

Senior Lecturer and Learning Designer's Reflections on AI

Dear Select Committee on Adopting Artificial Intelligence,

We are Monika Kansal, senior lecturer in accounting, and Faith Appleton, senior learning designer, from CQUniversity. While our perspectives are based on our experiences of using AI – in accounting classrooms and within the learning design context, they might also be relevant to other subjects and tertiary roles.

Gen AI, particularly ChatGPT, has significant implications for accounting education in the higher education sector. While it presents many opportunities for accounting academics to enhance student learning, it poses many challenges in teaching and research.

AI presents numerous opportunities in accounting education, such as having an AI chat box to allow students to have text-based conversations, answering students' repetitive questions regarding assessment instructions and helping them get their queries answered quickly. Effectively used, it can help teachers save time and focus on other research commitments. Gen AI can produce interactive learning, problem-solving and critical thinking skills for students in accounting education. AI is here to stay; businesses are using it to enhance the productivity of their employees, and the benefits it produces are too many to ignore. Because of this, academics also feel the need to equip their students with these skills to be professionally prepared. However, I perceive many risks and harms for students and academics that come with harvesting the benefits of Gen AI. Students relying too much on AI still need to learn and uphold the importance of human judgement in accounting. Over-reliance on AI may result in not learning key skills or even losing confidence in using the skills they already possess.

One big challenge is how to make them understand the risks of blind use of AI for problem-solving and assessment tasks. Academics can educate students about the responsible use of AI. As a senior accounting lecturer, I have been doing that in my subjects. Accounting education is number-based, and Gen AI (at least Chat GPT 3.5 free version, which students access for their assessments) produces 'hallucinated' responses on number-based queries. Academics must encourage students to interpret and critically evaluate the outputs generated by AI.

Yet, our concern remains: Despite all our sincere efforts, who can stop students from misusing AI? Technological advances like Turnitin are not fully competent and reliable enough to correctly identify the use of AI in assessments. Universities have the responsibility to ensure the credibility of their courses, and the academic integrity of assessments, which was already a challenge, and has now become an

even bigger concern. The very functionality of AI is rooted in plagiarising someone else's work, which is not even credited in the responses it generates for the user.

There are many more issues like this that academics face on a day-to-day basis as teaching and learning spaces transform themselves in response to AI advances. Higher education institutions need to tread the path carefully, as they are rightly concerned about academic integrity and accreditation issues. There is a need to have a nuanced and incremental examination of AI implementation strategically at the institutional and individual academic levels. As an academic, I strongly understand the necessity of overhauling the whole assessment design to produce AI-proof assessments. Like everyone else, academics need more time and resources to learn and implement AI. For example, not all academics can offer chat boxes within their units, nor do they have sufficient training to design AI-proof assessments.

The Australian government needs to come up with clear-cut guidelines and regulations for educational institutions to ensure the responsible use of AI by various stakeholders in the higher education sector. There is a need to learn from best practices across universities and active research collaborations within universities are of prime importance. Government funding to develop an AI governance framework for universities and practical guidance to employ AI for the benefit of students and academics is the need of the hour.

As a senior learning designer, my role involves leading professional development for VET and HE educators and offering practical support to enhance online learning at CQU. At times, the response to AI has been grounded in panic and misinformation rather than good teaching practices.

This governance framework/guidance must be developed at the national level, and then disseminated and executed at the university level. Leaving it to individual universities to design and enforce the AI framework/s would be very expensive and come largely at the cost of teachers on the ground. The framework should be flexible enough to accommodate the specific needs of universities.

Best regards,
Monika Kansal and Faith Appleton