Academic Integrity and the Use of Artificial Intelligence (AI)

Purpose

The Academic Integrity and the use of Artificial intelligence (AI) policy is designed to address how generative AI can be used appropriately by Pre-Certification Education Learners. This policy is intended to supplement the policy on Academic Honesty outlined in the CPA PEP Candidate Guide.

Scope

This policy applies to all Pre-Certification Education Learners. Learners include (but are not limited to):

- Students enrolled in Preparatory courses
- Students/Candidates enrolled in PEP modules
- Students/Candidates reporting practical experience in PERT/PERL
- Participants enrolled in the Post-Designation Public Accounting (PDPA) module
- Participants enrolled in the Chartered Professional Accountants Reciprocity Education and Examination (CPARE) module
- Any individual who has purchased access, or been provided with access to Pre-Certification education materials

Definitions

Generative AI: refers to a class of artificial intelligence algorithms that can generate, edit, and paraphrase text, images and sounds in response to input from the user. Unlike other AI models that are trained to recognize patterns in existing data, generative AI models use a set of rules and constraints to create new content that is original and unique. An example of generative AI platform is Chat GPT.

Guidelines

Learners are prohibited from:

- Entering any CPA produced material including (but not limited to), the CPA Handbook, CPA eBooks, CPA PEP integrated problems, solutions and feedback guides, CPA PEP practice cases, solutions, debrief videos and feedback guides, practice multiple choice questions, task-based simulations, practice exam materials, exam questions, templates, practical experience resources including the Guiding Questions and Rubric, and any other CPA copyrighted materials, into any generative AI and/or similar technologies.
- Using generative AI and/or similar technologies to complete unit quizzes.
- Using generative AI and/or similar technologies to complete examinations. For more information on generative AI and examinations, see the examination regulations.

Learners who use generative AI and/or similar technologies to assist with assignments, presentations, practical experience reports, or any required submission for their studies, must do the following:

- Ensure that their use of generative AI complies with regional/provincial/territorial CPA body code of conduct/academic integrity policies.
- Cite all sources used in generating their submitted work. This includes words, ideas and concepts, even if the AI generated content is not included in the assignment.

  An example of a correct citation is as follows:

    Chicago Manual of Style (17th edition) Author's (Parent Company) Medium, Response to "Query in quotes." Name of Website, Parent Company, Date accessed, URL.
    - OpenAI's ChatGPT, Response to "What determines Canadian tax residency?" ChatGPT, OpenAI, February 15, 2023, https://chatgpt.pro/.

- Significantly rephrase and rewrite in their own words any text generated by generative AI or similar technologies for an assignment or a practical experience report before it can be submitted as original work.

Any text that is not properly cited will be considered plagiarized and will result in disciplinary action as outlined in your regional/provincial/territorial CPA body code of conduct/academic integrity policies. Citing large volumes of text without analysis will be considered plagiarism and may result in disciplinary action as outlined in your regional/provincial/territorial CPA body code of conduct/academic integrity policies.

Learners should be aware that unoriginal content in submissions can be detected by plagiarism software and that any plagiarism findings will result in disciplinary action.

Review and Future Considerations

Pre-Certification Education Directors Committee (PEDC) will continue to monitor developments in these Generative AI tools and their use in academic settings and may update this policy from time to time. Learners are encouraged to contact CPA to provide input, suggestions, and comments on this policy.

APPENDIX – Academic integrity and the use of artificial intelligence (AI)

It is important to understand how to use generative AI technology ethically and safely throughout your CPA education.

This appendix is a supplement to the 'Academic Integrity and the use of artificial intelligence (AI)' policy and provides guidance on the use of generative AI by Learners.

Items to consider before using generative AI

Misleading or incorrect Information

The use of generative AI may result in misleading or incorrect information. For example:
- Information produced by generative AI may exhibit bias and/or contain inflammatory information.
- Generative AI may reference and/or cite sources that do not exist and may fabricate information that is not factual.
- Where Generative AI does not have enough information on the subject to which prompts are given, it is prone to filling in replies with incorrect data.
- Generative AI does not have the ability to understand the context of a particular situation, which can result in inaccurate outputs.

It is crucial to employ critical thinking skills when utilizing generative AI and not to automatically assume the accuracy of the generated information.

Confidentiality and intellectual property

Confidential and proprietary information that is provided to Learners must not be entered into a generative AI tool.

Examples of confidential information include (but are not limited to):
- Learner responses or practical experience reports (this includes your own responses or responses obtained from a peer).
- Feedback received from facilitators, mentors and/or CPA reviewers.
- Learner identifying information (for example, your CPA candidate number)

Examples of proprietary information include (but are not limited to):
- CPA PEP integrated problems, solutions, and feedback guides
- CPA PEP practice cases, solutions, and feedback guides
- CPA PEP multiple choice questions
- CPA eBooks
- CPA Handbook
- Other CPA copyrighted materials

Inputting confidential or proprietary information into generative AI tools may result in the sharing of information with a third party. This may infringe on corporate or legal rules and regulations, including intellectual property rights, which could give rise to enforcement action in court and an award of monetary compensation against you.

Citation

Learners who use generative AI must properly cite all sources used to generate their submitted work. This requirement does not exempt Learners from having to significantly rephrase and rewrite the generated text in their own words before submitting it as original work.

Academic Integrity (Plagiarism)

Submitting unedited AI generated content as your own original work will be considered plagiarism. As a reminder, Plagiarism is an act or instance of using another person's words or ideas as their own. Plagiarism can be intentional or unintentional, such as by not properly citing and/or crediting the original source or author.

Appropriate use of generative AI in CPA education

Initial research

Generative AI can be used as a research tool but should always be used in conjunction with your knowledge, critical thinking skills and professional judgement. Any information that is generated by AI should be cross referenced to the original source to confirm the validity of the information.

Idea refinement

If you have an idea of what you want to convey in a written assignment, generative AI can serve as a tool for brainstorming, clarifying thoughts, and structuring your ideas effectively. It is important that you carefully review and assess the suggestions provided by generative AI, and exercise critical thinking to evaluate, refine and supplement the generated ideas appropriately.

Summarizing content

Generative AI can assist in summarizing content while adhering to word limits; however, generative AI may overlook important aspects of the discussion. As such, it is highly recommended to cross-reference and modify the summary generated by AI with the original content to ensure accuracy and completeness.

Concept clarification

If you come across a complex concept, generative AI may be able to explain the concept in simpler terms to help you to understand the concept better. It is important to note that generative AI models have limitations in terms of understanding context, accuracy, expertise, critical thinking and handling ambiguity. As such, it is important to only use generative AI as a supplementary tool and rely on trusted sources such as the CPA eBooks, the CPA Handbook and the Income Tax Act (ITA).

Spelling and Grammar checker

Generative AI can evaluate the grammar and spelling of a text, offering suggestions for improvements.

Supplementary Information

As generative AI continues to develop, the profession will review the 'Academic Integrity and the use of artificial intelligence (AI)' policy and communicate any revisions or updates to Learners regarding the policy and stated guidance.

Learners should refer to their provincial/territorial CPA body for guidelines and policies related to academic integrity:

- CPA Atlantic School of Business
- CPA Ontario
- CPA Quebec
- CPA Western School of Business