



## The Use of AI in Accounting Students Face-to-Face Discussions: Dimensions of Legality, Ethics, and Behavior

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### Abstract

Ethics in face-to-face discussion learning for accounting students finds new challenges when AI has been widely used. This study aims to determine the dimensions of legality, ethics, and behavior of AI use in accounting students' discussions. This study is exploratory descriptive. Primary data were collected through interview methods. Secondary data was obtained through a literature study. Respondents were 3rd-semester students of the accounting study program who had not taken the Professional Ethics course. The findings from the legal aspect show that there is a legal vacuum related to the results of AI's work. Therefore, the results of AI's work are owned by users who download it and agree to the terms and conditions that apply to the AI installed on their devices. In this regard, we recommend the implementation of the Work Made For Hire Doctrine. The Ethics Aspect is still related to the legal vacuum aspect, so students need rules or initial agreements in using AI in face-to-face discussion activities. The result strengthens the evidence of deontological ethics in Accounting students. The benefits of using AI from the results of this study are to increase class activity, so that lecturers are expected to elaborate on the use of AI in their lecture methods. Another positive side of using AI is because the answers are too broad and often inconsistent, this condition triggers students' critical thinking. On the other hand, students generally use AI to save time. Therefore, it is recommended that accounting student lecturers provide a different perspective on the importance of studying lecture material, and emphasize the assessment of each individual based on the process, not on the result.

**Keywords:** AI, face-to-face discussion, accounting students, legality, ethics

## 1. INTRODUCTION

The profession in the field of accounting is regulated by several generally applicable standards and also a code of ethics. Unethical accountants will cause losses to many parties. The biggest scandals that are still remembered today are Enron and Worldcom. If investment managers are also counted, Bernard Madoff is also one of the biggest scandals of this century. Reflecting on those cases, prospective accountants in the future should be equipped with professional ethics since they were still in undergraduate education.

Professional ethics are not only taught academically but should also be lived by students. If in the professional world later accountants will face clients, in this undergraduate education they can do it by following ethical principles in teaching and learning activities. One of the things emphasized in the education world is the importance of honesty. Since the world of education began, academics have struggled with dishonesty until now (Boyle et al., 2016) Chandra et al., 2016). Currently, this struggle is increasingly complex after the emergence of various artificial intelligences.

Several studies have examined the use of AI in academic writing. In academic writing, it is unethical if students misuse AI to complete their assignments (Jarrah et al., 2023). Therefore, testing services are available on several AI-based plagiarism detection systems to find out whether the assignments being completed by AI or by humans; and to test for plagiarism in student writing (Jarrah et al., 2023).

On the other hand, several studies discuss the use of AI when students take exams (Yu, 2023). This thing is not justified because the actions are also unethical. Based on some of the negative impacts of AI, several countries prohibit the use of AI for academic purposes. Some schools that limit or prohibit the use of ChatGPT are Seattle Public Schools, Sciences Po in Paris (Zhou et al., 2023), RV University in India (Yadava, 2023). In some schools, the use of AI is actually used as a means of teaching and learning activities. Research related to the use of AI in the scope of face-to-face class discussions is quite limited. Ethical and legal aspects arise when there are questions regarding the originality of the statements/questions raised. This originality becomes a material thing, because students who are active in discussions will increase their final scores. Therefore, statements/questions that arise from the AI feature will be recognized as belonging to whoever discusses them, if the person concerned does not admit that the statement he made was the result of AI.

The use of AI features during face-to-face discussions raises some questions as follows. Is using AI during accounting class discussions ethical? Another question is: Who has the right of AI- based answers and questions?

When viewed from the perspective of ownership, statements or questions from the AI machine can be answered from the legal dimension. However, a behavior must be assessed from a moral aspect, whether the behavior is good, both visually and spiritually (Kant, 2001 in Mukhtarudin et al., 2022)

## 2. LITERATURE REVIEW

- Use of AI

The ability of AI to create a work raises issues that have the potential to cause disruption in the future. Despite this progress, several polemics have arisen in society. Painters consider the presence of AI that can create a painting to be the death of painting, and some even consider that works made by AI are high-tech plagiarism (Hybrid, 2024).

One of the AI pioneers, John McCarthy in Scherer (2016) explains that there is no clear definition of AI. This is because AI intelligence has no relationship with human intelligence. On the other hand, according to Scherer in Winston (1993), AI is a machine

that has the ability to perform various tasks that if done by humans require severe intelligence. In line with this, Bellman in Cholissodin (2020) argues that AI is the automation of activities related to the process of thinking, problem solving, and learning. Similar to Bellman, Winston (1993) states that AI is a computational science that makes it possible to understand, reason, and act.

- **LEGAL DIMENSION**

Status Quo of copyright regulation in Indonesia

Provisions regarding copyright in Indonesia have been known since the colonial era, namely in the auteurswet of 1912 Stb. No. 600. These provisions were then inherited as the first Copyright Law ("UUHC") in Indonesia, namely the UUHC dated September 23, 1912. Furthermore, in 1982, the Indonesian Government independently created a national UUHC which was stated in Law No. 6 of 1982 concerning copyright. This law has undergone many changes and additional implementing regulations. The latest provisions regarding Copyright in Indonesia are stated in UUHC No. 28 of 2014 which was ratified on September 16, 2014 (Yanto, 2016).

In Article 1 paragraph 1 of UUHC No. 28 of 2014 defines copyright as follows:

"Copyright is the exclusive right of the creator that arises automatically based on the declarative principle after a creation is manifested in a tangible form without reducing restrictions in accordance with the provisions of laws and regulations."

In this case, what is meant by creator is:

"a person or several people who individually or together produce a creation that is unique and personal."

Meanwhile, what is meant by creation is:

"every creative work in the fields of science, art, and literature that is produced based on inspiration, ability, thought, imagination, dexterity, skill, or expertise expressed in tangible form".

Copyright in the Indonesian Copyright Law includes moral rights and economic rights that are granted exclusively to the creator. Moral rights as regulated in Article 5 of the Copyright Law, are inherent in the creator, cannot be removed even though the copyright protection period has ended, and cannot be transferred as long as the creator is still alive. However, moral rights can be transferred after the creator dies with a will or other reasons in accordance with the provisions of laws and regulations.

Meanwhile, economic rights are regulated in Article 8 of the 2008 UUHC, which is the right for creators or copyright holders to obtain economic value for their creations.

Meanwhile, activities in exercising economic rights include: publishing works; the multiplication of creation in all forms; translation of works; adaptation; arranging or transforming works; distribution of the work or copies thereof; creation shows; announcement of creation; creation communication; and rental of creations.

#### AI Regulation in Indonesia

The development of AI in Indonesia is only in its early stages. There are many challenges in its implementation. In the organizational management and change sector, there is still a lack of talent to realize benefits and difficulties in finding and attracting AI talent. Meanwhile, adaptive and agile practices have not been embedded in corporate organizations. In terms of the community ecosystem, it is still difficult to find suitable AI partners. Large providers usually attract a lot of funds so that adopting an AI system is still too expensive in practice. There is also the issue of data privacy that is still being worked on, as well as the lack of domestic internal knowledge about AI which hinders the investment climate.

Responding to these challenges, the government is trying to create policies that are summarized in the 2020-2045 Indonesian National Artificial Intelligence Strategy which is a reference for Indonesia's national policy movements in the field of AI. Some of the programs initiated include providing AI implementation initiatives that are in line with priority programs that have been scheduled in the 2020-2024 National Medium-Term Development Plan (RPJMN), issuing the Regulation on One Data Indonesia as stated in Presidential Regulation Number 39 of 2019, and implementing the Electronic-Based Government System (SPBE) as stipulated in Presidential Regulation Number 95 of 2018 and many more (BPPT, 2020).

Regarding ethics and policies, it has also been regulated in the national strategy, where the implementation of data-sharing ethics must be in accordance with Pancasila and the 1945 Constitution. The creation of policy products must not conflict with Articles 28C and 31 of the 1945 Constitution, and must be in accordance with the mandate of Law No. 11 of 2019 concerning the National System of Science and Technology (BPPT, 2020). Unfortunately, these regulations are still too general and have not yet reached the realm of practice.

- **ETHICAL AND BEHAVIORAL DIMENSIONS**

#### Discussion Learning Model for Accounting Students

The Association of Professional Public Accountants in the US states that accountants will work in teams. Therefore, future accountants are accustomed to working

in teams, classroom education for accounting students is also colored by group assignments (Riordan et al., 2008). Group assignments in class are inseparable from discussions.

Several lecturers consider activeness in discussion sessions as one of the main components of the assessment. According to the author, activeness aims to increase student initiative in doing something, train good communication skills, measure how far students understand the material, and train students' critical thinking.

There are several behaviors and problems that arise in class discussions. One of them is Limited Student Contribution.

#### Limited Student Contribution

In class discussions, there is a term Limited Student Contribution, when students have little or no contribution; have low critical thinking, and low-level knowledge construction (Hew et al., 2010). One of the causes of this is the lack of interest in a particular field (Zhao and McDougall, 2005), as well as minimal incentives for activity (Dennen, 2005). In this minimal contribution, the discussion becomes in-depth and meaningless (Lin et al., 2024).

From the author's point of view, if students are active in class but receive assistance from AI, then the assessment aspect of student initiative has been fulfilled. However, for the aspect of communication skills, student understanding in exploring the material, and critical thinking has not been achieved. In addition to not fulfilling the objectives of class activeness if using AI, as discussed in the introduction, the use of AI raises problems related to the ethics and legality of material produced by AI machines. The following is the ethical theory underlying this research.

#### Ethical Theory: Teleological and Deontological Ethics

Ethics are the fundamental values of a person that influence intentions and actions (Ghazali, 2015). Kakabadse et al., (2002) in Mukhtarudin et al., (2022) stated that there are 2 theories in ethics, namely teleological and deontological.

In teleological moral theory, a person describes moral obligations as what he views as giving him happiness or without pain. Helms and Hutchins (1992) argue that teleology emphasizes the results rather than the process of his actions.

Deontological theory can be stated as a theory based on a person's obligations. If teleological theory emphasizes the results, deontological theory emphasizes the process of occurrence and the rightness of the actions taken. The consequences of this theory are what is morally considered right, or the ethical obligations of that person (Rachels, 2003).

Kant stated that a truly good person carries out his duties based on good moral motivation and not based on his personal interests (Rachels J, 2003; Regan D, 1980)

#### Moral Reasoning

Reasoning is a logical thinking process or providing solutions to problems (Chaplin, 2006 in Mukhtaruddin et al., 2022). Meanwhile, Kohlberg (1981) explains that morals are part of reasoning. Therefore, reasoning is a broad view of the relationship between an individual and others as well as their rights and obligations (Desmita, 2005 in Mukhtaruddin et al., 2022).

### 3. METHODS

This research is explorative descriptive. Secondary data in this study was obtained through literature study. Primary data in this study were collected using the interview method. Interviews were divided into 2 types of subjects, namely academics consisting of students and a lecturer from the Accounting study program at Widya Karya Catholic University. The number of students who became respondents was 11 students from the 3rd semester, consisting of 3 men and 8 women. The selection of the number of students was based on good communication during class discussions, and the time availability for students and the author. 3rd semester students were selected to find out the ethical behavior and perceptions of students who had not taken Professional Ethics. 3rd semester students had also just completed the Behavioral Accounting course, so they still clearly remember some of the implications of behavioral accounting research discussed during lectures. From the importance of the research implications that have been discussed in lectures, students are expected to provide honest answers to the conditions they feel or their current behavior.

### 4. RESULTS

#### 1. Students' perspective

Based on the results of interviews with 11 3rd semester accounting students at UKWK, the following results were obtained. All respondents have used AI during lectures. When lectures are conducted face-to-face, AI is also used. Likewise when students get assignments from lecturers.

It is different when there is a discussion in class. 4 out of 11 students stated that they never use AI when there is a class discussion. The majority of students use ChatGPT. Only 1 person uses Gemini. There are 2 people who use 2 applications other than ChatGPT, namely Perplexity. There is 1 person who combines the use of ChatGPT and

Gemini. And there is 1 person who uses a combination of 3 applications, namely Question AI, Gemini, and ChatGPT.

The majority of students who use ChatGPT stated that they use the application because it is easy to use, having access to information quickly, so it saves enough energy and time. Perplexity users argue that perplexity helps to find references/bibliography. One respondent explained that the use of AI is to convince their answers to certain questions. Another person argues that AI helps to improve language structure. There are also those who use Question AI to ask questions about assignments, while for difficult terms they use Gemini. There is also a student who uses Gemini and ChatGPT to compare answers from the two applications.

In terms of the percentage of AI use during lectures, the results vary from 20% to 60%. 3 students answered that they used AI for 50% of the total lecture activities. 4 students answered 40%, where one of them explained that he used AI when discussing and when there were questions and answers that he/she were not understood. One student answered that 42% was used in face-to-face classes, and 45% was used when doing assignments. One student explained that he used AI for 39% of the total lectures, and used it only when he could not think anymore. One student used AI for 30%, only for difficult questions. And another said that the use of AI for completing assignments was 20%, and 60% for face-to-face classes.

The courses taken by accounting students are not only courses that require calculations, but also courses with theoretical material. This study found something interesting, where the majority of students who were respondents never used AI for courses that required calculation skills. Among the 11 students, only 1 person used AI assistance for courses that required calculations in them, which was 20% of the total calculation lecture activities. The rest, students use AI for theory courses only, with the percentage of AI use is ranging from 30% to 60%. Students who use AI for theory courses are 30% 2 people, 39% 1 person, 40% 3 people, 50% 4 people, and 60% 1 person.

According to the views of accounting students who were respondents to the study, the shortcomings of AI can be summarized as follows.

- 1. The language is too broad*
- 2. If the question is difficult or not detailed enough, the answer is sometimes not appropriate*
- 3. Calculation questions are sometimes still wrong, so they need to be checked again*
- 4. If the question is the same but the time of use is different, the answer is different*

5. *The language is too high and convoluted*
6. *Limited scope, where if you search for an answer to a question, an answer that is too long appears. When students search for a shorter answer; they are asked by AI to rewrite the question, and the answer obtained is the same as the previous answer.*
7. *Different answers in each application raise trust issues, so it is necessary to compare one AI application with another*

When asked by the author, whether student lecture activities using AI assistance are ethical or unethical, here are the answers summarized by the author:

1. *If one is using AI in doing assignments, it is unethical, but if AI helps with questions/group discussion terms, then it is ethical.*
2. *It is ethical if permitted by the Lecturer, and unethical if it hinders the learning process. If the lecturer does not provide provisions that it is permissible to use AI, then it is still unethical, unless the student has asked the lecturer and is permitted.*
3. *The use of AI in discussions and completing assignments are both ethical*
4. *If it is not permitted by the lecturer, then it is unethical. However, if there are no provisions, then it is ethical*
5. *If students have plagiarized from the AI machine, then it is unethical. But if the class becomes active, then it is ethical.*
6. *If copying and pasting from the AI engine, then it is unethical. But if modifying the AI engine search results, then it is ethical.*

When asked by the author, whether the AI machine provides benefits or disadvantages, all students answered from two sides as follows:

1. The benefits of using AI are summarized as follows:
  - a. *Increase understanding of previously unknown terms.*
  - b. *Quick access to ideas, information, references, and help improve understanding of the material*
  - c. *Help improve the quality of learning when using AI for positive purposes.*
  - d. *Help students in doing assignments.*
2. If the benefits of using AI are quite diverse, then the disadvantages of using AI in lecture activities tend to be uniform for the majority of students, which the author summarizes as follows.
  - a. *If it is used continuously, users will become increasingly lazy and not develop.*
  - b. *Excessive dependence makes critical and creative thinking less. Especially when asked spontaneously and need a quick answer.*



When asked by the author, whether the answers that appear from the AI machine when discussing belong to the user, or to the machine, here are the answers from students

1. *The answer does not belong to the student, because the one who thinks is AI*
  2. *If the AI answer is used directly, then it belongs to AI. If developed/paraphrased, then it belongs to both. Where the user's ownership is limited to the explanation added from the AI's answer*
  3. *Depends on the initial agreement. If the lecturer gives permission, then it belongs to the user. If the lecturer does not give permission, then it belongs to the AI*
  4. *If a student has difficulty answering a friend's question during a class discussion, the owner of the AI's answer is the user. However, if from the explanation and asking the AI to create a question, then it belongs to the AI*
  5. *All answers and questions given by the AI belong to the AI because they are not the result of the student's mindset*
  6. *If the modification of the AI's answer is small, then it belongs to the AI. While if there are many modifications from the AI's results, then it belongs to the user.*
  7. *If one commits plagiarism, then it belongs to the AI. However, if the answer is developed further, passes the plagiarism test, passes the paraphrase, then it belongs to the user*
2. Lecturer's Perspective

If in the previous section, the use of AI in lecture activities was reviewed from the perspective of students, in this section, the author tries to describe the perspective of Accounting Lecturers regarding the use of AI in lecture activities.

*The various benefits of classroom discussions face various challenges in this digital era. Students are often active in discussion activities, but teachers realize that sometimes the language of the questions asked is too complicated with terms that are never discussed in the material. When asked about whether they understand the terms used in asking, students show confused expressions. When the lecturer asks a follow-up question, whether the question is the result of AI, the student does not answer.*

According to one of the Accounting lecturers whom the author asked for information, the ethical and unethical use of AI in lecture activities depends on the context. If in the context of students doing assignments or homework, the use of AI is unethical. This is related to Learning Outcomes and Course Achievements when compiling lecture materials, where in some courses, being able to solve problems in the course/field being taught is one of the things that must be achieved. If students use AI assistance, the

lecturer's assessment will be biased, resulting in grades that do not reflect the actual conditions.

During class discussions, lecturers have different perspectives.

*If AI is used to formulate questions during discussions, this is unethical, because from the start the questions were formulated by AI, so the questions should belong to AI. Meanwhile, in discussion activities, questions are the trigger for discussion, debate, and rebuttal. The initial questioner is considered to be someone who has initiative and has a critical mindset. If this starts from the results of the AI machine, then the AI student user who asked the question does not deserve a grade for his activeness in asking the question.*

When AI is used to answer questions asked by other students, here is the answer from the resource person.

*Sometimes student questions require deep analysis because they are not in the material/textbook. Therefore, if the presenter/student is required to discuss before the discussion is carried out by the lecturer, then the use of AI to help answer difficult questions from group discussions can be said to be ethical. This is because students still have the intention or effort to answer, even though the thing being asked is written in the textbook. However, it would be more ethical if students try to absorb the answers from the AI machine and express the answers using their own language.*

From the perspective of the lecturers we had interviewed, AI has benefits, especially during discussions, where it increases class activity. However, on the other hand, the use of AI actually creates bias in assessment, lack of critical thinking patterns of students, and laziness to learn/understand the material.

*Regarding the laziness and lack of critical thinking patterns of students as a result of the use of AI in lectures, it will create a gap between the qualifications of graduates and the needs of users of accounting study program graduates. In the accounting profession such as professional accountants in companies, public accountants, auditors, tax consultants, public sector accountants, and accounting educators are faced with high responsibilities daily, where these responsibilities cannot be completed with laziness. Excessive use of AI will create lazy behavior that makes graduates less competitive in the world of work.*

*Several accounting professions such as internal auditors, public accountants, tax consultants, fraud examiners, and accounting educators also require critical thinking from accounting graduates. If critical thinking is not trained due to frequent use of AI during college, graduates will also have difficulty in pursuing their desired profession.*

## 5. DISCUSSION

Based on the interview results, it can be concluded that until now, accounting students still use AI in lecture activities because of its benefits. Interestingly, the weaknesses of the AI machine used by students in lecture activities received a variety of answers. This shows that although AI has various shortcomings, these shortcomings do not prevent students from relying on AI during lectures.

Based on the results of the study, it was also found that students rely more on AI when dealing with theoretical courses, with quite complicated terms. Based on this, lecturers can collaborate AI into theoretical courses and provide direction for discussions that narrow down to the actual facts.

The ethical perspective on the use of AI during lectures from students is also very interesting, where students have a diverse spectrum. Whether or not a behavior is ethical cannot be determined easily, but by looking at the various situations and contexts faced.

In terms of the weaknesses of using AI in lectures, the majority of students answered that if used too often, AI will result in dependence and makes us lazy to think. This is an interesting finding, because previous studies generally look at it from the perspective of educators, but students are also aware of this. This opens up insight that not always what is consciously done has a positive impact on students' lives in the future. They are aware that relying too much on AI will have a negative impact, but on the other hand, they still use AI during lectures. Therefore, the percentage of AI use in lectures for respondents is a maximum of 60%.

- LEGAL DIMENSION

- 1) Regulation of Copyright of AI-Made Works in Indonesia

- UUHC itself only recognizes humans as creators. This can be seen from Article 1 paragraph (1) of UUHC concerning creators which explains that creators are "a person or several people..." only. Furthermore, Article 1 number 27 of UUHC states that "persons" can be individuals (humans) or legal entities. Both have the capacity to bear rights and become legal subjects. In addition, Article 1 paragraph (1) of UUHC also explains that creators produce creations that are unique. Implications of AI Copyright Protection based on the Work Made for Hire doctrine in Indonesia

- 2) Mechanism for Implementing the Work Made for Hire Doctrine in Indonesia

- The application of the work made for hire doctrine will have an impact on UUHC. The first impact concerns the requirements of the creation. In this case, there are two requirements for a work, namely originality and fixation. AI as a creator is

hampered by the requirement of originality because AI-made works are based on data. Furthermore, originality states that the creation must be truly the result of the creator's thoughts/creations. However, there is no further explanation regarding the parameters of this originality in Indonesia. This is different from the UK where the originality in question must have a "personal touch" from the program organizer who represents the work. Therefore, if the government wants to apply the work made for hire doctrine, the government must further explain about originality as a condition for a work to be recognized as a work of creation.

Second, the application of the work made for hire doctrine concerns the creator as regulated in Article 1 number 27 of the Copyright Law. This article explains that the creator is an individual (human) or a legal entity. This results in the AI system or the person who regulates AI not being recognized as a creator. The definition of the terminology "Creator" must be expanded not only as a person who creates his own work, but also a person who makes the necessary arrangements in the creation of the work as per Section 9 of the UK CDPA. This expansion of the definition is the milestone for accepting the work made for hire doctrine so that it does not conflict with the country's constitution.

With the expansion of the definition, it can be accepted that for AI creators, the system is equated with an employee who does work on the orders of its creator, so that basically all ownership of the work of AI creations will be owned by the creator of the system. Then, the expansion of the definition will also make the doctrine of work for hire relevant to the relationship between AI system organizers. As regulated in paragraph 2 of Circular 30, section 101 of the US Copyrights Act which defines AI as a freelancer, where the organizer has adopted the AI system by making a contract with the provider to be able to utilize the technology within the scope of his business/work.

Furthermore, Article 1 paragraph (1) of the Copyright Act also explains that creators must create unique and personal works. In the previous discussion, there is jurisprudence that can draw the conclusion that "unique and personal" in question is knowledge of the creation process. However, for the sake of legal certainty, the government needs to explain further regarding "unique and personal" in the Copyright Act.

Third, by implementing the work made for hire doctrine, the government must include AI regulations in the Copyright Act. In addition, regulations are also needed regarding the mechanism for registering copyright for works created by AI. Fourth, the

government also needs to explain the rights and obligations of AI creators. Regarding rights, the government needs to regulate what rights are obtained by AI system organizers. Then, regarding obligations, the government also needs to determine the responsible party if there is an error or loss caused by AI.

### 3) Benefits of Implementing the Work Made for Hire Doctrine in Indonesia

AI as a system that facilitates human performance is increasingly widely used. The implication is that the work produced by the AI system is increasing. Therefore, the application of the work made for hire doctrine as a way to protect copyright on AI works is important to regulate. If there is a legal vacuum regarding AI works, it will have implications for the failure to fulfill the objectives of the law itself, namely certainty, justice, and benefit (Rahardjo, 2012).

With the existence of copyright protection for AI works, it provides legal certainty regarding the ownership and use of the works. Instead of ignoring it and causing AI works to seem ownerless, the work made for hire doctrine seeks human involvement in the AI system so that copyright can be attached (Tektona, 2021). Thus, misuse and false recognition of works created by AI can be prevented (Tektona et al., 2021).

In addition, the application of the work made for hire doctrine can provide justice for AI system organizers as parties who have made a major contribution to AI works. It is said so because the AI system organizer is the party that carefully plans and gives control to AI over the work it produces. (WIPO, 2024). In this case, the AI system organizer is given exclusive copyright rights as a form of incentive for the investment it has made (BPPT, 2020).

By granting these exclusive rights, the AI system organizer can prohibit/restrict other parties from using the results of AI's work without its permission. That way, the AI system organizer will get justice that can also support the increased use of AI systems in Indonesia. This leads to an increase in Indonesia's creative economy.

Finally, the application of the work made for hire doctrine can provide benefits to the community. In this case, granting copyright to AI works as an incentive to the AI system organizer can encourage technological development in Indonesia. This is in line with Indonesia's National Artificial Intelligence Strategy 2020-2045 which encourages more application of AI in various sectors of Indonesia. (Government UK, "Artificial intelligence and IP Copyright and Patens," <https://www.gov.uk/government/consultations/artificial-intelligence-and-ip-copyright->

and-patents/ artificial-intelligence-and-intellectual-property-copyright-and-patents, accessed on December 14, 2024) Thus, indirectly the application of the work made for hire doctrine can increase the development of Indonesia's creative economy through the development of its technology. China is growing rapidly and there is collaboration between humans and AI so that various innovations and developments arise. In addition, the recognition of copyright on AI works also strengthens the position of China, investors, and the technology industry in the development of AI (Kuai, 2022).

#### 4) Impact of the Implementation of the Work Made for Hire Doctrine for AI in Accounting Student Lectures and Discussions in Indonesia

From a legal dimension, AI is considered a machine that is controlled by the organizer of the system, including in the world of education. Based on this conclusion, accounting students who use AI assistance in their lecture activities cannot be considered as creators of search results by AI. Ownership of search results and interpretations by AI is entirely the right of the AI developer. However, ownership of search results and interpretations of AI machines that have been installed on our respective devices, whether free or paid, as long as we have agreed to the applicable terms and conditions, belongs to the user.

The integrity of the world of education is questioned when teaching and learning activities have not implemented clear rules regarding the use of AI. Based on the results of this study, accounting students feel ambiguous about the ethicality of using AI if there are no clear rules for its use, especially in class discussions. If students use AI when they should be using their own understanding and thought, this will bias the assessment of their final score. In addition, students become less integrity. Meanwhile, integrity is one of the most important and primary codes of ethics for professional accountants (ICAEW, 2024).

From another perspective, if its use is prohibited, then the various benefits of using AI cannot be felt. This can be overcome by regulating and collaborating the use of AI for lecture activities (Li, 2024), especially during class discussions. This aims to allow accounting students to explore new ideas, see from different perspectives, and train their critical thinking. If student activity increases in class discussions, their communication skills will also improve (Fung, 2004; Khine et al., 2003).

- ETHICAL DIMENSION

Based on the results of the interview, the majority of accounting students realized that the ethical or unethical use of AI in lectures is determined by the existence of rules or

agreements that underlie lecture activities. This supports a sense of responsibility or deontology (Warhurst, 2015). In the future accounting profession, the guidelines for professional accountants to carry out their profession are a series of rules and guidelines, starting from Financial Accounting Standards, Tax Laws and Regulations, Auditing Standards, to Professional Public Accountant Standards. Although 3rd semester students have not taken the Professional Ethics course, their actual behavior in class lead to true professional ethics. This is a new finding in this study. On the other hand, several other students view the ethicality of using AI in lectures as depending on the lecture method and the modifications made to the answers from AI. This proves the ethical perception by students, where perception will give meaning to a stimulus. Perception is very limited by space and time, so it is personal and conditional (Ikhsan, 2017).

- BEHAVIORAL DIMENSION

The results of this study indicate that the use of AI encourages active class discussions, so that the learning process becomes more meaningful and indirectly makes students think more deeply. Based on the results of this study, lecturers are advised to improve the following two things. First, lecturers provide perspective, why studying the material given is important (Yu, 2023), so that students are motivated to be more active in learning and discussing, and for the sake of their better career future. Second, lecturers are suggested to make a high assessment of student activity whose statements or questions require critical thinking or analysis of theoretical applications.

The weaknesses of AI based on the results of interviews with students, make them question the answers from the AI machine. Indirectly, they are asked to think critically about AI's answers. It is proven by some students comparing the answers from one system to another. This is also in line with research (Lin et al., 2014) Where ChatGPT inspires them to new ideas and also think about one or several topics from different perspectives. Based on the results of this study, lecturers are expected to ask questions that provoke critical thinking that will stimulate active dialogue in the classroom (Levine, 2007).

The interview results have explained that the use of AI in lectures is partly driven by time savings due to fast access to ideas and information. This is in line with Moral Reasoning. When connected to the results of this study's interviews, students feel they have an obligation in their lecture assignments. On the other hand, they have the right to use AI if there is no agreement/rule in class, or they are still modifying the answers to the AI results. In Moral Reasoning according to Kohlberg (1981) and Ikhsan (2017), the existence of an agreement or rule governing the use of AI is a social norm.

Still related to saving time, one of the benefits of using AI in this study supports the statement that time pressure (in this context is the assignment deadline) prevents students from deciding on ethical actions (McLain and Keenan, 1999, Ackerman and Gross, 2003; Goodie and Crooks, 2004). Regarding the use of AI for mind and time saving, students should be trained to develop their self-control skills (Yu, 2023). If students have been using AI because they are required to have good scores, then learning should be directed towards the process, rather than the results.

## 6. CONCLUSION

This study aims to examine the legality, ethics, and behavioral dimensions of the use of AI in class discussions by Accounting students. The findings of this study is that in the legality dimension, copyright lies with the AI developer. However, currently in Indonesia, including in the world of education, the ownership of answers and questions on the AI machine for each AI user on their respective devices belongs to the user. The findings of the legality aspect explain the legal vacuum of AI's work.

Related to this legal vacuum, the ethical dimension also plays a role. The results of this study prove that accounting students need clear regulations or agreements regarding whether or not the use of AI is permitted during lectures, especially during discussions. This will create an ethical perception, which then shapes their behavior. In addition, the findings of this study prove the implications of deontological ethics for students who have not taken the Professional Ethics course.

On the other hand, the use of AI encourages increased participation of accounting students in class. This positive impact can be elaborated in accounting student lecture activities through regulations or agreements between lecturers and students at the beginning of the semester. Another positive side of using AI is that due to its limitations or the results of answers that are too broad and often inconsistent, this actually builds critical thinking by students. In addition, the use of AI in lectures saves students' time. Related to these two things, it is appropriate for accounting lecturers to provide perspectives so that students are more motivated to study the lecture material in depth, and focus on the learning process, rather than the end result.

## 7. LIMITATIONS

This study has several limitations. Because the study is exploratory descriptive and constrained by limited time, the respondents in this study were only 11 people. Further



research is expected to increase the number of respondents to improve the accuracy of the findings.

The second limitation is still related to time in the legality dimension, where this study was conducted when there was a legal vacuum related to the results of AI's work. When there are regulations that fill the legal vacuum related to the results of AI's work in Indonesia, further research can be carried out.

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