



ACADEMIC DISHONESTY AND THE USE OF CHATGPT
A DESONESTIDADE ACADÊMICA E O USO DE CHATGPT

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Resumo

O objetivo deste estudo é analisar as percepções sobre a desonestidade acadêmica no uso do ChatGPT, de alunos e professores de graduação em Ciências Contábeis. A pesquisa caracteriza-se como descritiva e quantitativa, e a coleta de dados foi realizada por meio de um questionário adaptado de Fróes e Silva (2022). Os resultados indicam que há diferença significativa entre a percepção de desonestidade acadêmica dos alunos e dos professores nos cursos de graduação em Ciências Contábeis no Brasil quanto ao uso da ferramenta ChatGPT. As divergências de percepção entre professores e alunos concentraram-se em casos de desonestidade e situações cinzentas.

Palavras-chave: Desonestidade Acadêmica. ChatGPT. Inteligência Artificial. Contabilidade.

Abstract

The objective of this study is to analyze perceptions of academic dishonesty in the use of ChatGPT among undergraduate Accounting students and professors. The research is characterized as descriptive and quantitative, and data were collected through a questionnaire adapted from Fróes and Silva (2022). The results indicate that there is no significant difference between students' and professors' perceptions of academic dishonesty regarding the use of the ChatGPT tool in undergraduate Accounting programs in Brazil. Differences in perception between professors and students were concentrated in cases of dishonesty and gray-area situations.

Keywords: Academic Dishonesty; ChatGPT; Artificial Intelligence; Accounting.

Introduction

Artificial intelligence tools have developed rapidly in recent years and gaining worldwide attention due to their potential to be trained to simulate the functioning of the human brain and perform routine tasks using large volumes of data and information (Lo, 2023). Among these tools, known as Large Language Models (LLMs), ChatGPT stands out for its natural language processing capabilities and its ability to generate coherent and informative responses (Lo, 2023; Lund et al., 2023). As the first tool of its kind to become widely popular, reaching one million users just five days after its launch, ChatGPT has found applications across diverse contexts, including personal, corporate, and educational settings (Lopes, 2024).

In the university context, ChatGPT has received mixed opinions, reflecting the controversy between the benefits and risks associated with its use, as well as the challenges and threats it poses to users (Lo, 2023; Sallam, 2023). On the one hand, the tool can support teaching and learning by serving as an academic aid for students, facilitating text review and summarization, translations, and responses to specific questions. It can also enable the automation of certain teaching tasks, assist with lesson planning, and support the use of educational resources (Kasneci et al., 2023; Lo, 2023).

On the other hand, students may become overly reliant on ChatGPT by automating academic writing and problem-solving tasks, which can negatively affect the development of critical thinking and problem-solving skills (Kasneci et al., 2023; Lo, 2023; Rahman & Watanobe, 2023). In addition, studies have identified incorrect responses, inaccurate citations, and plagiarism in content produced by the tool (Lo, 2023; Mhlanga, 2023; Sallam, 2023).

Beyond its impact on academic training, these challenges and threats associated with the use of ChatGPT in the university environment also raise ethical implications by opening space for behaviors that violate academic integrity (Frões & Silva, 2022; Lund et al., 2023). Students may engage in dishonest behaviors by outsourcing their work, such as committing plagiarism when using ChatGPT to complete written assignments, or committing fraud by using the tool to formulate answers during examinations (Frões & Silva, 2021; Mhlanga, 2023; Lo, 2023). As reported in the study conducted by Alves et al. (2024), most Accounting students who participated in the research had already copied responses provided by ChatGPT, thereby constituting plagiarism. Nevertheless, there are still many uncertainties regarding ethical perceptions of ChatGPT use in the university environment, with faculty viewing the tool as a potential threat to the learning process, while its use continues to become more widespread among students (Kasneci et al., 2023; Ferreira et al., 2023).

Exploring the use of artificial intelligence tools in accounting education, Fachrurrozie et al. (2025) show that faculty adoption remains low, with ethical issues posing challenges to their use. Similarly, the study by Dosumu et al. (2025), which investigated faculty perceptions of the potential of artificial intelligence tools to disrupt accounting education, presents comparable considerations. According to the authors, there are common concerns among instructors regarding dishonest behaviors and plagiarism, influenced by uncertainty about their ability to identify when students have used ChatGPT.

In contrast, the use of artificial intelligence tools by students in the accounting field has become increasingly common. The study by Bui et al. (2025), which examined factors affecting the adoption of these tools, demonstrates that adoption among accounting students is associated with perceived ease of use and perceived usefulness. Likewise, the investigation by Abdo-Salloum and Al-Mousawi (2025) also shows an association between ease of use and usefulness in the adoption of artificial intelligence tools, in addition to indicating their adoption by accounting students in organizational contexts and in their future careers.

Faculty members' ethical concerns (Dosumu et al., 2025; Fachrurrozie et al., 2025), when compared with students' adoption driven by perceived usefulness and ease of use of artificial intelligence tools (Bui et al., 2025; Abdo-Salloum & Al-Mousawi, 2025), highlight differences in perceptions of which behaviors may be considered honest or dishonest in the university context. Such differences in ethical perceptions between students and faculty in the accounting field have already been demonstrated by studies conducted by Braun and Stallworth (2009), Oliveira Neto and Chacarolli Junior (2013), and Oliveira et al. (2014) in contexts that did not involve the use of artificial intelligence tools. Seeking to understand differing ethical perceptions in undergraduate Accounting programs, Braun and Stallworth (2009) found that students and faculty at universities in the United States hold different perceptions of which situations may be considered dishonest when completing assignments and exams, particularly in cases deemed ambiguous. Corroborating these findings, the studies by Oliveira Neto and Chacarolli Junior (2013) and Oliveira et al. (2014) also identified differences in perceptions of academic dishonesty in undergraduate Accounting programs in the Brazilian context, especially in behaviors involving ambiguous situations.

Considering the widespread adoption of ChatGPT in the university environment and the ethical implications that its use may entail, this study seeks to answer the following research question: What are the perceptions of academic dishonesty among undergraduate Accounting students and faculty regarding the use of ChatGPT? Based on this question, the objective of this research is to analyze the perceptions of academic dishonesty related to the use of ChatGPT among undergraduate Accounting students and faculty.

Undergraduate Accounting programs aim to educate professionals who are ethical and possess critical thinking skills, while the popularization of artificial intelligence tools presents new educational challenges for faculty and educational institutions in the field (Aguiar, 2024; Dosumu et al., 2025). This popularization is also transforming the profile of accounting professionals, as new skills are required and new ethical conflicts emerge (Abdo-Salloum & Al-Mousawi, 2025; Aguiar, 2024; Bui et al., 2025).

As a contribution, this research advances the theoretical debate on the challenges and opportunities associated with the ethical implications of artificial intelligence use in the academic context. From this perspective, the study broadens understanding by analyzing differences and similarities in faculty and student perceptions regarding the use of artificial intelligence in everyday university activities. By providing this advancement to the literature, the research also offers practical contributions by presenting evidence that can support the improvement of ethical guidelines in the regulations of undergraduate Accounting programs, as well as in assessment instruments, with the aim of delineating ethical parameters for the use of artificial intelligence (Alves & Faria, 2023; Kasneci et al., 2023; Rahman & Watanobe, 2023).

Academic Dishonesty in the Use of ChatGPT

Academic dishonesty is characterized as a transgression of institutional norms, constituting a violation of ethical conduct in the educational context (Molnar, 2015). It is a complex phenomenon insofar as it compromises the quality of professional training and, consequently, produces ethical impacts that may extend to professional practice in the labor market (Fróes & Silva, 2021). In this context, the ethical and upright posture of accounting professionals assumes central importance, particularly due to the high level of trust placed in them in the management of finances and business activities within organizations (Ballantine et al., 2024).

As highlighted by Fróes and Silva (2021) and Pavela (1997), academic dishonesty manifests itself through different practices, including fraud, cheating, plagiarism, and fabrication of information.

Fraud and cheating are characterized by active or passive behaviors of deception in assessment activities, such as exams, tests, and exercises. These practices also encompass the improper use of computational resources and technologies with the purpose of circumventing, manipulating, or disregarding previously established rules, thereby intensifying challenges to academic integrity in increasingly digitalized educational environments (Shahzad et al., 2024; Zhu et al., 2024).

In addition to fraud and cheating, plagiarism involves the copying of content and the improper appropriation of others' ideas, either wholly or partially (Pavela, 1997). In a technological environment marked by the recurrent use of generative artificial intelligence tools, the risk of plagiarism becomes even more pronounced, as the development of logical reasoning and critical thinking in knowledge construction may be relegated to a secondary role in light of the ease provided by automated content generation (Chen et al., 2023). This scope also includes behaviors related to the fabrication, manipulation, or falsification of information (Frões & Silva, 2021). The fabrication of information thus refers to the intentional creation of fictitious data and/or sources, as well as the deliberate manipulation of information, directly compromising academic and scientific integrity.

The transparent use of artificial intelligence as an academic support tool remains a controversial topic in the literature, particularly due to the fragility, or even the absence, of clear guidelines regarding its use by Higher Education Institutions (Oslo et al., 2025). In the Chinese context, Shahzad et al. (2024) investigated the influence of AI tool usage on undergraduate students' learning performance and identified a positive relationship between the use of these technologies and academic performance. The authors also observed that self-efficacy in AI use is positively related to its adoption as a learning support tool in the university environment. However, they warn that excessive reliance on generative AI technologies may lead to student complacency, whereby students become dependent on external support at the expense of self-confidence and personal effort, thereby reducing the role of self-efficacy in the learning process.

From a similar perspective, Zhu et al. (2024) found that low moral intensity leads university students to feel no need to adjust their behavioral decisions to avoid ethical risks, even when such risks are recognized. In light of this, the authors emphasize the importance of greater transparency in institutional rules related to AI use as a means of strengthening students' ethical awareness.

In this regard, the literature points to convergent perceptions between faculty and students concerning the need for formal and guiding policies for the use of AI in the academic environment (Kasneci et al., 2023; Aguiar, 2024). Evidence presented by Ferhataj et al. (2025) indicates significant relationships between ethical awareness, practical experience, and regulatory structure, and students' attitudes toward the use of AI in academic activities. The authors emphasize that institutional policies based on clear and transparent guidelines contribute to the development of greater ethical awareness by guiding the responsible use of tools that involve potential ethical controversies.

Additionally, Han et al. (2024) highlight the need to establish delimiting criteria for the use of generative AI tools, particularly with regard to the automatic generation of responses, in order to avoid impairing the development of skills associated with active learning. According to the authors, such criteria enable greater effectiveness in pedagogical monitoring by instructors, fostering the development of critical thinking and reducing the risks of fraud, cheating, plagiarism, and fabrication of information. In a convergent manner, Dosumu et al. (2025) point out that faculty face difficulties in identifying academic activities produced with the assistance of generative AI, such as ChatGPT, especially given the advancement of large language models, whose texts increasingly resemble those produced by humans.

Despite these challenges, faculty members recognize that artificial intelligence is an ever-expanding reality, introducing new challenges to the teaching and learning process. In this context, they advocate for the improvement of pedagogical and curricular projects, with the inclusion of courses focused on this new scenario, considering the need to develop AI-related competencies aligned with labor market demands, particularly in the business field (Chen et al., 2023).

Against this backdrop, Bui et al. (2024) found that perceived usefulness, AI knowledge, and social influence act as facilitating conditions for students' adoption of AI tools in accounting education. Complementarily, Abdo-Salloum and Al-Mousawi (2025) showed that perceived ease of use and perceived usefulness mediate the relationship between familiarity with technology and AI adoption. Thus, the authors argue that, rather than restricting the use of these technologies, educational institutions, together with faculty, should guide students regarding the ethical risks involved, thereby promoting the development of greater ethical awareness.

This controversial scenario regarding the appropriate use of AI in the academic environment becomes even more evident in studies that simultaneously contrast the perceptions of students and faculty in undergraduate programs across different professional fields (Oslon et al., 2025; Kim et al., 2025; Abouammoh, 2025; Naseer et al., 2025; Mbewe et al., 2025). In the field of nursing, Oslon et al. (2025) identified shared concern between faculty and students regarding AI use; however, instructors demonstrated a greater propensity to use these tools in their academic activities, while students appeared more insecure, a finding consistent with results in the fields of medicine (Kim et al., 2025; Naseer et al., 2025).

In contrast, evidence presented by Robiños et al. (2024) and Mbewe et al. (2025) indicates that although faculty recognize the educational value of AI, they express concerns related to ethical risks, excessive cognitive dependence, and the potential dehumanization of pedagogy. Students, in turn, demonstrate greater awareness and engagement, driven by peer interaction and social media use, employing AI to support autonomous learning and deepen content understanding (Mbewe et al., 2025). Conversely, faculty members, especially more experienced ones, tend to exhibit greater resistance, revealing a generational gap in perceptions regarding the role of AI in education.

Finally, Robiños et al. (2023) identified significant differences between faculty and student perceptions regarding the use of AI in education, revealing divergent perspectives on how these technologies support teaching and learning processes. Among the factors influencing such perceptions are the level of familiarity with AI tools, the perceived relevance of these technologies for enhancing teaching methodologies and learning experiences, and the distinct roles played by students and instructors in the educational process.

Although prior national studies have investigated academic dishonesty (Braun & Stallworth, 2009; Oliveira Neto & Chacarolli, 2013; Fróes & Silva, 2021; Alves et al., 2024), gaps persist in both national and international literature, particularly with regard to the adoption of generative artificial intelligence and the perceptions of students and faculty in Accounting programs. In this context, it is relevant to understand how these different actors assess the use of AI tools in the academic environment, considering their potential ethical risks. Thus, understanding the perceptions and opinions of students and faculty in Accounting programs when faced with paradoxical situations in contemporary accounting education is essential for planning institutional strategies that strengthen academic ethical conduct and promote responsible educational practices (Oliveira Neto & Chacarolli Junior, 2013; Ballantine et al., 2024; Abouammoh, 2025).

In light of the gaps identified in the literature and the divergent evidence regarding the use of artificial intelligence in the academic context, especially in the accounting field, this study is based on the

assumption that there are differences in perceptions of academic dishonesty between students and faculty regarding the use of generative AI tools. Based on this assumption, the following general research hypothesis is proposed:

H1: There is a significant difference between students' and faculty members' perceptions of academic dishonesty in Brazilian undergraduate Accounting programs regarding the use of the ChatGPT tool.

Considering the different categories of academic dishonesty described in the literature, the general hypothesis was further subdivided into the following specific hypotheses:

H1a: There is a significant difference between students' and faculty members' perceptions of academic dishonesty regarding the use of ChatGPT in the fraud/cheating category.

H1b: There is a significant difference between students' and faculty members' perceptions of academic dishonesty regarding the use of ChatGPT in the plagiarism category.

H1c: There is a significant difference between students' and faculty members' perceptions of academic dishonesty regarding the use of ChatGPT in the fabrication of information category.

Methodological Procedures

This study is characterized as descriptive and quantitative research, employing a survey strategy through the use of a questionnaire. The questionnaire used to assess perceptions of academic dishonesty was adapted from the instrument developed by Fróes and Silva (2022). The original instrument comprises twelve situations categorized according to dishonest behavior, including fraud, assisting other students in engaging in academic dishonesty, plagiarism, fabrication of information, and self-plagiarism. Its selection is justified by the use of fictitious cases that simulate real-life scenarios, facilitating respondent identification while maintaining neutrality (Fróes & Silva, 2021). Although originally applied in a graduate-level context, the instrument developed by Fróes and Silva (2021) was adapted based on a combination of the instruments proposed by Braun and Stallworth (2009) and Oliveira Neto and Chacarolli (2013), which were applied to undergraduate accounting students and faculty.

For the purposes of this study, the categories of fraud, plagiarism, and fabrication of information were considered, as they encompass behaviors with the most significant ethical implications associated with the use of ChatGPT in the university environment, particularly the outsourcing of assignment production and the formulation of answers (Mhlanga, 2023; Lo, 2023; Lund et al., 2023). The situations within the selected categories were adapted to incorporate the use of ChatGPT into the behaviors presented, encompassing scenarios that involve honest, dishonest, and ambiguous (gray-area) academic behaviors. These behaviors were assessed using a continuous scale ranging from 0.00 (honest behavior) to 10.00 (dishonest behavior), as illustrated in Figure 1. The situations were discussed with practicing faculty members in the field in order to accurately reflect student behaviors.

Table 1
Questionnaire for the Assessment of Academic Dishonesty

Instructions:	
The following are several situations that describe different academic behaviors. For each situation, select the score that best represents your opinion regarding the behavior, using a scale from 0.00 to 10.00. Scores close to 0.00 represent a perception of Academically Honest Behavior, while scores close to 10.00 represent a perception of Academically Dishonest Behavior. You may assign fractional scores with up to two decimal places, using a period (.) as the decimal separator (e.g., 6.54). We are interested in your perception of the situations presented; therefore, there are no right or wrong answers. Note: A period (.) must be used as the decimal separator.	
Fraud/Cheating Category	
Professor Jefferson administered an exam that allowed students to consult the course materials provided during the class to support their answers.	
Situation 1A - Honest Case - Catarina asked ChatGPT to locate, within the materials provided during the course, the topics related to the exam questions and used those passages to support her answers.	Situation 1B - Dishonest Case - Anderson asked ChatGPT to answer the exam questions and submitted the responses generated by the tool to the professor.
Situation 3A - Gray-Area Case - Robson asked ChatGPT to locate and summarize, within the materials provided during the course, the topics related to the exam questions and used these summaries to support his answers.	
Plagiarism Category	
Henrique, Paula, and Angélica were students in the Ethics course and were conducting a literature review on professional ethics. All three used ChatGPT to conduct the search and found an excerpt from a specific article on the topic.	
Situation 2A - Dishonest Case - Henrique transcribed the excerpt without citing the article from which it was taken.	Situation 2B - Honest Case - Paula paraphrased the excerpt and properly cited the authors of the article from which the text was taken.
Situation 2C - Gray-Area Case - Angélica asked ChatGPT to summarize the excerpt and transcribed the summary while citing the authors of the article from which the original excerpt was taken.	
Fabrication of Information, References, and/or Study Results Category	
Professor Jairo assigned an individual written paper on budget planning. The following situations describe the approaches adopted by two students in the course:	
Situation 3A - Dishonest Case - João Pedro conducted his research using ChatGPT and noticed that some of the references provided by the tool were not valid. He wrote his paper based on the content generated by the tool and included all the references, including those that were not valid.	Situation 3B - Honest Case - Cinthia also conducted her research using ChatGPT and found that some of the references were not valid. She decided to verify all the references provided by the tool and wrote her paper by consulting the original texts of the valid references.
Situation 3C - Gray-Area Case - Tiago conducted his research using ChatGPT and wrote his paper based on the content generated by the tool, including the references provided by ChatGPT without verifying their validity.	
Participant Profile	
What is your current affiliation with an undergraduate Accounting program? () Student () Professor () Other	
Gender: () Male () Female () Non-binary () Prefer not to disclose	
Age: () Under 20 years () 20-25 years () 26-30 years () 31-35 years () 36-40 years () 41-45 years () 46-50 years () Over 50 years	
The undergraduate program with which you are affiliated is offered by a Higher Education Institution that is: () Public () Private () Mixed	
The undergraduate program with which you are affiliated is delivered in the following: () Distance education (online) () On-campus (face-to-face) () Hybrid	
Do you use ChatGPT? () Yes () No	
If yes, how frequently do you use ChatGPT? () Very frequently () Frequently () Occasionally () Rarely () I do not use it	
How many artificial intelligence tools do you use, including ChatGPT?	
Source: Adapted from Fróes and Silva (2022).	

Variables characterizing the respondents were also collected, such as gender, age group, and type of institutional affiliation (public, private, or mixed Higher Education Institution), which were already included in the study by Fróes and Silva (2022) and have shown indications of leading to different evaluations of perceptions of academic dishonesty. In addition, information regarding the type of undergraduate program (on-campus, distance education, or hybrid) was collected, as distance

education presents formative characteristics that differ from those of on-campus programs and reaches distinct student profiles (Alves & Faria, 2023).

The research instrument was submitted to the Research Ethics Committee for Human and Social Sciences (CEP/CHS) of the Federal University of Paraná (UFPR) and was approved under the Certificate of Ethical Review Submission (CAAE) number 80093424.6.0000.0214, as documented in the Committee’s Consubstantiated Opinion No. 6,912,771. Following approval, the instrument was made available via Google Forms to students and faculty members of undergraduate Accounting programs in Brazil. According to data available on the Ministry of Education (MEC) website, there are 1,755 active undergraduate Accounting programs in Brazil. Thus, the population of this study was estimated at 421,200 students (assuming 60 active students per year across four years of study) and 43,875 faculty members (assuming 25 instructors per undergraduate program). To reach this population, the administrative offices of undergraduate Accounting programs were contacted via email and asked to share the survey with faculty and students at their institutions.

A total of 299 responses were collected between July 8, 2024, and February 12, 2025, of which 277 were considered valid, comprising 161 undergraduate students and 116 faculty members from undergraduate Accounting programs. Of the 299 responses received, 18 were excluded because the respondents did not have an affiliation as either students or faculty in undergraduate Accounting programs, and 4 were excluded due to a lack of variation in the scores assigned to the situations presented. The collected data were analyzed using descriptive statistics to characterize the sample. For hypothesis testing, the data were found not to follow a normal distribution (significance level of 0.000 in both the Kolmogorov–Smirnov and Shapiro–Wilk normality tests). Accordingly, the Mann–Whitney U test was selected, given its suitability for assessing differences between two independent and non-paired samples (Fávero & Belfiore, 2017).

4 Analysis and Discussion of Results

4.1 Sample Characterization

The research questionnaire collected information aimed at outlining the profile of the respondents. Table 2 presents the sociodemographic data of the participants.

Table 2
Sociodemographic Characteristics of the Sample

Students			Professors		
Characteristics	Category	FA (%)	Characteristics	Category	FA (%)
Gender	Female	94 (58,39%)	Gender	Female	41 (35,34%)
	Male	66 (40,99%)		Male	75 (64,66%)
	Non-binary	1 (0,62%)		Non-binary	0 (0,00%)
Age	Under 20 years	18 (11,18%)	Age	Under 20 anos	0 (0,00%)
	20-25 years	77 (47,83%)		20-25 years	0 (0,00%)
	26-30 years	21 (13,04%)		26-30 years	14 (12,07%)
	31-35 years	22 (13,66%)		31 a 35 years	24 (20,69%)
	36-40 years	6 (3,73%)		36 a 40 years	11 (9,48%)
	41-45 years	9 (5,59%)		41 a 45 years	23 (19,83%)
	46-50 years	3 (1,86%)		46 a 50 years	14 (12,07%)
	Over 50 years	5 (3,11%)		Over 50 years	30 (25,86%)

Type of Affiliated Higher Education Institution	Mixed	1 (0,62%)	Type of Affiliated Higher Education Institution	Mixed	2 (1,72%)
	Private	25 (15,53%)		Private	34 (29,31%)
	Public	135 (83,85%)		Public	80 (68,97%)

Notes: FA = Absolute frequency; % = Relative frequency; Students $n = 161$; Faculty $n = 116$. Source: Research data.

Among the undergraduate Accounting students who responded to the survey, the majority were female, representing 58.39% of the sample (94 responses). It is also observed that most students in the sample were 25 years old or younger, corresponding to the first two age groups and accounting for 60.87% of respondents (98 responses). With regard to the type of Higher Education Institution (HEI) to which they were affiliated, most students were enrolled in public institutions (135 responses).

In contrast to the student sample, the majority of faculty respondents were male, representing 64.66% of the sample (75 responses). Regarding age, 57.76% of faculty members (67 respondents) were 41 years old or older, corresponding to the last three age groups. Similarly to the student sample, most faculty members were affiliated with public HEIs (80 responses).

To further outline the respondents' profile, information on the use of ChatGPT and other artificial intelligence tools was also collected, as presented in Table 3.

Table 3
ChatGPT and Artificial Intelligence Tool Usage Data of the Sample

Students			Professors		
Characteristics	Category	FA (%)	Characteristics	Category	FA (%)
Uses ChatGPT	No	32 (19,88%)	Uses ChatGPT	No	33 (28,45%)
	Yes	129 (80,12%)		Yes	83 (71,55%)
Frequency of ChatGPT Use	Do not use	30 (18,63%)	Frequency of ChatGPT Use	Do not use	33 (28,45%)
	Rarely	20 (12,42%)		Rarely	15 (12,93%)
	Occasionally	61 (37,89%)		Occasionally	40 (34,48%)
	Frequently	32 (19,88%)		Frequently	22 (18,97%)
	Very frequently	18 (11,18%)		Very frequently	6 (5,17%)
Number of Artificial Intelligence Tools Used	0	24 (14,91%)	Number of Artificial Intelligence Tools Used	0	25 (21,55%)
	1 or 2	105 (65,22%)		1 or 2	65 (56,03%)
	3 or 4	23 (14,29%)		3 or 4	20 (17,24%)
	5 or more	9 (5,58%)		5 or more	6 (5,18%)

Notes: FA = Absolute frequency; % = Relative frequency; Students $n = 161$; Faculty $n = 116$. Source: Research data.

With regard to the use of ChatGPT, the majority of student participants reported using the tool (80.12%, corresponding to 129 responses). Similarly, most faculty respondents also reported using ChatGPT (71.55%, corresponding to 83 responses); however, this proportion is lower than that observed among students. When asked about the frequency of ChatGPT use, the largest share of both students and faculty indicated that they use the tool occasionally, representing 37.89% of students (61 responses) and 34.38% of faculty members (40 responses). As observed in the previous question, the proportion of faculty respondents who reported not using the tool is higher than that of students who indicated non-use.

In a manner consistent with the previous findings, student and faculty participants also exhibited similar profiles regarding the number of artificial intelligence tools they use. In both samples, the majority reported using one or two tools, accounting for 65.22% of students (105 responses) and 56.03% of faculty members (65 responses). The proportion of faculty members who reported not using any artificial intelligence tools was also higher than that of students who provided the same response, corroborating earlier findings regarding the profile of AI tool usage. Overall, undergraduate Accounting students and faculty display similar usage patterns with respect to ChatGPT and the number of artificial intelligence tools employed. These results differ from those identified by Oslon et al. (2025), who found that faculty members exhibited greater engagement in the use of AI tools than undergraduate students.

4.2 Descriptive Analysis of Academic Dishonesty

The scores assigned by students and faculty to the situations presented in the research instrument were analyzed descriptively, as shown in Table 4.

Table 4
Perception of Academic Dishonesty

Situations	Fraud/Cheating			Plagiarism			Fabrication of Information		
	1A honest	1B dishonesty	1C Gray-area	2A dishonest	2B honest	2C Gray-area	3A dishonest	3B honest	3C Gray-area
Students									
Mean	3,28	8,32	4,01	7,74	2,50	4,40	7,12	2,08	7,52
DP	3,17	3,12	3,18	3,46	3,20	3,36	3,15	3,26	3,36
CV %	96,58	37,43	79,21	44,70	128,2 4	76,29	44,21	156,2 5	44,64
Professors									
Mean	3,79	8,88	5,13	8,64	2,70	5,77	8,41	1,98	8,36
DP	3,32	2,75	3,48	3,07	3,52	3,34	2,79	3,02	3,01
CV %	87,62	30,97	67,86	35,58	130,2 7	57,86	33,14	152,2 5	36,01

Notes: SD = standard deviation; CV = coefficient of variation; maximum = 10.00; minimum = 0.00.
Source: Research data.

In the perceptions of both students and faculty regarding academic dishonesty, the lowest mean scores correspond to the situations considered honest (1A, 2B, and 3B), indicating that both respondent groups had little difficulty in classifying the presented behaviors as honest. Case 3B, which involved verifying references provided by ChatGPT, showed the lowest mean in both groups but also exhibited the highest coefficient of variation, indicating greater heterogeneity in the scores assigned relative to the mean (Fávero & Belfiore, 2017).

The cases considered dishonest (1B, 2A, and 3A) presented mean scores closer to 10.00, suggesting that students and faculty likewise had little difficulty in classifying these behaviors as dishonest. Case 1B, which involved using ChatGPT to complete an exam, received the highest mean score from both respondent groups and exhibited the lowest coefficient of variation among the evaluated situations, indicating less dispersion of scores around the mean compared to the other cases in the research instrument (Fávero & Belfiore, 2017).

In the cases involving ambiguous situations (1C, 2C, and 3C), greater variation was observed between the mean scores assigned by students and faculty. In cases 1C, which addressed the use of ChatGPT to summarize materials for answering exam questions, and 2C, which involved using the tool in the production of an academic paper, the mean scores reflect the difficulty in classifying the behaviors presented. However, students' perceptions tended to be closer to classifying these behaviors as honest, whereas the mean scores assigned by faculty respondents were closer to classifying them as dishonest. Situation 3C, which involved using references provided by ChatGPT without verifying their validity, also showed variation between student and faculty means; however, in both groups the behavior was evaluated as dishonest.

From this perspective, prior literature has indicated that, with respect to the use of artificial intelligence tools, undergraduate students tend to assess potential ethical risks in a more lenient manner (Robiños et al., 2024; Mbewe et al., 2025). These studies also highlight the need for formal institutional policies to delineate and guide the use of artificial intelligence, such as ChatGPT, within the academic environment (Robiños et al., 2024; Mbewe et al., 2025).

4.3 Students' and Faculty Members' Perceptions of Academic Dishonesty

To test the research hypotheses and examine whether there is a significant difference between the perceptions of academic dishonesty held by students and faculty in Brazilian undergraduate Accounting programs regarding the use of the ChatGPT tool, the nonparametric Mann–Whitney U test was performed, as presented in Table 5.

Table 5
Students' and Faculty Members' Perception of Academic Dishonesty

Category	Situation	Perception (mean)		p-value
		Students	Professors	
Fraude/Cola	1A (honest)	3,28	3,79	0,224
	1B (dishonest)	8,32	8,88	0,058
	1C (gray-area)	4,01	5,13	0,006*
Plágio	2A (dishonest)	7,74	8,64	0,001*
	2B (honest)	2,50	2,70	0,781
	2C (gray-area)	4,40	5,77	0,000*
Fabricação de informações	3A (dishonest)	7,12	8,41	0,000*
	3B (honest)	2,08	1,98	0,714
	3C (gray-area)	7,52	8,36	0,011*

Note:*=significant at the 0,05 level.

Source: Research data.

In the Fraud/Cheating category, a p-value lower than 0.05 was found in one of the three analyzed cases, indicating a significant difference between students' and faculty members' perceptions of the dishonesty of the behaviors presented in one of the situations; therefore, hypothesis H1a is not rejected. In this category, students and faculty exhibited similar perceptions regarding the honesty of using ChatGPT to locate topics in course materials to support answers (Situation 1A) and regarding

the dishonesty of Situation 1B, in which a student asks the artificial intelligence tool to answer the exam questions. However, perceptions differed significantly in Situation 1C, in which a student uses ChatGPT to locate and summarize course content to support exam answers. In this case, students tended to consider the behavior honest, whereas faculty members' perceptions were closer to classifying it as dishonest.

For the situations evaluated in the Plagiarism category, the nonparametric Mann–Whitney test yielded a p-value greater than 0.05 for one of the assessed behaviors, indicating that there are significant differences between students' and faculty members' perceptions of academic dishonesty in two of the evaluated situations; thus, hypothesis H1b is not rejected. The results show that students and faculty shared similar perceptions regarding the honesty of the behavior in Situation 2B, in which content obtained via ChatGPT is paraphrased and properly cited. In Situation 2A, which presents the transcription of an excerpt from an article obtained via ChatGPT without citing the authors, the perceptions of the two groups differed significantly, with faculty members viewing the behavior as more dishonest than students did. In Situation 2C, which involves asking the artificial intelligence tool to summarize an excerpt from an article and subsequently citing the authors, students and faculty again exhibited distinct perceptions. Students tended to consider the behavior honest, whereas faculty members perceived it as dishonest.

Similarly, in the Fabrication of Information category, a p-value lower than 0.05 was found in two of the three analyzed cases, indicating significant differences between students' and faculty members' perceptions of the dishonesty of the behaviors presented; therefore, hypothesis H1c is not rejected. In this category, students and faculty showed similar perspectives in Situation 3B, considering honest the behavior of verifying the valid references provided by ChatGPT and using them as the basis for producing an academic paper. However, the respondent groups differed significantly in their perceptions of the remaining situations in this category. In Situation 3A, which involves the conscious use of invalid references provided by the artificial intelligence tool, both students and faculty evaluated the behavior as dishonest, although faculty members perceived the misconduct as more severe. The same pattern was observed in Situation 3C, in which references provided by ChatGPT are not verified: both groups evaluated the behavior as dishonest, but students' perceptions were more lenient compared to those of faculty members.

Based on the tests and analyses conducted, the research hypothesis that there is a significant difference between students' and faculty members' perceptions of academic dishonesty regarding the use of the ChatGPT tool in Brazilian undergraduate Accounting programs is not rejected. Across the three analyzed categories (fraud/cheating, plagiarism, and fabrication of information), divergences between faculty and student perceptions were concentrated in cases of dishonesty and gray-area situations. These results partially align with the findings of Braun and Stallworth (2009) and Oliveira Neto and Chacarolli Junior (2013), who identified differences in perceptions between undergraduate Accounting students and faculty in cases without clearly defined ethical markers. However, unlike those earlier studies, the present findings reveal perceptual differences even in clearly dishonest cases, suggesting that the incorporation of ChatGPT use increases divergence in understandings of academic dishonesty between students and faculty in the accounting field.

Prior literature does not present convergent evidence regarding faculty and student perceptions of the use of artificial intelligence tools such as ChatGPT. Accordingly, while the results of this study corroborate the findings of Robiños et al. (2024) and Mbewe et al. (2025), they diverge from studies that did not identify significant differences between student and faculty positions regarding AI use in the academic environment (Oslon et al., 2025; Kim et al., 2025; Abouammoh, 2025).

This finding prompts reflection on the misalignment in evaluations of behaviors considered dishonest and highlights informational gaps regarding what is understood as academic dishonesty in the learning process of future accounting professionals (Bui et al., 2024). This issue becomes even more concerning given the technical limitations faced by faculty in monitoring inappropriate student use of AI, which may result in fraud/cheating, plagiarism, and even fabrication of information (Dosumu et al., 2025).

In this context, raising awareness about the normalization of academic dishonesty—particularly in relation to the use of artificial intelligence—is a critical issue in accounting education (Ferhataj et al., 2025). Although these tools have the potential to improve educational outcomes, they also introduce ethical risks and sociotechnical implications, such as reduced student autonomy (Han et al., 2024). In this sense, the results of the present study reinforce the need to revise internal regulations in light of the contemporary challenges posed by artificial intelligence use (Shahzad et al., 2024; Zhu et al., 2024). Otherwise, ethical judgments will rely primarily on students' individual discretion, which may entail significant risks regarding how students conduct their professional training within acceptable ethical boundaries (Shahzad et al., 2024).

Against this backdrop, as a starting point for revising assessment practices and institutional regulations, Kasneci et al. (2023) highlight key topics that should be considered. One of these is critical thinking and the verifiability of information provided by artificial intelligence, given the ease with which generated responses can be obtained, potentially hindering the development of critical thinking skills. Thus, incorporating pedagogical approaches that foster critical and analytical competencies in the use of artificial intelligence is beneficial to this revision process (Aguiar, 2024; Abdo-Salloum et al., 2025). In parallel with student instruction, higher education institutions should invest in training and artificial intelligence tools that support faculty in the teaching process and assist in monitoring student use of these technologies (Abouammoh, 2025).

Final Considerations

This study analyzed undergraduate Accounting students' and faculty members' perceptions of academic dishonesty related to the use of ChatGPT. The widespread adoption of ChatGPT in the university context introduces ethical implications, particularly due to the possibility of outsourcing academic work to the tool and the creation of opportunities for dishonest student behavior. This scenario generates uncertainty regarding perceptions of ChatGPT use, as the tool becomes increasingly popular among students while being viewed as a potential threat by faculty members. Based on the assessment of academic dishonesty in situations involving the use of ChatGPT in the academic environment, the statistical tests indicate that students and faculty share similar perceptions regarding situations considered honest; however, their perceptions diverge in situations involving dishonest and ambiguous behaviors. The results show that faculty members evaluate dishonest and gray-area situations more severely than students do.

In this sense, the study advances the theoretical discussion in accounting education by simultaneously examining faculty and student perceptions of fraud/cheating, plagiarism, and fabrication of information, as well as the susceptibility of Accounting academic activities to the use of ChatGPT. The research also contributes to the literature by demonstrating that ambiguous cases related to AI use are perceived as honest by students and as dishonest by faculty, thereby revealing an informational gap regarding the boundaries of AI use in the academic environment. These findings support the development of strategies aimed at maximizing the benefits of AI tools without compromising students' critical thinking development or academic integrity in universities.

Based on these results, it becomes essential for higher education institutions, as well as program coordinators, to reassess their pedagogical projects and internal regulations for learning assessment and codes of conduct, with the aim of establishing transparent and objective guidelines for the use of artificial intelligence tools to support student learning. Additionally, department heads and university administrators should invest in institutional AI training programs and usage manuals, as well as in subscriptions to generative artificial intelligence tools for faculty use, with the purpose of developing competencies and supporting the monitoring of academic activities.

As a limitation, this study is constrained by the nature of the data collection instrument and the analyses conducted, as the underlying reasons for the similarities and differences in perceptions cannot be fully understood. Therefore, future studies may seek to explore the reasons behind students' and faculty members' perceptions through qualitative methodologies that allow for a deeper examination of the topic. Moreover, future research could investigate whether the use of other artificial intelligence tools beyond ChatGPT generates perceptions similar to those identified in this study.

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