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The Impact of Chat GPT on the Learning Motivation of Students in Accounting & Auditing Students

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Abstract

In the context of an evolving educational landscape characterized by rapid technological advancements, artificial intelligence (AI) has emerged as a transformative resource, reshaping pedagogical approaches and learning methodologies. Intelligent chatbot systems have ushered in a new era, enabling efficient interactions, information retrieval, and resolution of academic inquiries for both educators and students. ChatGPT, at the forefront of these advancements, represents a significant breakthrough in natural language processing, providing robust support for learning activities. This study aims to examine the impact of ChatGPT on the learning motivation of students within the Accounting and Auditing Faculty at the VNU University of Economics and Business. Based on the findings, the authors offer recommendations for the optimal use of ChatGPT. Employing both qualitative and quantitative research methods, along with data analysis techniques, the study surveyed 250 students majoring in Accounting and Auditing. The results indicate that factors such as Academic Content Creation, Usefulness, Feelings When Using, Information Seeking, and Challenges in Usage significantly influence their learning motivation.

Keywords: *ChatGPT, Impact, learning motivation, accounting and auditing, University of Economics and Business, Vietnam National University*

1. Introduction

Artificial Intelligence (AI) has advanced rapidly, impacting diverse industries and transforming daily life and work. In education, AI offers transformative potential by enhancing teaching, personalizing learning, optimizing administration, and supporting research. Leveraging AI tools like ChatGPT presents significant opportunities and challenges for educators and students, particularly in Vietnam, where digitalization is expanding. Understanding ChatGPT's impact on student engagement and learning is crucial for educators and policymakers, as AI integration continues to reshape educational landscapes.

A key aspect of this impact is study motivation, which plays crucial role in shaping students' attitudes and academic performance (Valikodath et tal, 2021). In this perspective, ChatGPT has made notable contributions to enhancing learning motivation by providing learning tools and continuous feedback. Aydın Yıldız (2023) highlighted the positive effects of AI-driven language lectures on students' motivation and academic outcomes, with ChatGPT being used effectively in language environments. However, Zhou and Li (2023) noted shortcomings in ChatGPT usage that negatively impact students' motivation. While existing studies on ChatGPT's impact on learning motivation are limited. This research focuses on its effects within the Accounting-Auditing Department of the VNU University of Economics & Business, Hanoi. Based on the findings, recommendations are made to improve institutional strategies and boost students' learning motivation in economics, an essential aspect in light of increasing competition among universities.

2. Objectives

The objectives of this study include: The utilization of ChatGPT affects students' learning motivation in specific ways

1) The research on students' learning motivation when using ChatGPT has been compared with studies by other authors, highlighting its strengths
2) Students' learning motivation when using ChatGPT has been compared with their motivation when utilizing other learning resources
3) The authors have proposed specific measures to address the remaining shortcomings in ChatGPT usage that negatively impact students' motivation.

3. Materials and Methods

3.1. Research overview

ChatGPT is a large language model with the ability to generate contextually appropriate responses and engage in natural-sounding conversational conversation developed by OpenAI. With the rapid progress of technology and globalization, ChatGPT has had a significant impact on many fields, including education. According to, ChatGPT not only supports the design of assessments, essays, and language translation but also allows users to answer various questions, summarize texts, and interact with authors. With it as a companion. Not only that, the ChatGPT application in the field of education also has the potential to identify students' learning goals and mindset, as well as enhance their learning capacity by increasing interaction with them (Mhlanga, 2023; Rudolph et tal, 2023; Zhai, 2023). To learn more about the impact of ChatGPT on student motivation, we explore the following studies.

According to Jishnu et al. (2023), ChatGPT has become an important learning tool for students and higher education. It is a platform that can be adjusted to suit the needs of every student and operates around the clock, so it allows learners to have their own pace and promotes a less stressful learning environment. The author designed a research model with the following factors that directly affect students' learning motivation. Firstly, ChatGPT can "Create academic content", which means that students can use ChatGPT to create academic content including assignments, research papers, presentations, study notes, etc. Secondly, the factor "Information seeking" represents the use of ChatGPT among students for different information needs. It can help students get more information and verify information for professional or personal activities. The third factor is Innovation - This factor determines that students use ChatGPT because of its novelty and students consider it as a recent trend. The last factor is convenience. It is assumed that ChatGPT provides accessibility, availability, ease, etc. This convenience factor will be very important for the future development of ChatGPT because the more convenient the technology is, the higher the chance of increasing the number of users. In his research model, the author has presented factors that clearly show the positive impact of ChatGPT on students' learning motivation.

Research by Zhou and Li (2023) hypothesized that the dependent factor of learning enjoyment when using ChatGPT is related to three factors - stress pressure, cognitive ability, and feeling when using. First, the author demonstrated a positive correlation between students' cognitive ability and learning enjoyment. Thus, to effectively use ChatGPT as a learning tool, university students must demonstrate strong cognitive ability. It requires students to be able to carefully analyze and evaluate the reliability and applicability of their answers and ask additional questions if necessary. Next, we see that the causal relationship between feeling when using and enjoyment may be weak when using ChatGPT as a learning tool, the correlation between the two exists. Furthermore, this study found that stress significantly influenced the use of ChatGPT but had a negative correlation with students' enjoyment. Specifically, the negative correlation between stress and enjoyment implies that college students' interest and satisfaction in using ChatGPT exceeds their stress.

Zhou (2024) discussed about the impact of ChatGPT on undergraduate students' English learning motivation. The results showed that ChatGPT had a certain positive impact on undergraduate students' English schoolwork, initiative in self-studying English, ability to complete English writing projects independently, and ability to communicate with foreign friends. All of these are part of learning motivation. In addition to the above Benefits. ChatGPT also provides timely encouragement and feedback based on their learning situation. This helps undergraduate students realize their shortcomings in learning English and can build better learning strategies in the future. Zhou (2024) also pointed out some limitations such as excessive use of ChatGPT can lead to a loss of independent thinking ability or existing devices that can already meet their needs. If the dependence on ChatGPT is eliminated, users will be more willing to use ChatGPT to learn English. This technology has made many tasks easier but it is creating a big challenge for students in the learning process.

In their study, the authors Li et al. (2023) analyzed the behavioral characteristics and attitudes of students towards using ChatGPT in learning, focusing on exploring the underlying motivations. The research results showed that students' attitudes towards the practicality, sociality, technology, and applicability of ChatGPT significantly affected their learning motivation. Based on the characteristics of ChatGPT, students evaluated it as a valuable resource to facilitate friendship formation. At the same time, the use of ChatGPT can stimulate their interest in independent learning and self-discovery. With the fast speed and accurate information provided by ChatGPT and its numerous functions, students also showed their willingness to use ChatGPT to complete homework and participate in competitions. However, the above research results also showed concerns about dependence on technology applications and students' future learning development.

Most studies focus on the positive impact of ChatGPT on student motivation, highlighting benefits like improved information access, self-study skills, and learning outcomes. However, challenges such as over-reliance on technology, risk of misuse, and loss of critical thinking and reasoning skills are often overlooked. While some researchs (Zhou et tal, 2023; Wenyuan Zhou, 2024) acknowledges stress and loss of independent thinking, there are limited solutions proposed. This article will evaluate both the positive and negative impacts of ChatGPT on student motivation and offer specific recommendations to help educators enhance its benefits and address its limitations, providing a comprehensive view for optimizing ChatGPT in higher education.

3.2. Background Theory and Research hypothesis

The Uses and Gratifications Theory (UGT) suggests that individuals actively engage with the media to fulfill specific needs, such as information acquisition, entertainment, or social interaction (Ruggiero, 2000). Unlike traditional communication theories that focus on the effects of media on audiences, UGT emphasizes the user's role and their intentional behaviors when utilizing media. In the context of ChatGPT, numerous studies have applied UGT to examine the motivations behind students' use of AI technologies. For instance, Jishnu et al. (2023) identified four principal motivations for using ChatGPT, including content creation, information seeking, novelty, and convenience. The higher the convenience of technology, the greater the likelihood of frequent engagement.

Furthermore, satisfaction with ChatGPT has been shown to have a substantial impact on students' learning motivation. When students perceive that ChatGPT effectively meets their academic needs, facilitates rapid access to information, and assists with assignments, their overall satisfaction increases, leading to more frequent use. However, it is critical to balance the use of ChatGPT with traditional learning methods to avoid over-reliance and to foster the development of critical thinking and problem-solving skills.

In this study, an extension of the traditional UGT model is proposed by incorporating the additional factor of challenges in using ChatGPT. This new factor provides a more comprehensive understanding of the dynamic relationship between users and technology. Drawing on existing literature and theoretical models. This research presents a five-factor framework that influences students' learning motivation: usefulness, content creation, information seeking, user experience, and challenges faced during usage. This refined model aims to offer a deeper insight into how ChatGPT can shape student motivation, particularly in educational contexts.

Based on the inheritance of the theory of use and satisfaction combined with factors from previous studies after adjustment, the research proposed a research model in Figure 1.

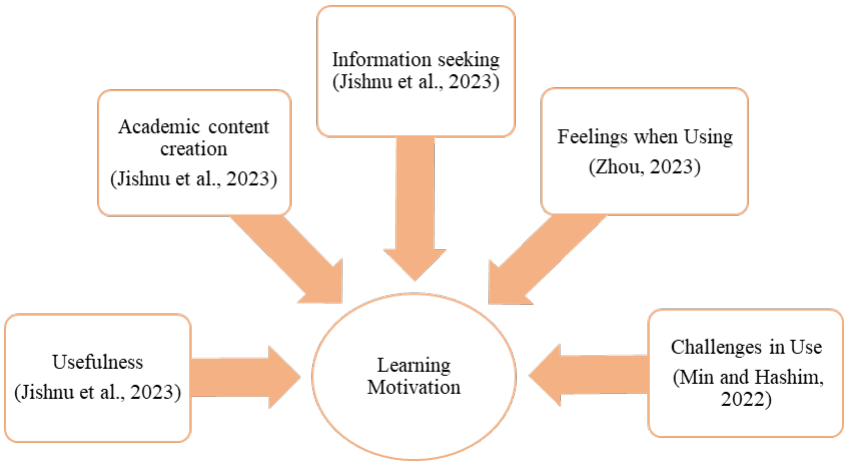

Figure 1. Proposed research model

Learning motivation (LM) = f (TU, CAC, SFI, FWU, CWU).

In which: TU, CAC, SFI, FWU, and CWU are independent variable

Learning motivation (LM) is the dependent variable

Based on previous research, the author proposes the following hypotheses:

H1: The usefulness of Chat GPT is positively correlated with students' learning motivation

H2: Creating academic content of Chat GPT is positively correlated with students' learning motivation.

H3: Searching for Chat GPT information positively correlates with students' learning motivation.

H4: Feelings when using Chat GPT positively correlate with students' learning motivation.

H5: Challenges when using Chat GPT are negatively correlated with students' learning motivation.

3.3. Data and research methods

This study applied the quantitative method using data from an online survey. After collecting data, SPSS software was chosen to analyze the data. For the sample size selection method, when conducting EFA, the minimum sample size must be 50, preferably 100, and the observation/measured variable ratio must be at least 5:1 and preferably 10:1, according to Hair et al. (2006). In this study, the total number of observed variables is 26, so the minimum sample size is 26*5 =130, and the best sample size is 258. According to Green (1991), the sample size is as follows: $n \geq 50 + 8p$. In which n, p are the sample size and number of independent variables, respectively. With the research of the author group, p = 5; therefore, the minimum sample size is n = 90. Therefore, to apply the above analysis methods, the minimum sample size is 130, and the good sample is 258.

For the primary data, the study used a questionnaire to collect data from students at the faculty of accounting and auditing, VNU University of Economics & Business, Hanoi. The study used a 5-point Likert scale anchored by *1 - strongly disagree* and *5 - strongly agree* for all measures. After collecting and eliminating unsatisfactory responses, we received 250 valid responses. The research scale is designed in Table 1.

Table 1. Measuring the variables

Variables	Codes	Items	Source
Learning motivation	LM1	Enhancing proficiency	Hoang and Nguyen (2016)
	LM2	Mastering knowledge	
	LM3	Improving character	
	LM4	Becoming a better person	
	LM5	Being useful to society	
Usefulness	TU1	I use Chat GPT because it helps me save a lot of time.	Jishnu et al, (2023)
	TU2	I use Chat GPT because it can be accessed anywhere.	
	TU3	I use Chat GPT because it is available 24/7.	
	TU4	I use Chat GPT because it is user-friendly.	
	TU5	I use Chat GPT because it reduces human effort.	
Information seeking	SF1	I use Chat GPT to gather extensive information on topics and lessons for personal development and learning.	Jishnu et al, (2023)
	SF2	I use Chat GPT to authenticate or verify information.	
	SF3	I use Chat GPT to collect information for planning and decision-making.	
	SF4	I use Chat GPT to study for exams.	
Academic content creation	CC1	I use Chat GPT to do my homework.	Jishnu et al, (2023)
	CC2	I use Chat GPT to do prepare content for presentation.	
	CC3	I use Chat GPT to write search papers.	
	CC4	I prefer using Chat GPT to write essays' beses/projects.	
	CC5	I use Chat GPT to summarize lecture notes.	
	CC6	I use Chat GPT to write summarises of various topics.	
Feelings when using	FWU1	Chat GPT has an intuitive and user-friendly layout and interface, making it easier for me to use.	Zhou (2023)
	FWU2	I find Chat GPT provides clearer and more coherent explanations than other chatbot tools.	

	FWU3	I feel that Chat GPT makes the user experience enjoyable and encourages creatively.	
	FWU4	I feel that Chat GPT stimulates curiousity ad exploration.	
	FWU5	Chat GPT helps me reduce the pressure from knowledge and grades.	
Challenges in Uses	CWU1	I find that Chat GPT increases the incidence of cheating in exams.	Min and Hashim (2022)
	CWU2	I notice that digital access inequality reduce students' determination and effort in their studies.	
	CWU3	I find that over-reliance on smart technology decreases users' creative thinking and critical thinking abilities.	
	CWU4	I find that Chat GPT's ability to convert knowledge is sometimes not suitable for students' learning capacities.	
	CWU5	I find thatthe information provided by Chat GPT can be misleading or not suitable for me.	

Source: Compiled by authors

4. Results and Discussion

The demographics of respondents are shown in Table 2.

Table 2. Sample Statistics by Gender and Course Level

		Frequency	Percentage
Gender	Male	117	46.8
	Female	133	53.2
	Total	250	100.0
Course	Batch 65	22	8.8
	Batch 66	52	20.8
	Batch 67	123	49.2
	Batch 68	35	14.0
	Others	18	7.2
	Total	250	100.0

Source: Compiled by authors

Regarding the gender aspect, the data collected from the survey sample does not indicate a significant disparity between males and females. However, in terms of the course level, the statistical results show that second and third-year students constitute a higher proportion than first and fourth-year students. The explanation for this discrepancy is that second and third-year students are currently engaging with specialized subjects, while first-year students primarily take basic courses, and fourth-year students spend most of their time on internships, having nearly completed their specialized subjects at the university.

The next result is the measurement quality. The process of determining Cronbach's Alpha and the results of the exploratory factor analysis show that the scales for the five groups of influencing factors and the scale for the motivational variables group are reliable (Cronbach's Alpha coefficients ranging from 0.795 to 0.845). The results of the KMO analysis and Bartlett's test indicate that factor analysis is appropriate for the data ($0.5 \leq KMO = 0.872 \leq 1$) and that the observed variables are correlated with each other in the population ($Sig = 0.000 < 0.05$). However, after four runs, three invalid variables (CAC4, FWU1, and CWU5) were excluded due to a discrepancy between the groups of 0.3, indicating that they do not belong to any specific group. From the initial 26 variables of the five groups, only 23 variables remain after factor analysis, explaining 58.891% of the data variance (see Table 3).

Table 3. Sample Statistics by Gender and Course Level

Symbol	Factor loading	Variable Description
		Creating Academic Content
CAC1	0.725	I use Chat GPT to do my homework.
CAC2	0.739	I use Chat GPT to prepare content for presentations.
CAC3	0.734	I use Chat GPT to write research papers.
CAC5	0.729	I use Chat GPT to summarize lecture notes.
CAC6	0.689	I use Chat GPT to write summaries of various topics.
		Feelings When Using
FWU2	0.714	I find Chat GPT provides clearer and more coherent explanations than other chatbot tools.
FWU3	0.775	I feel that Chat GPT makes the user experience enjoyable and encourages creativity.
FWU4	0.768	I feel that Chat GPT stimulates curiosity and exploration.
FWU5	0.738	Chat GPT helps me reduce the pressure from knowledge and grades.
		Challenges in Use
CWU1	0.735	I find that Chat GPT increases the incidence of cheating in exams.
CWU2	0.742	I notice that digital access inequality reduces students' determination and effort in their studies.
CWU3	0.709	I find that over-reliance on smart technology decreases users' creative thinking and critical thinking abilities.
CWU4	0.705	I find that Chat GPT's ability to convey knowledge is sometimes not suitable for students' learning capacities.
CWU6	0.706	I find that Chat GPT does not understand abbreviations or unique characters.

Source: Compiled by authors

Similar to the independent variables, based on the test results, we see that the tests for exploratory factor analysis meet the requirements with a KMO coefficient of 0.833 > 0.5. The significance level of Bartlett's test is 0.000 < 0.05, indicating that the observed variables are correlated with each other in the population. One factor was extracted from the EFA for the variable of study motivation, which is consistent with the theory and the initial scale. The extracted variance is 56.778% > 50%, and the Eigenvalue is 2.839 > 1, meeting the requirements. All observed variables have factor loadings > 0.5, which is appropriate.

The results of the multiple regression analysis are presented as follows in Table 4.

Table 4. Results of Multivariate Regression Analysis

Coefficients								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.304	0.282		4.620	0.000		
	TU	0.257	0.040	0.268	6.444	0.000	0.734	1.362
	CAC	0.305	0.039	0.313	7.901	0.000	0.810	1.235
	SI	0.177	0.039	0.189	4.503	0.000	0.719	1.391
	FWU	0.188	0.036	0.205	5.180	0.000	0.809	1.236
	CWU	-0.232	0.039	-0.241	-5.905	0.000	0.764	1.309
R^2 coefficient								0.689
Adjusted R^2 coefficient								0.683
F-test value								108.337
Durbin-Watson statistic								2.078

Source: Compiled by authors

In the table, we can see that all the values of the Variance Inflation Factor (VIF) for each factor are less than 2, indicating no multicollinearity. The adjusted R-squared coefficient of the model with the input variables is 0.683, meaning that the independent variables explain 68.3% of the variance in the motivation for learning. Additionally, the high F-test value (108.337) with 95% confidence indicates that the linear regression model with these variables is appropriate. The standardized regression model is:

LM = 0.313*CAC + 0.268*TU + 0.205*FWU + 0.189*SI - 0.241*CWU

From the regression results, it can be seen that the independent variables TU, CAC, SI, and FWU have a positive relationship with students' learning motivation, with CAC having the strongest influence, followed by TU, FWU, and SI, respectively. Specifically, the factor CAC has a coefficient B = 0.313: The relationship between academic content and the student's learning motivation in the accounting-auditing department is positive, meaning that when academic content increases by 1 point, the student's learning motivation will increase by 0.313 points. Therefore, it can be understood that the effective support of academic content by Chat GPT will increase students' learning motivation. This result is consistent with the findings of authors such as Jishnu et al. (2023), Li et al. (2023), and Hoang and Nguyen (2016).

Similarly, the factor TU has a coefficient B = 0.268: The relationship between usefulness and the study motivation of students in the Accounting - Auditing department is positive, meaning that when usefulness increases by 1 point, the students' study motivation will increase by 0.268 points. This result is consistent with the findings of authors such as Jishnu et al. (2023) and Li et al. (2023). Thus, it can be concluded that the more convenient and useful the features of Chat GPT, the greater the increase in students' learning motivation.

Furthermore, the factor FWU has a coefficient B = 0.205: The relationship between the ease of use and the student's learning motivation in the Accounting -Auditing department is a positive one, meaning that when ease of use increases by 1 point, the students' study motivation will increase by 0.205 points. This result is consistent with the findings of authors such as Li et al. (2023), and Min and Hashim (2022). The ease of use provided by ChatGPT can increase students' learning motivation.

Moreover, the factor SI has a coefficient B = 0.189: The relationship between information searching and the learning motivation of students in the Accounting - Auditing department is a positive one, meaning that when information searching increases by 1 point, the students' study motivation will increase by 0.189 points. Therefore, the quick information search feature of ChatGPT can increase students' learning motivation. This result is consistent with the findings of the author Jishnu et al. (2023).

In contrast, the factor CWU has a coefficient B = -0.241: The relationship between academic content and the study motivation of students in the Accounting - Auditing department is a negative one, meaning that when the challenge of use increases by 1 point, the students' learning motivation will decrease by 0.241 points. This means that the lower the challenge of using ChatGPT, the higher the learning motivation, and vice versa. This result contradicts the study by Min and Hashim (2022) but is consistent with the research of Li et al. (2023) and Zhou (2024). The hypotheses testing is shown in Table 5.

Table 5. Summary of testing of research hypotheses

Hypothesis	Content	P Value	Inspection results
H1	The usefulness of Chat GPT has a positive correlation with students' learning motivation	0,000	Accepted
H2	ChatGPT's academic content creation is positively correlated with students' learning motivation	0,000	Accepted
H3	Searching for information from Chat GPT has a positive correlation with students' learning motivation	0,000	Accepted
H4	The feeling when using Chat GPT has a positive correlation with students' learning motivation	0,000	Accepted
H5	Challenges when using Chat GPT have a negative correlation with students' learning motivation	0,000	Accepted

4.2. Discussion

The primary objective of this study is to specifically evaluate how ChatGPT impacts students' learning motivation. The findings indicate that ChatGPT significantly influences various aspects of academic engagement. Firstly, its ability to create accurate and relevant academic content helps students access knowledge more easily, thereby fostering their interest and enthusiasm for learning. Secondly, the user experience, including a friendly interface, easy accessibility, and fast processing speed, provides a comfortable learning experience, boosting students' confidence in using the tool. Additionally, the usefulness of ChatGPT is evident in its ability to deliver reliable and specific information quickly, allowing students to save time on research and improve their academic efficiency. Its precise and swift information retrieval capabilities are particularly valuable in supporting students with academic tasks and research projects. However, the study also highlights certain challenges associated with ChatGPT, particularly the risk of academic dishonesty. Some students misuse the tool to produce high-quality academic work without personal effort, creating an unfair advantage over those who do not use it. This can lead to a decline in learning motivation among non-users. Compared to the findings of Jishnu et al. (2023), the strongest driver of learning motivation is ChatGPT's ability to "create academic content," followed by its "usefulness," "user experience," and "information retrieval." This underscores ChatGPT's significant role in supporting academic tasks and boosting students' motivation to learn. In contrast to the research by Hoang and Nguyen (2016), challenges in using ChatGPT do not significantly affect learning motivation in this study, suggesting that students today are better at adapting to new technologies. In conclusion, four specific factors of ChatGPT positively influence learning motivation: its ability to create academic content, its usefulness, its reliable and fast information retrieval, and its optimized user experience. These factors help students become more proactive and confident in their learning journey.

ChatGPT is an advanced AI chatbot based on GPT-3 technology, facilitating intelligent interactions across diverse fields of knowledge. It effectively assists users in answering questions, translating, writing, summarizing texts, creating content, programming, and composing music (Chen and Eger 2022), (H. Holden Thorp, 2023) and Tate et al. (2023). This encourages students to explore new research avenues and enhance continuous learning by enabling study anytime and anywhere. However, as noted by Hu et al. (2023), traditional curricula provide more structured opportunities for discussion, in-depth study, and practical application of knowledge in an academic setting. Direct teaching encourages interpersonal interactions, fostering a positive learning environment and greater student engagement through scheduled sessions that facilitate immediate feedback from instructors and peers. In contrast, research by Božić et al. (2023) highlights that while ChatGPT can simulate conversations, it cannot replicate the emotional and social interactions of in-person learning. Online lectures, as noted by Ramanta & Widayanti (2020) present challenges such as limited opportunities for discussion and practical application, often resulting in one-way learning experience. However, they provide curated and reliable knowledge, ensuring students access reputable information despite these limitations.

5. Research implications

Implications for educational administrators: Research indicates that using ChatGPT in education can lead to significant issues such as increased cheating, reduced critical thinking, and misalignment with students' specific needs, which can adversely impact educational quality and students' comprehensive development. To manage and prevent misuse, schools should integrate ChatGPT into their internal monitoring systems, requiring students to register with school-provided emails and adhere to usage time limits. Enhancing education on academic education and promoting self-study and critical thinking through interactive teaching methods are also vital. Schools should organize workshops on academic integrity and collaborate with ChatGPT developers to provide students with affordable access to advanced versions, optimizing user experience and learning motivation. For instance, Vietnam's FUNIX has provided over 5,000 ChatGPT 4.0 accounts, demonstrating its commitment to improving education. ChatGPT assists students with quick information access, enhances critical thinking, and supports problem-solving. Version 4.0 includes advanced features that boost learning and productivity. Schools can also implement ChatGPT-based chatbots for course registration and academic support, as seen at institutions like Nanyang Technological University and Oxford University.

Implications for Application developers: Research has shown that while ChatGPT can generate natural and coherent academic content, it still faces significant limitations in terms of depth and accuracy. One major issue is its inability to reason like humans, which can result in inconsistent or illogical arguments, especially when addressing complex academic topics. Additionally, ChatGPT's limited understanding of specific learner contexts and goals can lead to content that may not align with user needs or expectations. To address these challenges,

developers should focus on improving ChatGPT's algorithms and integrating reliable information sources such as peer-reviewed scientific articles and specialized academic databases. This will help ensure that the content is not only accurate but also credible and valuable for academic purposes

Implementing a robust feedback system is also crucial for improving the user experience and fostering a strong learning community. User feedback can guide the development of ChatGPT by highlighting practical and beneficial features, as well as identifying specific issues that need attention. This system can include tools like real-time feedback mechanisms, user surveys, and dedicated comment sections on forums or social media channels. By gathering and analyzing This feedback, developers can address weaknesses more effectively and make prompt improvements. Additionally, creating an active user community through forums or social networking spaces can encourage users to share experiences and offer mutual support, fostering engagement and long-term commitment to using ChatGPT for educational purposes.

Implications for Lectures: Educators should shift their evaluation methods to focus on how students create their work rather than just the final product, as AI tools like ChatGPT cannot fully replicate the learning process. This approach includes requiring students to present their research, reasoning, and steps taken to complete assignments, supported by anti-plagiarism and AI detection tools to ensure transparency. Oral exams, interviews, and in-class assessments are essential for gauging true understanding and identifying areas masked by AI use. Educators should emphasize skills such as critical thinking, problem-solving, and the practical application of knowledge while teaching proper citation practices and the use of credible sources. Integrating ChatGPT into the teaching process, rather than banning it, offers substantial benefits for educators and students. ChatGPT can enhance lesson planning by aiding in information processing, document synthesis, and generating creative content, allowing educators to focus on innovative teaching strategies. The tool supports the creation of engaging lessons with vivid examples, discussion prompts, and interactive activities that stimulate student interest and creative thinking. Examples of successful integration include schools in Vietnam and Denmark, where educators use ChatGPT for lesson plans and specialized courses. For optimal results, strategic training and responsible use are crucial to maximizing the potential of ChatGPT in education.

Implications for students: Research highlights ChatGPT's value in boosting productivity in academic and professional environments. Its flexibility allows students to overcome unexpected learning challenges anytime, anywhere. The tool supports goal setting, progress monitoring, and feedback, aligning with educational practices that enhance knowledge and learning outcomes, as described by Shute. ChatGPT's ability to retrieve and process large volumes of information saves time and promotes deeper engagement with study material. It also offers feedback that helps students refine their learning strategies. Integrating ChatGPT into education not only increases efficiency but also prepares students with career-relevant skills. However, responsible use, guided by appropriate management, is essential. Balancing ChatGPT with traditional learning resources is vital to avoid over-reliance. Combining its use with libraries, textbooks, and magazines enriches students' understanding by exposing them to varied information and perspectives. While ChatGPT is a helpful tool, it cannot replace creative thinking, analytical, and reasoning skills, which are crucial for academic success and career development. These skills can be cultivated through activities like essay writing, group discussions, and problem-solving. Excessive reliance on ChatGPT can limit growth opportunities and hinder the development of essential self-study and problem-solving skills. Therefore, ChatGPT should be used thoughtfully to encourage independent learning and critical thinking.

6. Conclusion

In summary, ChatGPT has the potential to enhance learning motivation among students in the Faculty of Accounting - Auditing at the University of Economics & Business - VNU and in other institutions. However, concerns regarding academic dishonesty, dependence on artificial intelligence, and diminished direct interaction between educators and learners must be addressed. The authors suggest several strategies for integrating ChatGPT effectively in higher education to improve both student motivation and educational quality. Nevertheless, this study has limitations, as its sample is restricted to Accounting-Auditing students, which may not represent the broader student population. Furthermore, it focuses solely on the impact of ChatGPT on learning motivation, neglecting its effects on social relationships and offering a limited view of its current capabilities.

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