ...

### ▼ Useful prompts

Summarizing and simplifying Explain this research paper to me like I'm [reading level]. What method did the researchers use? What did they find? Why does it matter? Summarizing a book? Try asking for a summary of the first and last chapte...

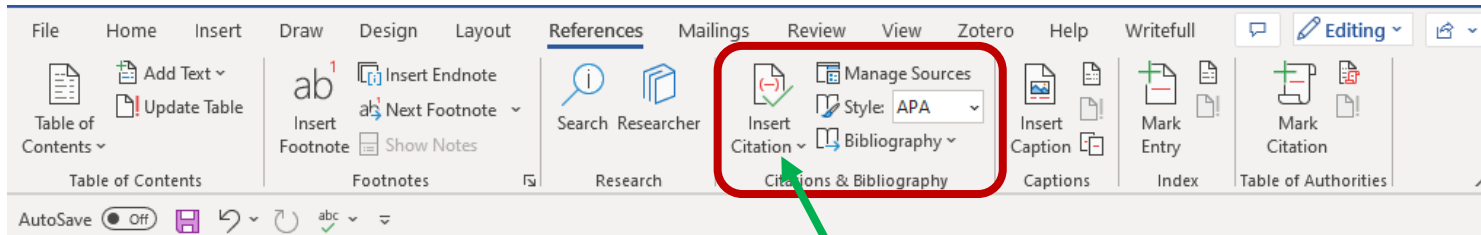
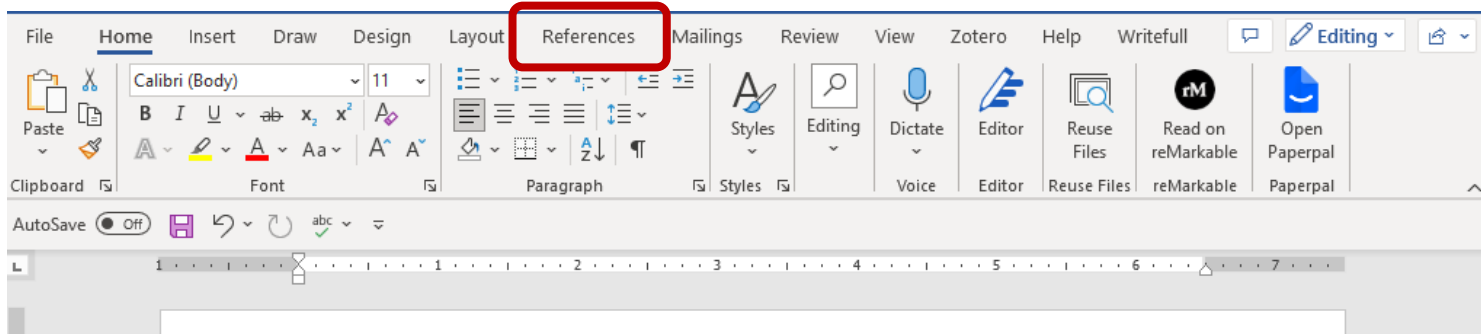
# Drafting Manuscripts

“Performance Measurement Systems Impact on Employee Role Conflict”

Insert first two sentences followed by “++” and Unriddled.AI wrote the remainder of the paragraph based on the papers I had uploaded.

In response to performance evaluation systems, employees choose to engage in behaviors to mitigate any coercive influence. One such role conflict. Employees may experience role conflict when faced with performance evaluation systems. This conflict arises from the tension between fulfilling their job responsibilities and avoiding the coercive influence of these systems. To mitigate this conflict, employees may engage in various behaviors. For instance, they may strategically prioritize tasks that are more likely to receive positive evaluations, while neglecting others. They may also seek guidance from supervisors or colleagues to gain clarity on their role expectations. Additionally, employees may engage in impression management techniques to create a favorable image during evaluations. These behaviors are aimed at navigating the challenges posed by performance evaluation systems.

# References





# References

Create Source ? ×

Type of Source Journal Article ▼

Bibliography Fields for APA

\* Author LL. Burney, R.R. Radtke, S.K. Widener Edit

Corporate Author

\* Title The Intersection of 'Bad Apples,' 'Bad Barrels,' and the Enabling Use of Performance Measurement Systems

\* Journal Name Journal of Information Systems

City

\* Year 2017

Month

Day

\* Pages 25-48

Editor  Edit

Publisher

Volume 21

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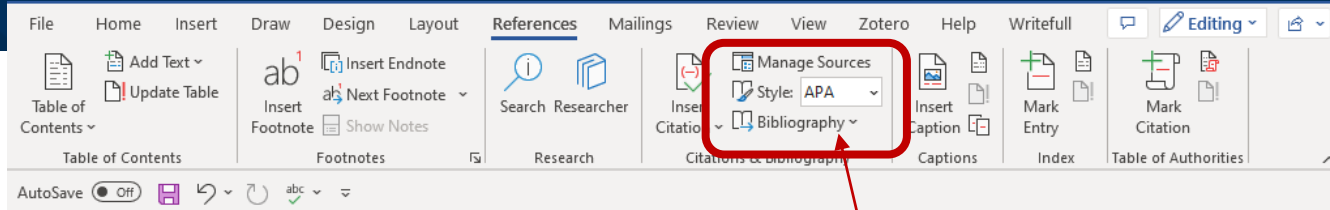
Tag name Example: Adventure Works Monthly

LLB17

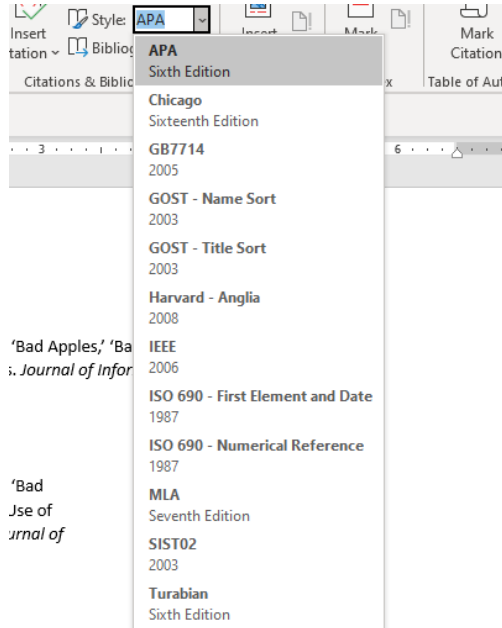
OK Cancel



# References



Change Styles:

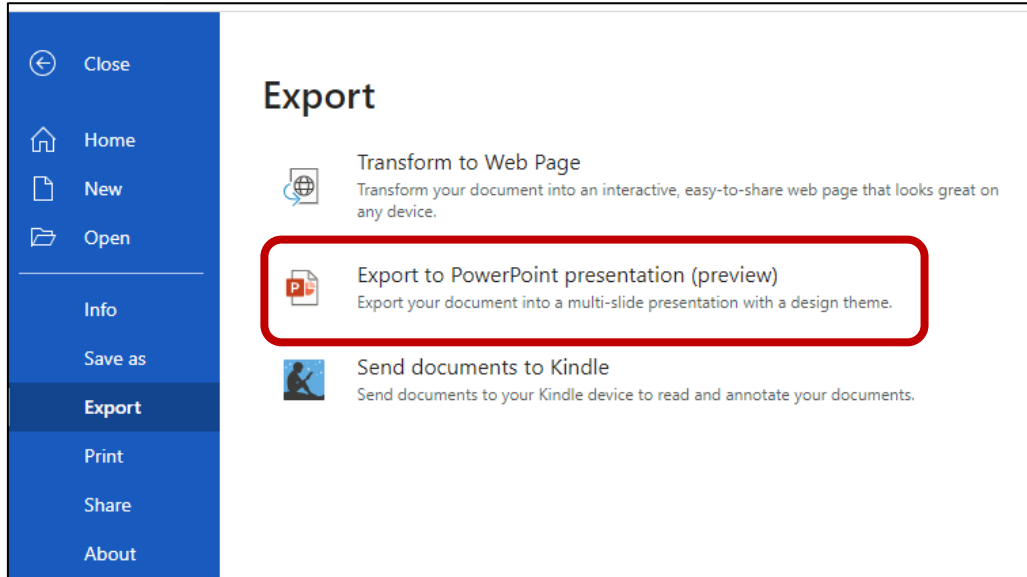


## Works Cited

L.L. Burney, R. R. (2017). The Intersection of 'Bad Apples,' 'Bad Barrels,' and the Enabling Use of Performance Measurement Systems. *Journal of Information Systems*, 31(2), 25-48.

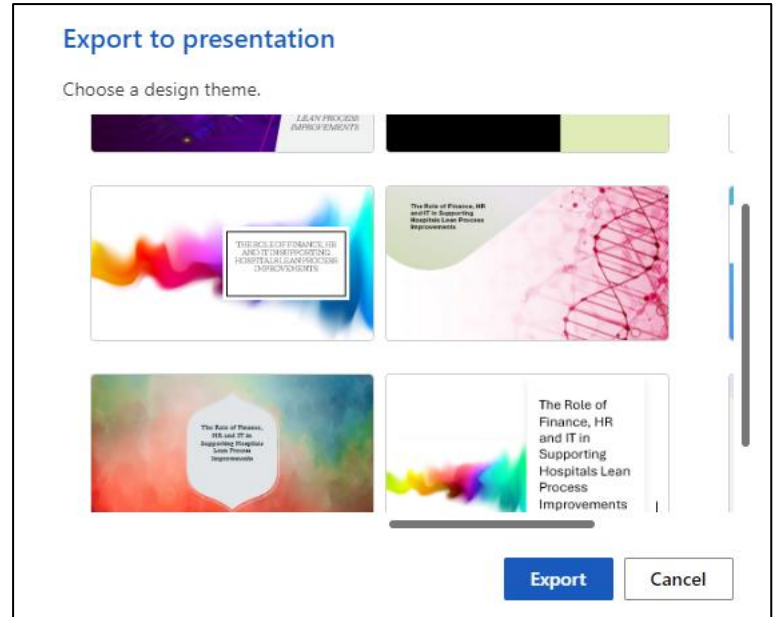
# PowerPoint Presentation Generator

## Web version of Word



The screenshot shows the 'Export' menu in the web version of Microsoft Word. On the left is a blue navigation pane with options: Close, Home, New, Open, Info, Save as, **Export**, Print, Share, and About. The main area is titled 'Export' and lists four options:

- Export to PowerPoint presentation (preview)** (highlighted with a red box): Export your document into a multi-slide presentation with a design theme.
- Transform to Web Page: Transform your document into an interactive, easy-to-share web page that looks great on any device.
- Send documents to Kindle: Send documents to your Kindle device to read and annotate your documents.



The screenshot shows the 'Export to presentation' theme selection screen. The title is 'Export to presentation' and the instruction is 'Choose a design theme.' There are six theme preview cards:

- Top-left: A dark purple and blue gradient with the text 'LEAN PROCESS IMPROVEMENTS'.
- Top-right: A black and light green gradient.
- Middle-left: A colorful wavy gradient with a white box containing the text 'THE ROLE OF FINANCE, HR AND IT IN SUPPORTING HOSPITALS LEAN PROCESS IMPROVEMENTS'.
- Middle-right: A pink and white background with a DNA helix graphic and the text 'The Role of Finance, HR and IT in Supporting Hospitals Lean Process Improvements'.
- Bottom-left: A colorful gradient with a white hexagonal box containing the text 'The Role of Finance, HR and IT in Supporting Hospitals Lean Process Improvements'.
- Bottom-right: A white background with a colorful wavy graphic at the bottom and the text 'The Role of Finance, HR and IT in Supporting Hospitals Lean Process Improvements'.

At the bottom right, there are two buttons: 'Export' (in blue) and 'Cancel' (in white).

# PowerPoint Presentation Generator

The screenshot displays the Microsoft PowerPoint interface. The title bar at the top reads "PowerPoint Document 4". The ribbon menu includes "File", "Home", "Insert", "Draw", "Design", "Transitions", "Animations", "Slide Show", "Review", "View", and "Help". The "Home" ribbon is active, showing options for undo, redo, copy, paste, font size, bold, italic, underline, bullet points, numbering, indent, and zoom. The main slide area shows a slide with the title "The Role of Finance, HR and IT in Supporting Hospitals Lean Process Improvements" and a background image of a DNA double helix. The left sidebar shows a slide thumbnail grid with five slides. The status bar at the bottom indicates "Slide 1 of 14", "English (U.S.)", and "50%".

**PowerPoint** Document 4

File Home Insert Draw Design Transitions Animations Slide Show Review View Help

Undo Copy Paste Font Size Bold Italic Underline Bullets Numbering Indent Zoom

1 The Role of Finance, HR and IT in Supporting Hospitals Lean Process Improvements

2

3 Participating Hospital Descriptive Statistics

4 Extent of Lean Practices

5

Slide 1 of 14 English (U.S.) Give Feedback to Microsoft Notes 50%

## Poll Question 4:

Which ethical considerations related to AI use in accounting do you find most relevant?

1. Data Privacy and Security
2. Bias Mitigation and Fairness
3. Ethical Use of Automation
4. Professional Judgment vs. AI Outputs
5. Accountability and Transparency in AI-Driven Decisions

Modified ChatGPT generated question.

## Poll Question 4 Results: (Placeholder)



# Is it Too Good to Be True? Words of Caution

...In addition to Hallucinations Discussed earlier.



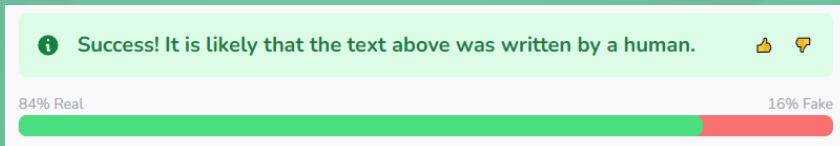
# Tools to Detect AI Generated Content

## GPTZero

*"Your sentence with the highest perplexity, "This led to the development of new techniques and tools for management accounting, such as activity-based costing, balanced scorecards, and enterprise resource planning systems.", has a perplexity of: 65."*

**Your text is likely to be written entirely by a human**

## GPTKit



## Writefull's GPT Detector

12% likely this comes from GPT-3, GPT-4 or ChatGPT.

# Conclusion

## Dall-E (open AI Art Generator)

And now the accounting professor in Impressionist Style

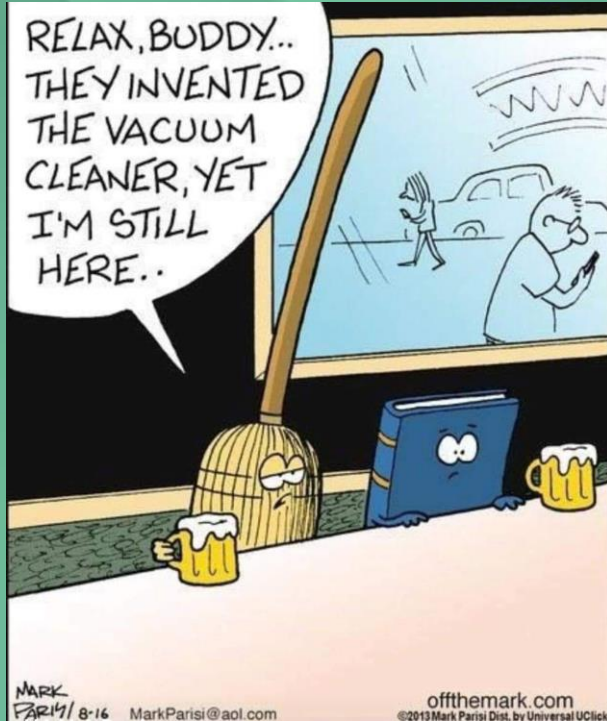


# Learning Objectives Revisited

- Describe AI (ChatGPT) for accounting
- Identify the use of AI (ChatGPT) for accounting classrooms
- Demonstrate the use of AI (ChatGPT) for accounting research



# Closing Thoughts: (of course AI generated)



*In summary, integrating AI tools into the accounting classroom and research has the potential to revolutionize the way accounting is taught, practiced, and researched. By embracing AI technologies responsibly, educators can equip students and professionals with the necessary skills and knowledge to navigate the evolving landscape of accounting and contribute to its continued growth and innovation.*

# Questions and Answers

[Laurie\\_Burney@Baylor.edu](mailto:Laurie_Burney@Baylor.edu)



**Laurie Burney, CMA, CSCA**  
Associate Professor  
JE Bush Professor of Accounting  
Baylor University  
IMA Professor in Residence

[KimberlyChurch@MissouriState.edu](mailto:KimberlyChurch@MissouriState.edu)



**Kimberly Swanson Church**  
Associate Professor of Accounting  
FORVIS Professor of Leadership  
Missouri State University

# Thank you!



The Association of  
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# Learning Objectives Revisited

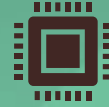
## Next-Gen AI



Generative AI tools such as ChatGPT -3.5 have quickly progressed through many iterations since GPT-3's initial release in June



Technological advances include an ability to use a conversational tone, understand images, and decline inappropriate prompts



Other players in the space include Meta's LLaMA, Alphabet's Bard, and companies including Amazon's Lex and Salesforce's Einstein



The technology is based on a Large Language Model using Natural Language Processing



Our responsibility is to prepare students, as evolving professionals, to use these tools responsibly and ethically

## In the Classroom



Assist In Providing Timely And Personalized Feedback For Writing Assignments, Overcoming The Limitations Of Time And Resources That Typically Hinder Comprehensive Feedback



Aid In Student Responses And Inquiries, Such As Drafting Emails Or Tactfully Declining Unreasonable Requests



Write Letters Of Recommendation, Showcasing Unique Skills And Strengths Of Students By Connecting To Their LinkedIn Profiles

# Learning Objectives Revisited

## To Facilitate Research



Routine Tasks Are Involved In Creating And Preparing Research Papers And Presentations, Consuming Countless Hours



Learning To Leverage AI Tools To Facilitate A More Effective And Efficient Process



Managing A Research Project Is Vital To Any Successful Publication



Refining Research Questions is Key



Literature Reviews Can Be Arduous And Time Consuming





# Resources

Listing of informative AI-related sources:

- <https://padlet.com/DrHeatherBrown/resources-on-chatgpt-ai-and-education-itonvxbr22rpayy3>

Tips for Leverage AI for Academic Writers

- <https://twitter.com/MushtaqBilalPhD>