

Student Perceptions of AI Adoption in Accounting Practice and Its Implications for Accountant Career Opportunities

Erliana^{1*}, Titah Rahmawati², Siti Nurul Fathimah³

^{1,2,3} Pamulang University, Indonesia

* Corresponding Author: 02723@unpam.ac.id

Article History

Received: 23-06-2026

Revised: 03-09-2026

Published: 30-09-2026

Keywords: Artificial Intelligence, Accounting, Student Perception, Career Opportunities, Technology

ABSTRACT

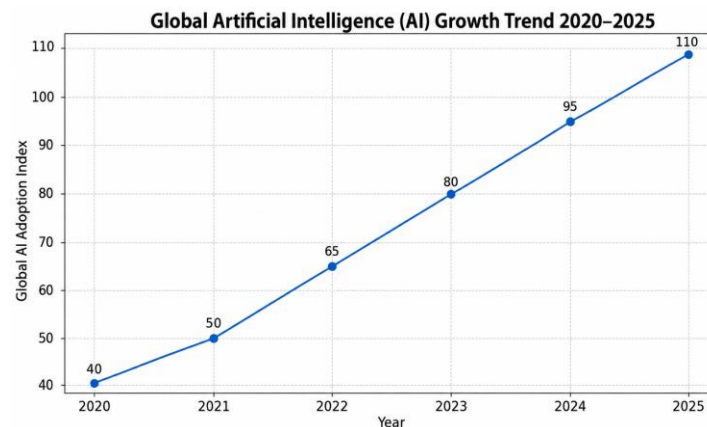
This study aims to analyze students' perceptions of the adoption of Artificial Intelligence (AI) in accounting practices and its implications for future accounting career opportunities. The research employs a quantitative approach, with data collected through questionnaires distributed to accounting students. The results indicate that most students have a positive perception of AI adoption, as it is considered to enhance efficiency, accuracy, and productivity in accounting tasks. However, concerns remain regarding the potential reduction in demand for traditional accounting roles. Despite this, students recognize that AI adoption also creates new career opportunities requiring additional competencies such as data analytics, information technology skills, and understanding of AI-based systems. Therefore, it is essential to adapt accounting education curricula to align with technological advancements and industry needs.

INTRODUCTION

The development of artificial intelligence (AI) has brought significant changes to modern accounting practices. This technology not only improves efficiency and accuracy in data processing but also transforms the role of accountants into a more strategic and analytical-based one. This aligns with Erliana's (2024) opinion, which states that digital transformation in accounting requires a paradigm shift from administrative work to technology-based work and decision-making. This transformation is also supported by various recent studies. Sutton, Holt, and Arnold (2023) state that the integration of AI in accounting can improve the efficiency and quality of decision-making. This aligns with ACCA (2023), which asserts that the accounting profession will evolve into a strategic business partner that utilizes digital technology to create added value within organizations.

Dwivedi et al. (2021) explain that AI adoption in organizations depends not only on technology but also on the readiness of human resources to accept change. This shows that the human factor remains a key element in the success of AI implementation. On the other hand, Raisch and Krakowski (2021) emphasize the importance of collaboration between humans and AI in creating optimal organizational performance. Furthermore, Jarrahi (2021) states that

AI can improve the quality of decision-making, but still requires human intervention in interpretation and ethical considerations. This shows that despite rapid technological advancements, the role of humans remains irreplaceable. The following graph shows the use of AI.



Artificial Intelligence (AI) Growth Trends 2020–2025

Another study by Kokina, Pachamanova, and Corbett (2021) shows that the use of AI in accounting can improve the efficiency of audit processes and financial analysis. This strengthens the argument that AI provides significant added value in modern accounting practices. As stated by Erliana (2024), student readiness as prospective accountants is a key factor in determining successful adaptation to these changes. Positive perceptions of AI will encourage increased competency, while negative perceptions can become obstacles in navigating the digital transformation in accounting.

Furthermore, the development of AI is also creating a gap between industry needs and graduate readiness. The industrial world is moving rapidly in adopting technology, while the education sector often lags in adapting its curriculum. This situation has the potential to create a significant skills gap between graduate competencies and job market needs. In this context, students' perceptions of AI are an important indicator of their readiness to meet these demands. Students with positive perceptions tend to be more proactive in developing digital skills, while those with negative perceptions tend to experience resistance to change.

Furthermore, the phenomenon of AI use among students also exhibits interesting dynamics. On the one hand, AI is utilized as a learning aid that can improve efficiency and conceptual understanding. However, on the other hand, there is a risk of dependency that can diminish students' critical and analytical thinking skills. This situation creates a dilemma between utilizing technology as an aid and the potential decline in individual competency. Therefore, it is important to understand how students interpret the use of AI in academic and professional contexts.

Thus, it can be concluded that the phenomenon of AI adoption in accounting is not only related to technological change but also concerns the psychological, social, and professional aspects of students as aspiring accountants. Student perceptions are a key factor in

determining their adaptation to these changes. Therefore, this study is important to delve deeper into how students view AI and how these perceptions influence their future career readiness and opportunities.

RESEARCH METHODS

The research conducted in this study is categorized as field research, that is, research conducted in the area where the symptoms arise. Therefore, data collection was conducted directly by distributing questionnaires. The approach used in this study is a quantitative one, emphasizing numerical data and processing it using statistical methods.

The data used in this study are primary and secondary data. Primary data is the type of data sourced firsthand or obtained directly from individuals or groups. Meanwhile, secondary data is data not obtained directly by the researcher but obtained from other parties in the form of books, journals, or articles related to the research. The population in this study were students at Pamulang University indirectly using AI. The sampling method used in this study is probability sampling. Probability sampling is a sampling technique that provides a similar opportunity/chance to each element (member) of the population selected to be sampled.

The data collection technique used in this study was a questionnaire. A questionnaire is a data collection technique that presents written questions or statements to respondents. In this study, the researchers used a list of closed-ended questions, namely questions that require a short response and require respondents to select one of the provided answer options. The test instruments used in this study are as follows:

a. Validity Test

Validity testing is a test conducted by researchers to determine whether a research questionnaire is valid. Validity is a benchmark that demonstrates the validity or otherwise of a research instrument. If a questionnaire can accurately reveal what it is intended to measure, it is valid.

b. Reliability Test

A reliability test is a test conducted by researchers to determine whether data is reliable. A research variable is considered reliable if its Cronbach's Alpha value is > 0.60 .

RESULTS AND DISCUSSION

This research employs a descriptive method with a quantitative approach, employing a survey. This study provides a descriptive overview of students' views on the advancement of AI technology, how it influences their interest in integrating AI into accounting, and their readiness to embrace the career changes brought about by this technology.

In the knowledge aspect, it contains statements regarding; 1) students' understanding that AI has been widely applied in companies; 2) sources of information related to the application and benefits of AI in accounting in companies; 3) students' understanding that the application

of AI in accounting automates tasks and reduces work and 4) students' understanding that the application of AI can minimize the risk of errors in bookkeeping and accounting reporting.

The results of students' understanding that AI has been widely implemented in companies show that 56.3% of respondents or 76 students agree that AI has been implemented in company accounting systems, 23.7% of respondents or 32 students disagree with this opinion, 14.8% of respondents or 20 students strongly agree with this opinion, and the remaining 5.2% of respondents or 7 students quite agree. So from the results above, it can be concluded that most students already understand that AI has been widely implemented in companies, but need to be provided with provisions regarding the influence of AI in company systems on accountant careers in the future.

Regarding Information Sources Related to the Implementation and Benefits of AI in Accounting in Companies, it can be seen that as many as 45.9% of respondents or 62 students obtained information through the internet/social media, as many as 25.9% of respondents or 35 students obtained information through lectures from lecturers/universities, and the rest stated that they obtained information from books and research journals and fellow students. It can be concluded that the majority of students have used the internet or social media to obtain information. Therefore, faculties or departments should be more proactive in disseminating the latest issues in accounting through social media, so that they can be accessed and read by many students.

Regarding Students' Understanding That the Application of AI in Accounting in Automating Tasks and Reducing Work, it can be seen that as many as 69.6% of respondents or 94 students agree that the application of AI in accounting can automate routine bookkeeping tasks and reduce time-consuming repetitive work, as many as 24.4% of respondents or 33 students strongly agree with this opinion, as many as 5.2% of respondents or as many as 7 students disagree with this opinion and the remaining 0.7% of respondents or 1 student quite agree. It can be concluded that almost all students agree that the use of AI can help ease and simplify accounting tasks. However, it is important to emphasize that AI acts as a tool that facilitates and streamlines work, not as a substitute for an accountant's career position in the accounting realm.

Regarding Students' Understanding of the Implementation of AI Can Minimize the Risk of Errors in Bookkeeping and Accounting Reporting Companies, it can be seen that as many as 65.2% of respondents or 88 students agree that the application of AI in accounting can minimize the risk of errors in the bookkeeping and accounting reporting process in companies, as many as 22.2% of respondents or 30 students strongly agree with this opinion, as many as 11.9% of respondents or as many as 16 students disagree and the remaining 0.7% of respondents or 1 student quite agree. Based on the results above, it can be concluded that the majority of students agree that the application of artificial intelligence in accounting can reduce the risk of errors during the recording and reporting process in companies.

In this awareness aspect, there are statements regarding; 5) students' understanding of AI technology can adjust services and reports according to the needs of company clients; 6) students' understanding of AI technology has a high level of security and can protect confidential company financial data; 7) students' understanding of AI technology is able to integrate systems in all company divisions so that it can produce more up-to-date financial information and 8) students' understanding of AI technology can cause a reduction in the number of accounting employees (increasing unemployment).

Regarding Students' Understanding of AI Technology Can Adjust Services and Reports According to the Needs of Company Clients, it can be seen that 68.9% of respondents or 93 students agree that AI technology can adjust services and reports according to the needs of company clients, 14.8% of respondents or 20 students disagree with this opinion, 14.1% of respondents or 19 students strongly agree with this opinion, and the remaining 2.2% of respondents or 3 students quite agree.

Therefore, from the above results, it can be concluded that the majority of students have a positive understanding and are aware of the potential of AI in personalized accounting services. Educational institutions can leverage this awareness to integrate learning modules on AI applications into the accounting curriculum, strengthening practical understanding and narrowing the gap between theoretical knowledge and real-world implementation. This can ultimately improve students' career opportunities as future accountants.

In this skill aspect, there are statements regarding; 9) students' understanding of AI technology can increase the effect of "over-dependence" of users on technology; 10) students' understanding of AI technology can create a skills gap among human workers; 11) students' understanding of the readiness of hard skills (AI technical) and soft skills (adaptation) to compete with the sophistication of AI in the world of accounting work and 12) students' understanding of changes in accountant career opportunities due to AI including the threat of replacing routine jobs and new opportunities in the field of AI-augmented accounting.

Students' Understanding of AI Technology Can Create Skills Gaps Among Human Workers shows that as many as 58.5% of respondents or 79 students agree that AI technology can create skills gaps among human workers, as many as 25.9% of respondents or 35 students strongly agree with this opinion, as many as 14.8% of respondents or 20 students disagree and the remaining 0.7% of respondents or 1 student strongly disagree with this opinion. From the results above, it shows a strong consensus that AI has the potential to create skills gaps between human workers, students argue that the rapid adoption of AI will leave workers without digital skills. With this perception, it is necessary to strengthen the need for human skills such as creativity and GCG ethics that are irreplaceable.

CONCLUSION AND SUGGESTIONS

This study involved 135 student respondents from Pamulang University enrolled in the Faculty of Economics and Business, specifically those currently or having taken courses in

Accounting Information Systems, Computerized Accounting, and Auditing. The results obtained indicate that students have a strong understanding of the application of AI in corporate accounting systems. They consistently agreed that AI can automate routine tasks, minimize the risk of bookkeeping and reporting errors, and provide a source of relevant information about its benefits in the company. This perception reflects a high awareness of AI's potential to improve operational efficiency, where respondents agreed that this technology can produce more accurate and timely financial reports.

In terms of awareness, students consistently had positive perceptions of AI's ability to tailor services to client needs, maintain the security of confidential financial data, and integrate systems across divisions for up-to-date information. However, they also acknowledged risks such as reducing the number of accounting staff, which could potentially increase unemployment.

In the skills category, respondents agreed that AI risks creating over-reliance on technology and a skills gap among workers. However, they were optimistic about the readiness of hard skills (AI technical skills) and soft skills (adaptation) to compete, and saw a shift in career opportunities for accountants, from the threat of replacing routine jobs to new opportunities in AI-augmented accounting.

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