

# FROM “ELEPHANT IN THE CLASSROOM” TO ETHICAL SKILL-BUILDING: PRACTICAL WAYS TO INTEGRATE ARTIFICIAL INTELLIGENCE INTO ETHICS COURSES

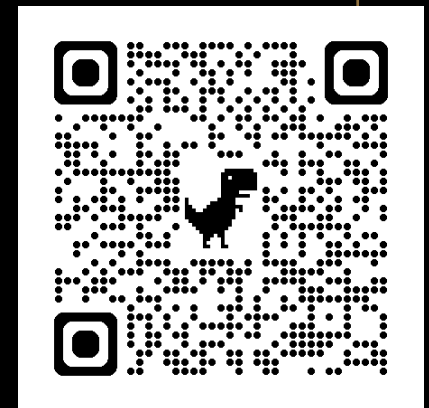
**Cara Putman, Clinical Associate Professor**

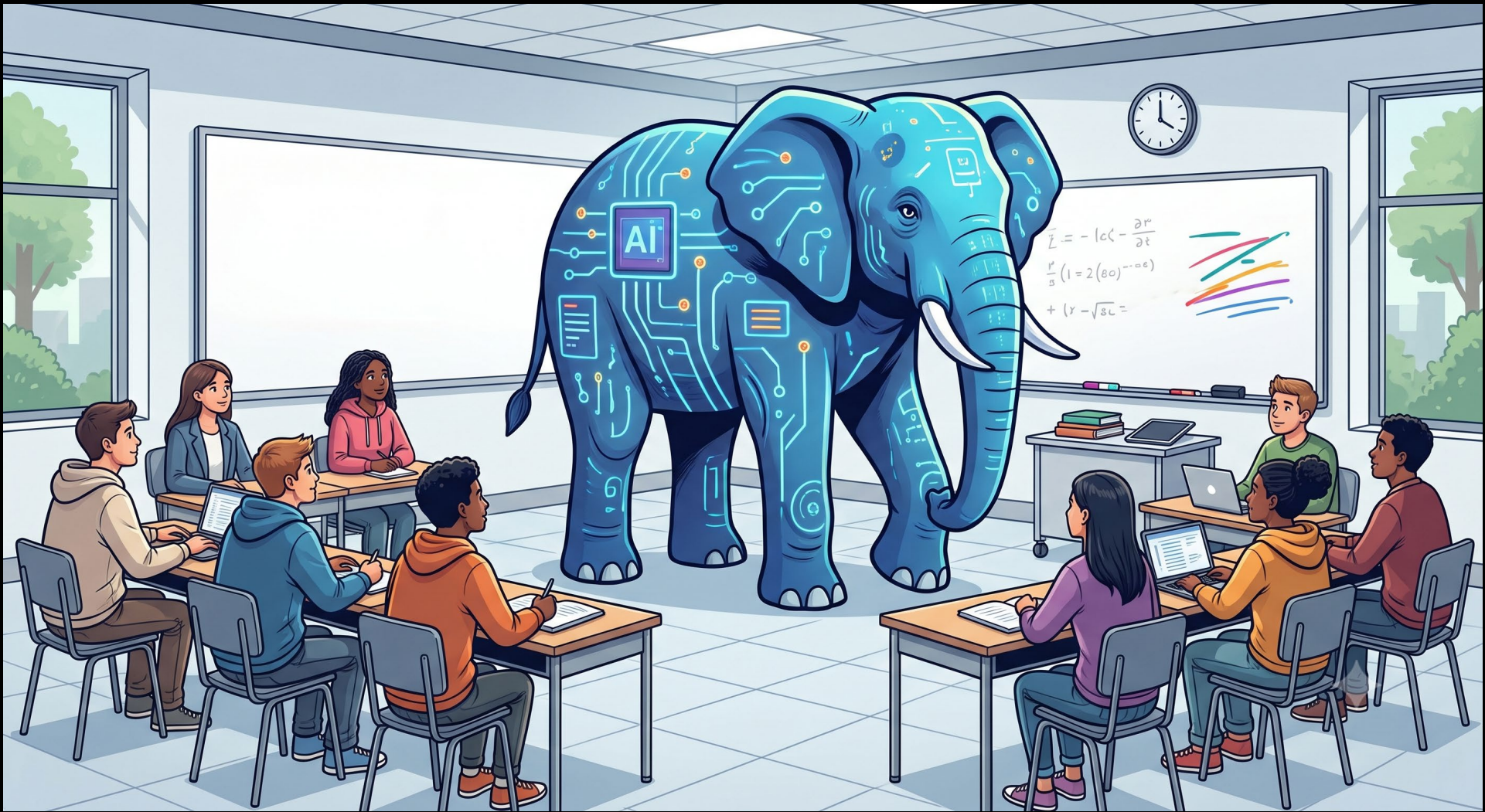
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*Generated by a prompt with Gemini's assistance.*

## *Artificial Intelligence: Does it have a role in your classroom?*

- Take sixty seconds and reflect on the question.
- Turn to the person next to you and share how you answer the question.

# Constraints on Use

## So Many Policies

- University-level policies:  
(<https://www.purdue.edu/teaching-learning/instructors/ai.php>)
- School-level policies
- Department-level policies
- State-level policies
- EU Artificial Intelligence Act  
(<https://artificialintelligenceact.eu/>)



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# *Purdue added a Foundation Learning Outcome*

## AI Working Competency

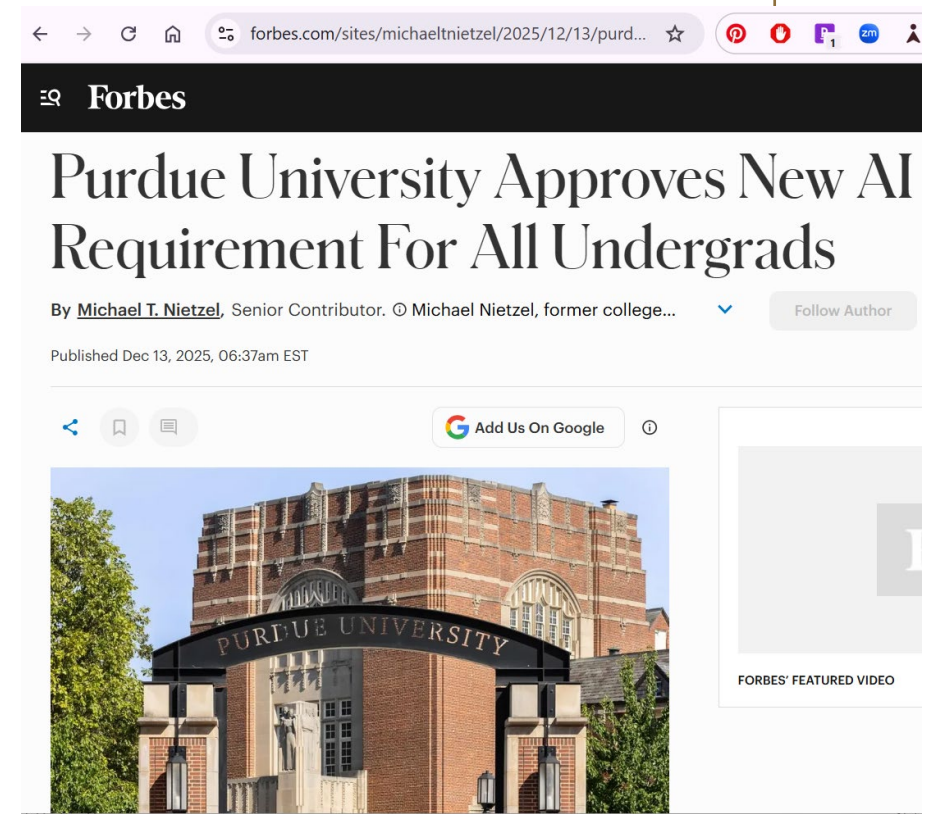
Requirement: To qualify as satisfying the foundation learning outcome (FLO) derived from this board-approved (**Dec 2025**) AI Working Competency Graduation Requirement, a course's learning outcomes must align with at **least 4 of the following 6** key skills. It is expected that course learning outcomes are informed by evolving workforce and employer needs, and focused on job-ready skills and critical thinking components.

### Key Skills:

- **Apply critical thinking** skills to develop and support decisions, relevant to a given field of study, that are informed by AI-driven insights
- **Employ, and compare** on a relative basis, **contemporary AI technologies** to study questions relevant to the field
- Identify the key capabilities, strengths, and limitations of current AI technologies as they apply to a given field, as well as ways that AI can transform existing methods, processes, and tools in that field
- Evaluate evolving AI technology developments and devise plans to keep pace with the continual future use of AI within the given field of study
- **Communicate clearly and effectively about AI usage** and the choices surrounding it in a given field
- **Recognize the overarching ethical principles**, trade-offs and consequences that arise in AI-aided decision-making.



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## *AACSB Framework updated in July:*

### 8 Themes Defining Effective AI Integration

- **Comprehensive AI ecosystems and infrastructure** that support coordination, scale, and long-term viability.
- **Democratization of AI education**, ensuring AI literacy across all learning pathways, not only specialized tracks.
- **Domain-specific AI applications** embedded within business disciplines to enhance career relevance.
- **Faculty development as the critical success factor**, requiring sustained investment, incentives, and support.
- **Responsible AI and ethics integration** woven throughout curricula and institutional practice.
- **Strategic partnerships** with industry, technology providers, and peer institutions to accelerate capability.
- **AI-enhanced pedagogical innovation** that transforms how learning occurs, not just what is taught.
- **Leadership in times of transformation**, balancing urgency with institutional mission, values, and quality standards.
- <https://www.aacsb.edu/insights/reports/2026/a-framework-for-artificial-intelligence-july-2026-update>

# *So many Voices*

Who are the stakeholders?

- Industry
- Students
- Alumni
- Etc.

# Why "AI" Is Not One Thing: Matching Policy to Tool Categories

**Types of Tools:** Course boundaries must reflect the distinct ethical risk profile, data privacy boundary, and pedagogical impact of each specific tool category

| Generative Text                                                                                                                                                    | LMS embedded Tools                                                                                                                             | Quantitative Tools                                                                                                                                      | Discipline Specific Tools                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ChatGPT, Claude, Poe, Gemini, Copilot                                                                                                                              | Canvas Discussion Summarizers, Blackboard AI Design Assistant, Turnitin Draft Coach, D2L Creator+, Microsoft Copilot inside university tenants | GitHub Copilot, Python/R code completion, Excel AI features, automated data cleaning and visualization tools                                            | Accounting audit/tax AI tools, legal research platforms (Westlaw Precision AI, Casetext), healthcare decision-support tools, supply chain predictive analytics                           |
| <ul style="list-style-type: none"><li>• Hallucinations &amp; Fabrication:</li><li>• Privacy &amp; Data Harvesting:</li><li>• Cognitive/Moral Deskilling:</li></ul> | <ul style="list-style-type: none"><li>• Implied Authorization:</li><li>• Overreliance on Automated Feedback:</li></ul>                         | <ul style="list-style-type: none"><li>• Black-Box Reliance:</li><li>• False Precision &amp; Unseen Bias:</li><li>• Loss of Foundational Logic</li></ul> | <ul style="list-style-type: none"><li>• Professional Liability &amp; Reputational Harm:</li><li>• Confidentiality &amp; Privilege:</li><li>• Domain-Specific Algorithmic Bias:</li></ul> |

## *Activity 1: Creating Your Policy*

### Purdue Guidance

- Now is a time of rapid innovation and change. Good instructor-student communication is at the heart of all great teaching. Instructors should strive for maximum transparency and clarity in their communications to students about the use of AI in their course....
- <https://www.purdue.edu/teaching-learning/instructors/ai.php>

## Activity 1: Creating Your Policy

### One of my approaches

- Clarity
- Why

Then invited students to  
Create a policy and vote  
In ethics

| Assignment                            | Spelling and Grammar Checks/Grammarly | ChatGPT & other AI Tools                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Discussion Board posts                | Allowed                               | Not allowed because these posts are designed to show your thoughts and reflections. That can't be done if it's <u>AI generated</u> .                                                                                                                                                                                                       |
| Non-Compete Contract Assignment       | Allowed                               | Allowed, but you must highlight any content in the contract that was generated by the chatbot or other AI tool. This allows me to determine what part you and your team generated versus what parts were created by the AI tool. You also must provide the prompts that you used to generate any content as an appendix to the assignment. |
| Sales Contract Assignment             | Allowed                               | Allowed, but you must highlight any content in the contract that was generated by the chatbot or other AI tool. This allows me to determine what part you and your team generated versus what parts were created by the AI tool. You also must provide the prompts that you used to generate any content as an appendix to the assignment. |
| Other Business Simulation Assignments | Allowed                               | Not <u>Allowed</u> because many of these assignments are applications of what you are learning to the company you have created. However, if you believe there is a situation where the use of AI tools will allow you to make a more nuanced and deeper                                                                                    |

## PRAIRIE: Pioneering Responsible AI for Research, Innovation, and Education Model

AI involvement increases across levels, but human responsibility remains central.

| LEVEL     | AI USE LEVEL                                    | THE HUMAN ROLE; THE AI ROLE                     | AI INVOLVEMENT<br>(increases across levels) | HUMAN RESPONSIBILITY<br>(continuous across levels)         |
|-----------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| <b>L0</b> | <b>Human Only</b><br>AI not used                | <b>Human does</b>   <b>AI absent</b>            | None<br>                                    | <b>Do</b><br>Execute the work                              |
| <b>L1</b> | <b>AI as a Tool</b><br>Information support      | <b>Human thinks</b>   <b>AI retrieves</b>       | Low<br>                                     | <b>Think</b><br>Determine approach and use AI to support   |
| <b>L2</b> | <b>AI as a Tutor</b><br>Feedback support        | <b>Human revises</b>   <b>AI gives feedback</b> | Low-Moderate<br>                            | <b>Revise</b><br>Evaluate and refine with AI feedback      |
| <b>L3</b> | <b>AI as a Collaborator</b><br>Ideation support | <b>Human directs</b>   <b>AI ideates</b>        | Moderate-High<br>                           | <b>Direct</b><br>Set direction and choose what to pursue   |
| <b>L4</b> | <b>AI as a Co-creator</b><br>Production support | <b>Human authors</b>   <b>AI produces</b>       | High<br>                                    | <b>Author</b><br>Own and integrate the final output        |
| <b>L5</b> | <b>AI as an Agent</b><br>Action support         | <b>Human governs</b>   <b>AI acts</b>           | Very High<br>                               | <b>Govern</b><br>Set goals, guardrails, and accountability |

- Stone, Asa B.; Stone, Mark C.; Bevins, Alisha; Niyomugabo, Jean Claude; Magara, Irene; Abaare, Jacob; Heeren, Derek M.; and Abu Zouriq, Mubarak, "Shared Language for Responsible AI Integration" (2026). PRAIRIE: Pioneering Responsible AI for Research, Innovation, and Education. 2. <https://digitalcommons.unl.edu/prairie-ai/2>

# *WORKSHEET ONE*

## **Drafting a Course Policy**

# *WORKSHEET TWO*

## **Ethical Assignment Redesign Using AI**

## *My Assignment: Create a Class AI policy*

Goal: Students think about ethical issues related to AI Use in courses

### Original Assignment

Here is an article to provide some context in the higher education space:

Cornell University. (n.d.). *Ethical AI for teaching and learning: Center for teaching innovation*. Ethical AI for Teaching and Learning | Center for Teaching Innovation. <https://teaching.cornell.edu/generative-artificial-intelligence/ethical-ai-teaching-and-learning>

### Classroom Context

- What is Artificial Intelligence? The first step is to define what is AI.
- What is an AI hallucination? Give an example of how hallucinations can be especially problematic in accounting (e.g., incorrect ASC citations).
- How can we avoid bias in AI-generated results?
- How should AI outputs be fact-checked? Explain how you would verify AI-generated information using authoritative sources.
- How can AI fail? Identify specifics possibilities that impact accounting:
- Anything else that should be included as a concern?
- Now distill that into a policy:

*Then I had a lightbulb moment,,,*

Took all submissions.

### Side-by-Side Comparison of Policies with Gemini

| Feature      | Option A: Supportive      | Option B: Verification     | Option C: Collaborative     |
|--------------|---------------------------|----------------------------|-----------------------------|
| Primary Use  | Brainstorming & Outlining | Studying & Self-Testing    | Drafting & Research Partner |
| Verification | General Review            | Rigorous Cross-Referencing | Professional Audit Standard |
| Transparency | Standard Citation         | Verification Documentation | Formal "AI Usage Statement" |
| Philosophy   | AI as a Peer Reviewer     | AI as a Risky Resource     | Student as "Senior Manager" |
| Consequence  | Zero or Dean Referral     | Zero & Mandatory Training  | Zero or Course Failure      |

# 1. Analysis of Student Feedback: Core Thematic Clusters

A thematic analysis of student discussion posts from Sections 13 and 14 reveals a profound engagement with the intersection of emerging technology and moral philosophy. Students consistently moved beyond superficial tool-based inquiries to explore systemic risks and the erosion of human agency.

| Thematic Cluster                         | Key Student Concerns                                                                                                                                                        |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AI Governance & Risk Management          | Proactive frameworks to prevent "social scoring," deceptive practices, and legal non-compliance; transition from passive use to active accountability.                      |
| Algorithmic Bias & Fairness              | Use of Stakeholder Analysis and the Community/Justice lens to address biased historical data in hiring, lending, and performance reviews.                                   |
| Professional Displacement & Augmentation | Transition from manual data entry to "real human opinion" and review; strategies to remain competitive in Big 4 accounting environments.                                    |
| Cognitive Erosion & Critical Thinking    | The loss of "practical wisdom" and innovation due to over-reliance on AI; the necessity of forming personal boundaries between workload and selfhood.                       |
| Explainability & The "Black Box"         | The inability of leaders to take responsibility for hidden AI rationales; the ethical requirement for "explainability" to uphold the ROCC framework.                        |
| Intellectual Property & Plagiarism       | Debate over the "artist" definition and whether AI-generated work qualifies for copyright or constitutes a form of digital plagiarism.                                      |
| Ethical Communication & Professionalism  | Navigating the gap between factual correctness and strategic framing; balancing transparency with confidentiality without "softening the blow" to the point of uncertainty. |
| Data Privacy & Confidentiality           | The legal duty of confidentiality in accounting; risks of "accidental disclosure" or feeding sensitive client data into public LLMs.                                        |

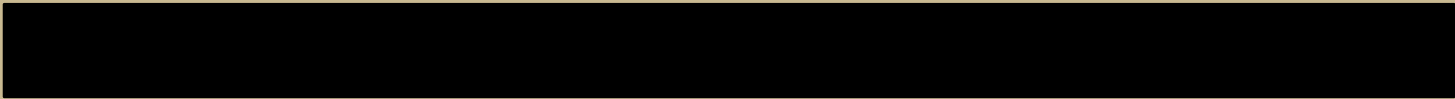
# *WORKSHEET THREE*

## **The Front-Page Test for AI Use**

## *Student Cases*

- The cases are broad and students have autonomy to select.
- Focus on in class discussions on how AI is being used.
- Have a class focused on AI
- Use this worksheet adapted for AI uses
  - Discuss good and bad uses of AI by companies
    - Allow students to focus on their preferred discipline.

# Reflection



What is one change I will make in the coming semester as a result of this workshop?

# ***THANK YOU***

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Use the QR code.  
Click on publications.  
The first conference proceedings has links  
to PDFs of the slides and the handouts.



## Starting Bibliography

- “A Framework for Artificial Intelligence in Business Education: July 2026 Update.” AACSB, AACSB, 28 July 2026, [www.aacsb.edu/insights/reports/2026/a-framework-for-artificial-intelligence-july-2026-update](http://www.aacsb.edu/insights/reports/2026/a-framework-for-artificial-intelligence-july-2026-update).
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