

Ethics of ChatGPT in CPE qualified assessment for CPAs

Dov Fischer, Brooklyn College

NEDSI

March 29, 2025

Abstract:

AI presents an ethical challenge to the **CPA practitioner taking CPE**. As accounting rules continue to evolve and become more challenging to the CPE student, there is **temptation** to use AI for qualified assessment. The temptation is compounded by the **silence of NASBA** (2024) on the subject.

- One of the formats of Continuing Professional Education (CPE) for Certified Public Accountants (CPAs) are Self Study Programs with qualified assessment.
- ChatGPT and Artificial Intelligence (AI) present a challenge to the integrity and effectiveness of such assessments.
- AI correctly answers technical multiple-choice questions in accounting with an accuracy approaching 100 percent.
- AI presents an ethical challenge to the **CPA practitioner taking CPE**.
 - As accounting rules continue to evolve and become more challenging to the CPE student, there is **temptation** to use AI for qualified assessment.
 - The temptation is compounded by the **silence of NASBA** (2024) on the subject.
 - In the most recent standards revised in January 2024, there is no mention of AI.
 - Any **prohibition** on the part of the student against using AI for qualified assessment is at most **implicit** rather than explicit.
- The use of AI on qualified assessment may seem to be inherently “cheating”, but there is a **case** to be made that AI is **not cheating**.
 - First, the NASBA standards **do not prohibit cheating or assistance from outside sources**, although they do instruct the CPE providers to not provide feedback on failed attempts.
 - Second, there are **other formats** (Group Live and Group Internet) of CPE delivery which do not require qualified assessment.
 - As such, the purpose of qualified assessment may be to foster **engagement** rather than to test for mastery of material.
 - Third, the effective use of AI to answer qualified assessment questions represents a **skill** toward maintenance and advancement of **professional competency**.

- The argument can be made that this is the ultimate competency today.
- I argue that the primary ethical responsibility to address the AI challenge lies with **CPE providers** themselves *rather with CPE takers*.
 - One approach, which I **do not recommend**, is for providers to attempt to harness technology to try to **prevent** the use of AI by the students.
 - An example of such a futile attempt is to disable the ability to copy the question from the exam and to paste it as a ChatGPT query. Attempts such as this are futile because technology already exists to that will allow the student to easily circumvent such limitations.
 - Another approach, which I also do not recommend, is for the provider to ask the CPE taker to sign a statement that no AI was used in qualified assessment. I do not favor this approach because it is unfair to put students in an ethical quandary by presenting an easy temptation.
 - However, I would support a **variation** of this approach. Currently, the minimum passing grade on qualified assessment is 70 percent. If providers presented students with the following choice:
 - either choose to take the QA without the assistance of AI, in which the minimum passing grade will be lowered to 60 percent
 - or allow the use of AI but require a passing grade of 95%.
 - Under this approach, the CPE student will themselves **declare** which option they prefer.
 - Because of the inherent fairness in the approach, there is less of a risk of non-compliance or cheating.
 - This approach will also require the provider to change the nature of the questions so that they are more suitable for humans than for AI.

References:

National Association of State Boards of Accountancy (NASBA, 2024). The Statement on Standards for Continuing Professional Education (CPE) Programs. Jointly issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) January 2024.