

Online Appendix of

Generative AI Usage and Academic Performance

Completed Research Paper

Variables	Definition	Rationale	Reference
<i>Exam Score</i>	Continuous measure of student performance in the final exam of the mandatory introductory accounting course indicating the percentage of points a student achieved in the final exam. The minimum is zero and the actual (achievable) maximum is 96.67 (100).	Exam scores reflect students' abilities to solve course-relevant problems, therefore approximating student performance. Consistent with related studies, we use it as the dependent variable.	Author self-citation 2, author self-citation 4, Cheng and Ding (2021), Eskew and Faley (1988), Hu et al. (2023), Lento (2018), Massoudi et al. (2017), Perera and Richardson (2010)
<i>GenAI User</i>	Indicator variable depicting student usage of GenAI applications for studying and crafting work that they intentionally should have written on their own. <i>GenAI User</i> is estimated by ZeroGPT, a GenAI detection system indicating the percentage of text identified as created by GenAI applications. <i>GenAI User</i> equals one if the estimate of ZeroGPT exceeds a threshold of 0.5 and is zero otherwise. In our robustness checks we use alternating thresholds of the ZeroGPT estimation (i.e., 0.4 and 0.6) to distinguish GenAI users from non-users.	<p>Related studies document positive effects (e.g., simplification of complex topics and personalized learning) as well as negative effects (e.g., risk of superficial understanding and loss of independent problem-solving) of using GenAI applications in higher education. These factors can either enhance or impede students' performance. We use <i>GenAI User</i> as variable of interest in this study to examine the overall effect of GenAI usage on students' performance, which is unknown at present.</p> <p>We chose ZeroGPT over other GenAI detection due to three reasons. First, related studies rank ZeroGPT among the best GenAI detectors. Second, ZeroGPT is shown to minimize both false positive and false negative classifications texts created by GenAI applications and humans. Third,</p>	<p>Positive effects of GenAI usage: Fauzi et al. (2023), Gilson et al. (2023), AlAfnan et al. (2023), Pavlik (2023), Engelmann et al. (2023), Calderon et al. (2023), Sallam et al. (2023), Qadir (2023), Lund et al. (2023), Wu et al. (2023), Perkins (2023), Cotton et al. (2023), Ali et al. (2023), Sullivan et al. (2023)</p> <p>Negative effects of GenAI usage: Markauskaite et al. (2022), Eager and Brunton (2023), Jain and Kapoor (2013), Rasul et al. (2023), Crawford et al. (2023a), Sallam et al. (2023), Crawford et al. (2023b), Lund et al. (2023), Milano et al. (2023), Bangert-Drowns et al. (2004),</p>

Variables	Definition	Rationale	Reference
		ZeroGPT is capable if correctly classify texts of German language.	Aremu (2023), Liang et al. (2023), Walters (2023), Weber-Wulff et al. (2023), Yeadon et al. (2024)
<i>A-Level Grade</i>	Continuous measure school performance prior to entering university, ranging from 4.0 (best grade) to 1.0 (worst grade).	<i>A-Level Grade</i> is used as proxy for general academic aptitude in this study. Related studies consistently document A-level grades to be predictive for exam performance.	Positive effect on exam performance: Azzali et al. (2023), Eskew and Faley (1988), Lento (2018), Massoudi et al. (2017), Papageorgiou and Halabi (2014), Tan and Laswad (2008)
<i>Attempt</i>	Continuous measure equals the number of times a student has registered for the final exam with a maximum value of five, as student must pass the examination within five semesters (i.e. five attempts) according to the regular examination regulations.	Students' academic behavior (e.g., the number of attempts) affect performance. We include <i>Attempt</i> into our analyses to control for prior academic performance and the level of general experience at university and particular course experience.	Positive effect on exam performance: author self-citation 2, Dowling et al. (2003), Perera and Richardson (2010)
<i>Attendance</i>	Continuous measure indicating the number of tutorials a given student attended scaled by the total number of tutorials offered to the students. Information on students' attendance was collected by conducting short in-class quizzes on the LMS comprising three questions regarding the specific tutorial contents in each tutorial. To participate in the quizzes, the students had to sign in to the LMS utilizing a QR-code presented to them in the corresponding tutorial.	Related studies document a statistical association between student behavior (e.g., attendance) and their exam performance. The students' attendance reflects their effort and motivation they spend on the given course Byrne and Flood (2008). We therefore include <i>Attendance</i> into our analyses to control for characteristics of student behavior.	Positive effect on exam performance: author self-citation 2, Aldamen et al. (2015), Cheng and Ding (2021), Massoudi et al. (2017), Romer (1993)
<i>Vocational Training</i>	Indicator variable equal to one if a given student completed vocational training before entering university, and zero otherwise.	Students that have completed a vocational training prior to entering university are more experienced, mature, and have higher knowledge, which positively affects their exam performance. Therefore, we integrate <i>Vocational Training</i> into our analyses to control for experience, maturity, and knowledge previously accumulated through completing a vocational training.	Positive effect on exam performance: author self-citation 1, Guney (2009), Hartnett et al. (2004)
<i>Voluntary Service</i>	Indicator variable equal to one if a student completed a voluntary service or spent a gap year prior to entering university, and zero otherwise.	Completing a voluntary service or a gap year before entering the university is another source of experience, maturity, and knowledge	Positive effect on exam performance: author self-citation

Variables	Definition	Rationale	Reference
		for students. Voluntary Service reflects higher self-organization skills, supporting students to structure university life and thus improve exam performance. We include Voluntary Service to control for this potential impact.	1, Guney (2009), Hartnett et al. (2004)
<i>Female</i>	Indicator variable equal to one if a student is female, and zero otherwise.	Related studies provide evidence for students' gender affecting their exam performance. The results of these studies are versatile, indicating a positive, negative, or no effect of gender on performance. We control for a potential influence by integrating <i>Female</i> into our analyses.	Positive effect on exam performance: author self-citation 3, Aldamen et al. (2015), Gammie et al. (2003), Gracia and Jenkins (2003), Mutchier et al. (1987), Premuroso et al. (2011), Tan and Laswad (2008), Tyson (1989) Negative effect on exam performance: Johansson et al. (2022), Koh and Koh (1999), Massoudi et al. (2017), Tan and Laswad (2008) No significant effect on exam performance: Azzali et al. (2023), Byrne and Flood (2008), Hu et al. (2023), Papageorgiou and Halabi (2014)
<i>LinkedIn User</i>	Indicator variable equal to one if a student has a LinkedIn profile, and zero otherwise.	Having a LinkedIn profile potentially impacts exam performance and is therefore included in our analyses. Related studies document LinkedIn usage being correlated with exam performance. Moreover, (new) social media usage (e.g., LinkedIn usage) can be utilized as operationalization for personal innovativeness, which in turn affects GenAI acceptance among students.	Study documenting an effect on exam performance: Paul et al. (2012) Study documenting an effect on personal innovativeness: Strzelecki (2023) Studies documenting an effect on social media usage: Aldahdouh et al. (2020), Wijesundara and Sun (2018)
<i>Course of Study</i>	Categorical variable equal to one if a given student is registered for business studies, two for economics, three for economics in complementary subject, four for engineering and management - production	Student characteristics vary considerably across different courses of study as each attract certain student sub-populations. We	Studies documenting an effect on exam performance: Cheng and Ding (2021), Duff (2004), Jackson and Cossitt (2015), Tan and

Variables	Definition	Rationale	Reference
	engineering, five for electrical engineering with management, six for information systems and management, and seven for others, respectively. We integrate Course of Study as fixed effects in our analyses.	consider that this potentially influences students' exam performance and therefore include Course of Study fixed effects into our analyses.	Laswad (2008), Tan and Laswad (2015)
<i>German Detector</i>	Indicator variable alternatively deployed as <i>GenAI User</i> estimated by the detection system developed at the University of Applied Sciences Wedel. <i>German Detector</i> equals one if the estimate of <i>Originality.AI</i> exceeds a threshold of 0.1 and is zero otherwise.	The students' essays we use to estimate <i>GenAI User</i> are characterized by the morphological and semantic peculiarities of the German language. We therefore repeat the robustness check using an AI detector particularly designed for these aspects.	Tlok et al. (2023)
<i>Originality.AI</i>	Indicator variable alternatively deployed as <i>GenAI User</i> estimated by the detection system <i>Originality.AI</i> . <i>Originality.AI</i> equals one if the estimate of <i>Originality.AI</i> exceeds a threshold of 0.5 and is zero otherwise.	We ensure the robustness of our findings by using alternative detection tools. We utilize <i>Originality.AI</i> as it is prominent in literature and claims to be multi-language.	Walters (2023)
<i>Manual Computation</i>	Continuous measure indicating GenAI application usage for text generation. <i>Manual Computation</i> is extracted from principal component analysis comprising <i>Adjectives</i> , <i>Fog Index</i> , and <i>Herdan's C</i> . We use this GenAI detection as an alternative estimation of <i>GenAI User</i> in our robustness checks.	We deploy <i>Manual Computation</i> as an alternative measure to estimate <i>GenAI User</i> to test the robustness of our main analysis. Systems detecting GenAI applications typically rely on numerous determinants to classify, if a given text is created by GenAI or by humans. Related studies document three relevant categories of determinants for GenAI classification. First, GenAI texts show a higher number of adjectives compared to human texts. Second, based on various readability scores, GenAI texts are less readable than human texts. And finally, GenAI created texts provide higher lexical richness. Creating a legitimate variable that depicts GenAI usage requires to include determinants stemming from these categories.	Gunning (1952), Herdan (1960), Markowitz et al. (2023), Martínez et al. (2024), Muñoz-Ortiz et al. (2023), Shah et al. (2023), Deveci et al. (2023), Pehlivanoğlu et al. (2023)

Variables	Definition	Rationale	Reference
<i>Adjectives</i>	Continuous measure indicating the number of adjectives scaled by the total number of words of a text.	We regard <i>Adjectives</i> as a determinant for GenAI usage to create texts and include it into the principal component analysis to extract <i>Manual Computation</i> . Related studies characterize GenAI texts to encompass more adjectives. By scaling the absolute number of adjectives by the total number of words of a given text, we avoid a biased measure due to the text length.	Markowitz et al. (2023)
<i>Fog Index</i>	Gunning (1952) readability index, calculated as: $\left(\frac{\text{Total Words}}{\text{Total Sentences}} + 100 * \frac{n_{wsy \geq 3}}{\text{Total Words}} \right) * 0.4$ where $n_{wsy \geq 3}$ is the number of words with three syllables or more. A higher (lower) <i>Fog Index</i> indicates an easier (a more difficult) read.	We include <i>Fog Index</i> into the principal component analysis to extract <i>Manual Computation</i> . Related studies have shown that GenAI texts are less readable. <i>Fog Index</i> is commonly used by numerous studies to approximate text readability.	Gunning (1952)
<i>Herdan's C</i>	Herdan (1960) lexical richness index, calculated as: $\frac{\log(\text{Total Unique Terms})}{\log(\text{Total Words})}$	<i>Herdan's C</i> is included into the principal component analysis to extract Detection Factor. Related studies provide evidence on lexical richness to be predictive for the use of GenAI applications to generate texts. We deploy <i>Herdan's C</i> to approximate lexical diversity and richness.	Herdan (1960)

Appendix A. Variable Definitions.

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1) <i>GenAI User</i>	1.000							
(2) <i>A-Level Grade</i>	-0.116 *	1.000						
(3) <i>Attempt</i>	0.184 **	-0.152 **	1.000					
(4) <i>Attendance</i>	-0.072	0.214 ***	-0.331 ***	1.000				
(5) <i>Vocational Training</i>	-0.097	0.014	-0.100	0.049	1.000			
(6) <i>Voluntary Service</i>	-0.056	0.057	-0.051	-0.066	-0.298 ***	1.000		
(7) <i>Female</i>	-0.109	0.041	0.003	-0.001	-0.038	0.173 **	1.000	
(8) <i>LinkedIn User</i>	0.048	0.106	0.057	-0.059	-0.038	0.071	0.067	1.000

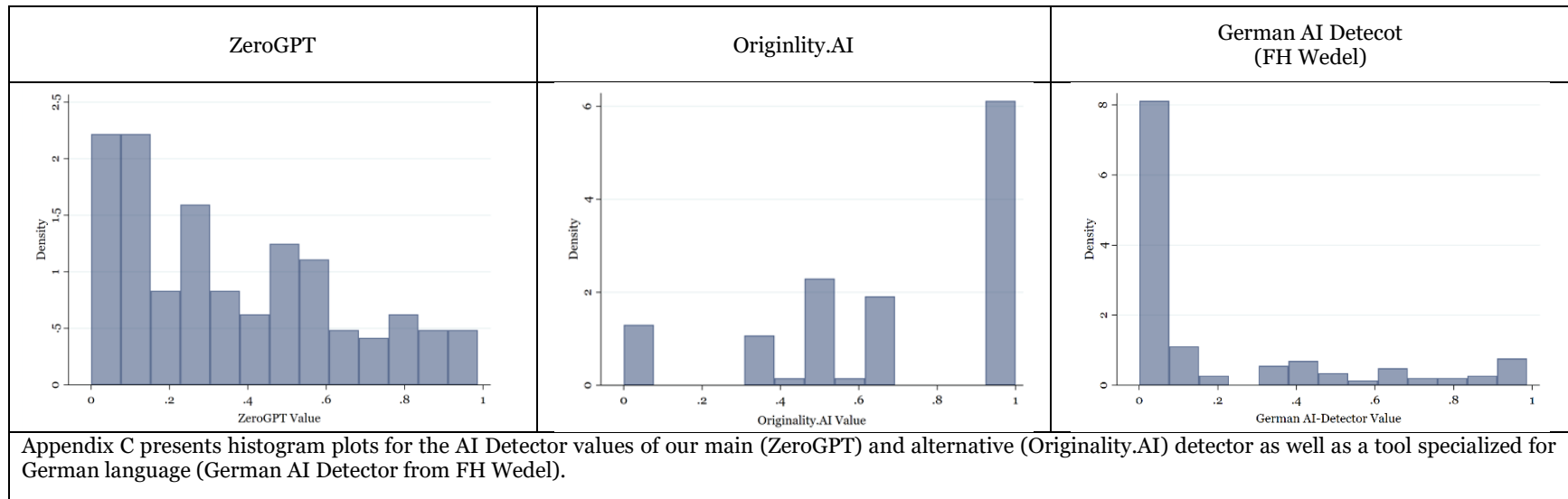
Appendix B presents the pairwise Pearson correlations of the variable of interest *GenAI User* and the control variables. ***, **, and * indicate statistical significance at 1%, 5%, and 10% level, respectively. All variables are defined in Appendix A.

Appendix B. Pearson Correlations.

Students' GenAI usage	N	Yes	No
<i>GenAI usage for general purposes within the course</i>	30	8 (0.267)	22 (0.734)
<i>GenAI usage for academic essay-writing within the course</i>	30	9 (0.300)	21 (0.700)

Appendix C presents the student survey results on their GenAI usage.

Appendix C. Survey Results.



Appendix D. Distribution of AI Detector

References

- Alafnan, M. A., Dishari, S., Jovic, M., and Lomidze, K. 2023. "Chatgpt as an Educational Tool: Opportunities, Challenges, and Recommendations for Communication, Business Writing, and Composition Courses," *Journal of Artificial Intelligence and Technology* (3:2), pp. 60-68.
- Aldahdouh, T., Nokelainen, P., and Korhonen, V. A. 2020. "Technology and Social Media Usage in Higher Education: The Influence of Individual Innovativeness," *SAGE Open* (10:1).
- Aldamen, H., Al-Esmail, R., and Hollindale, J. 2015. "Does Lecture Capturing Impact Student Performance and Attendance in an Introductory Accounting Course?," *Accounting Education* (24:4), pp. 291-317.
- Ali, J. K. M., Shamsan, M. A. A., Hezam, T. A., and Mohammed, A. A. Q. 2023. "Impact of Chatgpt on Learning Motivation," *Journal of English Studies in Arabia Felix*.
- Aremu, T. 2023. "Unlocking Pandora's Box: Unveiling the Elusive Realm of Ai Text Detection," *Available at SSRN 4470719*.
- Azzali, S., Mazza, T., and Tibiletti, V. 2023. "Student Engagement and Performance: Evidence from the First Wave of Covid-19 in Italy," *Accounting Education* (32:4), pp. 479-500.
- Bangert-Drowns, R., Hurley, M. M., and Wilkinson, B. 2004. "The Effects of School-Based Writing-to-Learn Interventions on Academic Achievement: A Meta-Analysis," *Review of Educational Research* (74), pp. 29 - 58.
- Byrne, M., and Flood, B. 2008. "Examining the Relationships among Background Variables and Academic Performance of First-Year Accounting Students at an Irish University," *Journal of Accounting Education* (26:4), pp. 202-212.
- Calderon, T. G., Gao, L., and Cardoso, R. L. 2023. "Generative Artificial Intelligence in the Classroom: A Financial Accounting Experience," in *Advances in Accounting Education: Teaching and Curriculum Innovations*, T.G. Calderon (ed.). Emerald Publishing Limited, pp. 125-144.
- Cheng, P., and Ding, R. 2021. "The Effect of Online Review Exercises on Student Course Engagement and Learning Performance: A Case Study of an Introductory Financial Accounting Course at an International Joint Venture University," *Journal of Accounting Education* (54:1), p. 100699.
- Cotton, D. R. E., Cotton, P. A., and Shipway, J. R. 2023. "Chatting and Cheating: Ensuring Academic Integrity in the Era of Chatgpt," *Innovations in Education and Teaching International*.
- Crawford, J., Cowling, M., and Allen, K.-A. 2023a. "Leadership Is Needed for Ethical Chatgpt: Character, Assessment, and Learning Using Artificial Intelligence (Ai)," *Journal of University Teaching & Learning Practice* (20:3), p. 02.
- Crawford, J., Cowling, M., Ashton-Hay, S., Kelder, J.-A., Middleton, R., and Wilson, G. S. 2023b. "Artificial Intelligence and Authorship Editor Policy: Chatgpt, Bard Bing Ai, and Beyond," *Journal of University Teaching & Learning Practice* (20:5), p. 1.
- Deveci, C. D., Baker, J. J., Sikander, B., and Rosenberg, J. 2023. "A Comparison of Cover Letters Written by Chatgpt-4 or Humans," *Danish Medical Bulletin (Online)* (70:11).
- Dowling, C., Godfrey, J. M., and Gyles, N. 2003. "Do Hybrid Flexible Delivery Teaching Methods Improve Accounting Students' Learning Outcomes?," *Accounting Education* (12:4), pp. 373-391.
- Duff, A. 2004. "Understanding Academic Performance and Progression of First-Year Accounting and Business Economics Undergraduates: The Role of Approaches to Learning and Prior Academic Achievement," *Accounting Education* (13:4), pp. 409-430.
- Eager, B., and Brunton, R. 2023. "Prompting Higher Education Towards Ai-Augmented Teaching and Learning Practice," *Journal of University Teaching & Learning Practice* (20:5), p. 02.
- Engelmann, B., Haak, F., Kreutz, C. K., Khasmakhi, N. N., and Schaer, P. 2023. "Text Simplification of Scientific Texts for Non-Expert Readers," *available at arXiv: 2307.03569*.
- Eskew, R. K., and Faley, R. H. 1988. "Some Determinants of Student Performance in the First College-Level Financial Accounting Course," *The Accounting Review* (63:1), pp. 137-147.
- Fauzi, F., Tuhuteru, L., Sampe, F., Ausat, A. M. A., and Hatta, H. R. 2023. "Analysing the Role of Chatgpt in Improving Student Productivity in Higher Education," *Journal on Education*.
- Gammie, E., Paver, B., Gammie, B., and Duncan, F. 2003. "Gender Differences in Accounting Education: An Undergraduate Exploration," *Accounting Education* (12:2), pp. 177-196.
- Gilson, A., Safranek, C. W., Huang, T., Socrates, V., Chi, L., Taylor, R. A., and Chartash, D. 2023. "How Does Chatgpt Perform on the United States Medical Licensing Examination (UsMLE)? The Implications of Large Language Models for Medical Education and Knowledge Assessment," *JMIR Medical Education* (9:1), p. e45312.

- Gracia, L., and Jenkins, E. 2003. "A Quantitative Exploration of Student Performance on an Undergraduate Accounting Programme of Study," *Accounting Education* (12:1), pp. 15–32.
- Guney, Y. 2009. "Exogenous and Endogenous Factors Influencing Students' Performance in Undergraduate Accounting Modules," *Accounting Education* (18:1), pp. 51–73.
- Gunning, R. 1952. *The Technique of Clear Writing*. McGraw-Hill.
- Hartnett, N., Römcke, J., and Yap, C. 2004. "Student Performance in Tertiary-Level Accounting: An International Student Focus," *Accounting & Finance* (44:2), pp. 163–185.
- Herdan, G. 1960. *Type-Token Mathematics*. The Hague: Mouton.
- Hu, Y., Nath, N., Zhu, Y., and Laswad, F. 2023. "Accounting Students' Online Engagement, Choice of Course Delivery Format and Their Effects on Academic Performance," *Accounting Education* (33:4), pp. 1–36.
- Jackson, M., and Cossitt, B. 2015. "Is Intelligent Online Tutoring Software Useful in Refreshing Financial Accounting Knowledge?," *Advances in Accounting Education* (16), pp. 1–19.
- Jain, T., and Kapoor, M. 2013. "The Impact of Study Groups and Roommates on Academic Performance," *Review of Economics and Statistics* (97), pp. 44–54.
- Johansson, E., Kanapathippillai, S., Khan, A., and Dellaportas, S. 2022. "Formative Assessment in Accounting: Student Perceptions and Implications of Continuous Assessment," *Accounting Education* (In Press), pp. 1–29.
- Koh, M. Y., and Koh, H. C. 1999. "The Determinants of Performance in an Accountancy Degree Programme," *Accounting Education* (8:1), pp. 13–29.
- Lento, C. 2018. "Student Usage of Assessment-Based and Self-Study Online Learning Resources in Introductory Accounting," *Issues in Accounting Education* (33:4), pp. 13–31.
- Liang, W., Yuksekogul, M., Mao, Y., Wu, E., and Zou, J. 2023. "Gpt Detectors Are Biased against Non-Native English Writers," *Patterns* (4:7).
- Lund, B. D., Wang, T., Mannuru, N. R., Nie, B., Shimray, S. R., and Wang, Z. 2023. "Chatgpt and a New Academic Reality: Artificial Intelligence-Written Research Papers and the Ethics of the Large Language Models in Scholarly Publishing," *Journal of the Association for Information Science and Technology* (74), pp. 570 - 581.
- Markauskaite, L., Marrone, R., Poquet, O., Knight, S., Martinez-Maldonado, R., Howard, S., Tondeur, J., De Laat, M., Buckingham Shum, S., Gašević, D., and Siemens, G. 2022. "Rethinking the Entwinement between Artificial Intelligence and Human Learning: What Capabilities Do Learners Need for a World with Ai?," *Computers and Education: Artificial Intelligence* (3), p. 100056.
- Markowitz, D. M., Hancock, J. T., and Bailenson, J. N. 2023. "Linguistic Markers of Inherently False Ai Communication and Intentionally False Human Communication: Evidence from Hotel Reviews," *Journal of Language and Social Psychology* (43:1), pp. 63–82.
- Martínez, G., Hernández, J. A., Conde, J., Reviriego, P., and Merino, E. 2024. "Beware of Words: Evaluating the Lexical Richness of Conversational Large Language Models," *available at arXiv: 2402.15518*.
- Massoudi, D., Koh, S., Hancock, P. J., and Fung, L. 2017. "The Effectiveness of Usage of Online Multiple Choice Questions on Student Performance in Introductory Accounting," *Issues in Accounting Education* (32:4), pp. 1–17.
- Milano, S., McGrane, J. A., and Leonelli, S. 2023. "Large Language Models Challenge the Future of Higher Education," *Nature Machine Intelligence* (5:4), pp. 333–334.
- Muñoz-Ortiz, A., Gómez-Rodríguez, C., and Vilares, D. 2023. "Contrasting Linguistic Patterns in Human and Llm-Generated Text," *available at ArXiv: 2308.09067*.
- Mutchier, J. F., Turner, J. H., and Williams, D. D. 1987. "The Performance of Female Versus Male Accounting Students," *Issues in Accounting Education* (2:1).
- Papageorgiou, K., and Halabi, A. K. 2014. "Factors Contributing toward Student Performance in a Distance Education Accounting Degree," *Meditari Accountancy Research* (22:2), pp. 211–223.
- Paul, J. A., Baker, H. M., and Cochran, J. D. 2012. "Effect of Online Social Networking on Student Academic Performance," *Comput. Hum. Behav.* (28), pp. 2117–2127.
- Pavlik, J. V. 2023. "Collaborating with Chatgpt: Considering the Implications of Generative Artificial Intelligence for Journalism and Media Education," *Journalism & Mass Communication Educator* (78:1), pp. 84–93.
- Pehlivanoglu, M. K., Syakura, M. A., and Duru, N. 2023. "Enhancing Paraphrasing in Chatbots through Prompt Engineering: A Comparative Study on Chatgpt, Bing, and Bard," *2023 8th International Conference on Computer Science and Engineering (UBMK): IEEE*, pp. 432–437.

- Perera, L., and Richardson, P. 2010. "Students' Use of Online Academic Resources within a Course Web Site and Its Relationship with Their Course Performance: An Exploratory Study," *Accounting Education* (19:6), pp. 587–600.
- Perkins, M. 2023. "Academic Integrity Considerations of Ai Large Language Models in the Post-Pandemic Era: Chatgpt and Beyond," *Journal of University Teaching and Learning Practice*.
- Premuroso, R. F., Tong, L., and Beed, T. K. 2011. "Does Using Clickers in the Classroom Matter to Student Performance and Satisfaction When Taking the Introductory Financial Accounting Course?," *Issues in Accounting Education* (26:4), pp. 701–723.
- Qadir, J. 2023. "Engineering Education in the Era of Chatgpt: Promise and Pitfalls of Generative Ai for Education," *2023 IEEE Global Engineering Education Conference (EDUCON)*: IEEE, pp. 1-9.
- Rasul, T., Nair, S., Kalendra, D., Robin, M., de Oliveira Santini, F., Ladeira, W. J., Sun, M., Day, I., Rather, R. A., and Heathcote, L. 2023. "The Role of Chatgpt in Higher Education: Benefits, Challenges, and Future Research Directions," *Journal of Applied Learning and Teaching* (6:1).
- Romer, D. 1993. "Do Students Go to Class? Should They?," *The Journal of Economic Perspectives* (7:3), pp. 167–174.
- Sallam, M., Salim, N. A., Barakat, M., and Ala'a, B. 2023. "Chatgpt Applications in Medical, Dental, Pharmacy, and Public Health Education: A Descriptive Study Highlighting the Advantages and Limitations," *Narra J* (3:1).
- Shah, A., Ranka, P., Dedhia, U., Prasad, S., Muni, S., and Bhowmick, K. 2023. "Detecting and Unmasking Ai-Generated Texts through Explainable Artificial Intelligence Using Stylistic Features," *International Journal of Advanced Computer Science and Applications* (14:10).
- Strzelecki, A. 2023. "To Use or Not to Use Chatgpt in Higher Education? A Study of Students' Acceptance and Use of Technology," *Interactive Learning Environments* (31), pp. 1-14.
- Sullivan, M., Kelly, A., and McLaughlan, P. 2023. "Chatgpt in Higher Education: Considerations for Academic Integrity and Student Learning,").
- Tan, L. M., and Laswad, F. 2008. "Impact of Prior Content and Mega-Cognitive Knowledge on Students' Performance in an Introductory Accounting Course," *Pacific Accounting Review* (20:1), pp. 63–74.
- Tan, L. M., and Laswad, F. 2015. "Academic Performance in Introductory Accounting: Do Learning Styles Matter?," *Accounting Education* (24:5), pp. 383–402.
- Tlok, T., Annuth, H., and Pawłowski, M. 2023. "Robuste Erkennung Von Ki-Generierten Texten in Deutscher Sprache," in: *Master Thesis at Department of Data Science & Artificial Intelligence – FH Wedel*.
- Tyson, T. 1989. "Grade Performance in Introductory Accounting Courses: Why Female Students Outperform Males," *Issues in Accounting education* (4:1), pp. 153–160.
- Walters, W. H. 2023. "The Effectiveness of Software Designed to Detect Ai-Generated Writing: A Comparison of 16 Ai Text Detectors," *Open Information Science* (7:1), p. 20220158.
- Weber-Wulff, D., Anohina-Naumeca, A., Bjelobaba, S., Foltýnek, T., Guerrero-Dib, J., Popoola, O., Šigut, P., and Waddington, L. 2023. "Testing of Detection Tools for Ai-Generated Text," *International Journal for Educational Integrity* (19:1), p. 26.
- Wijesundara, T. R., and Sun, X.-x. 2018. "Social Networking Sites Acceptance: The Role of Personal Innovativeness in Information Technology," *International Journal of Business and Management* (13:8).
- Wu, H., Wang, W., Wan, Y., Jiao, W., and Lyu, M. R. 2023. "Chatgpt or Grammarly? Evaluating Chatgpt on Grammatical Error Correction Benchmark," *ArXiv* (abs/2303.13648).
- Yeadon, W., Agra, E., Inyang, O.-o., Mackay, P., and Mizouri, A. 2024. "Evaluating Ai and Human Authorship Quality in Academic Writing through Physics Essays," *arXiv preprint arXiv:2403.05458*.