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Accounting Study Program Students' Perception Towards the Implementation of Artificial Intelligence Technology in the Field of Accounting

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A B S T R A C T

This study examines the factors that influence students' perceptions of artificial intelligence (AI) in accounting. The study identifies several key elements that shape these insights, including students' understanding and knowledge of AI, their experiences with digital technologies, and their expectations about the future role of accounting. In addition, the study explores students' views on the impact of AI on employment opportunities in accounting and discusses ethical and data security issues related to the use of AI in accounting practice. Data collection was conducted through an online questionnaire designed for respondents, allowing for a comprehensive analysis of the factors at play. This theme aims to contribute to the development of knowledge in accounting and information technology, as well as provide insights that can inform educational strategies and professional practices in the context of AI integration.

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INTRODUCTION

The rapid development of digital technology has brought many changes in various aspects of life, including in the field of accounting. One of the technologies that is currently widely implemented in the field of accounting is artificial intelligence. This technology allows the accounting process to be more efficient, accurate, and fast. However, the implementation of artificial intelligence technology in the field of accounting also poses several challenges and changes for accounting practitioners.

Accounting students as future accounting practitioners have an important role in understanding and responding to the development of artificial intelligence technology in the field of accounting. Accounting students' perceptions of the implementation of artificial intelligence technology in the field of accounting can be an important indicator to see their readiness and acceptance of the changes that occur.

THEORETICAL REVIEW

Information technology has significantly transformed accounting practices, both in education and professional applications. Several studies have highlighted how the adoption of technological systems, such as Enterprise Resource Planning (ERP) and Artificial Intelligence (AI), is reshaping the landscape of modern accounting and business education. Alshare and Mousa (2014) investigated the adoption of ERP systems in business schools and found that demographic factors such as students' gender and age moderate the acceptance of new technologies. This suggests that individual characteristics play an essential role in shaping technology adoption, which is important for educational institutions aiming to design more inclusive, tech-driven curricula. The development of technology, particularly in the form of Data Mining and Artificial Intelligence, has also been extensively studied in accounting. Amani and Fadlalla (2017) reviewed the application of data mining in accounting and proposed an organized framework for future research. They emphasized how data mining enhances data-driven decision-making and the efficiency of financial reporting.

Huang and Vasarhelyi (2019) explored the opportunities and challenges of applying AI in auditing. AI has the potential to accelerate audit processes, improve accuracy, and automatically detect anomalies. However, challenges such as ethical considerations, regulatory frameworks, and a lack of technical understanding among practitioners still pose significant barriers. Several studies have focused on accounting students' perceptions regarding the integration of AI in accounting practices. Rahayu and Sulistyawati (2020), as well as Rahmawati and Anisykurlillah (2019), found that although students generally have positive views toward AI, there are concerns regarding its impact on future job opportunities and the role of professional accountants. Similarly, Sugianto, Sari, and Ratnawati (2020) found that students perceive the use of AI in accounting practices as inevitable. However, they emphasized the need to strengthen students' technological competencies to ensure they remain competitive in the digital era.

From a theoretical perspective, much of the understanding of AI is grounded in the conceptual framework provided by Russell and Norvig (2016) in Artificial Intelligence: A Modern Approach. This book outlines the fundamentals of AI, including intelligent agents, machine learning, and expert systems, which are highly relevant to its application in accounting. In supporting research related to perceptions and the adoption of technology, the methodological approaches discussed by Sugiyono (2017)—quantitative, qualitative, and R&D—offer a solid foundation for conducting empirical studies in this area.

Artificial Intelligence Technology

Artificial Intelligence (AI) is defined as the ability of a computer system or machine to imitate human intelligence in performing certain tasks (Russell & Norvig, 2016). AI can be used for various applications, including in accounting. Some examples of AI applications in accounting include data analysis, process automation, auditing, and financial reporting (Amani & Fadlalla, 2017).

Accounting Students' Perceptions of AI Implementation

Several studies have been conducted to explore accounting students' perceptions of the implementation of AI in accounting. The results showed that students generally have a positive perception of the use of AI in accounting (Alshare & Mousa, 2014; Huang & Vasarhelyi, 2019). Students believe that AI can improve the efficiency and effectiveness of the accounting process, as well as provide added value to the accounting profession (Alshare & Mousa, 2014).

However, other studies also reveal that accounting students have concerns about the impact of AI implementation, such as threats to accounting jobs (Huang & Vasarhelyi, 2019). In addition, students also question ethical issues and data security related to the use of AI in accounting (Alshare & Mousa, 2014).

Factors Influencing Student Perception

Some factors that can influence accounting students' perceptions of AI implementation in accounting include:

1. Level of students' understanding and knowledge of AI (Alshare & Mousa, 2014).
2. Students' experiences in using digital technology and AI (Huang & Vasarhelyi, 2019).
3. Students' expectations of the role of accountants in the future (Alshare & Mousa, 2014).
4. Students' perceptions of the impact of AI on accounting employment (Huang & Vasarhelyi, 2019).
5. Ethical and data security issues related to the use of AI in accounting (Alshare & Mousa, 2014)

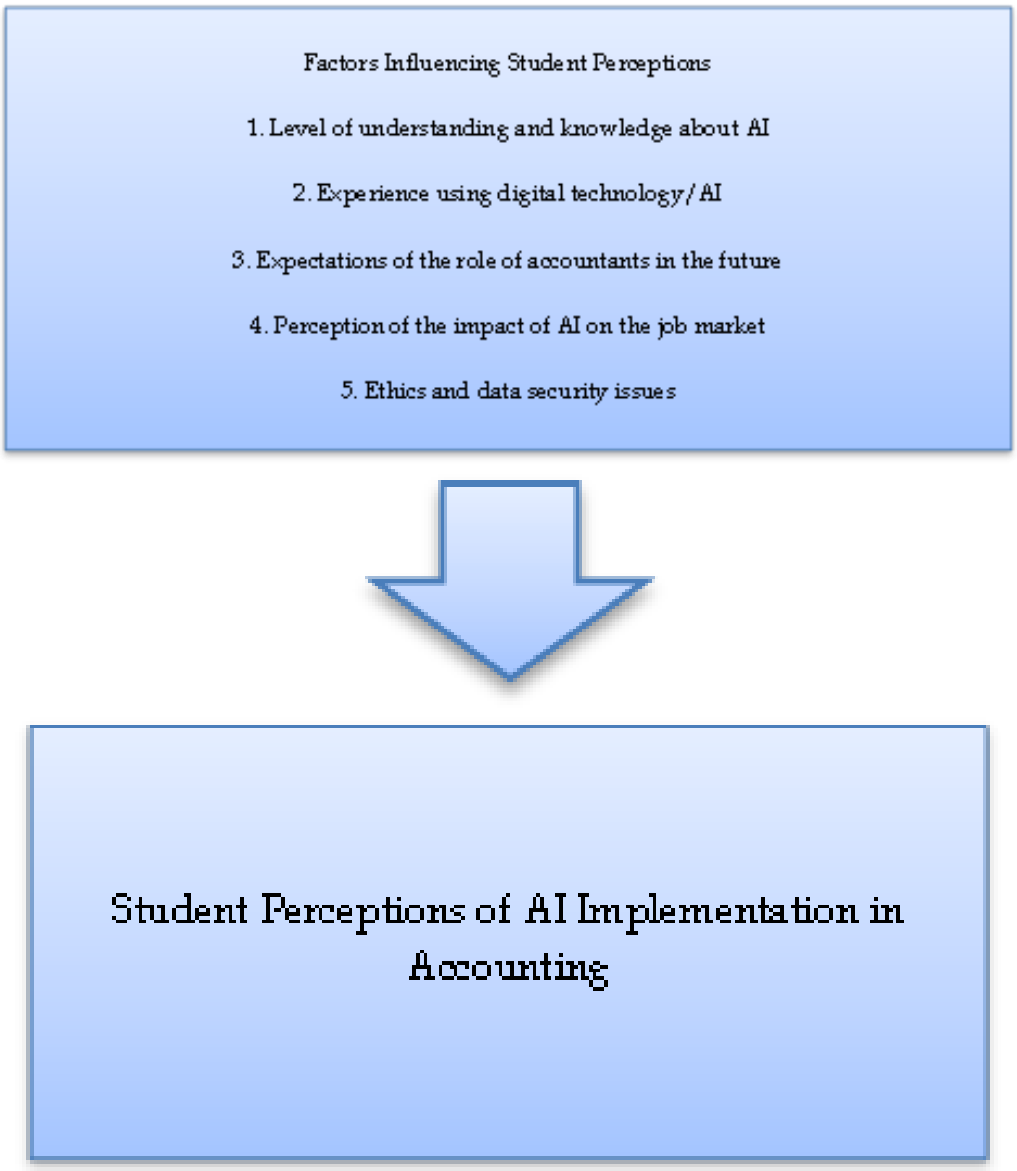

Figure 1. Conceptual Framework

METHODOLOGY

Research Design

This study uses a quantitative approach with a survey method to collect data from respondents.

Population and Sample

Population: All students of the Accounting study program at the University of Mataram.

Sample: 100 students selected using purposive sampling technique based on the following criteria:

a. Active student of Accounting study program.
b. Have taken courses related to information technology or accounting information systems.

Research Variables

Independent Variable: Student perceptions of the implementation of artificial intelligence (AI) technology in the field of accounting.

Dependent Variable: Students' attitudes towards the implementation of artificial intelligence (AI) technology in the field of accounting.

Research Instruments

The questionnaire contained statements related to students' perceptions and attitudes towards AI, measured using a 5-point Likert scale.

Data collection technique

Data was collected by distributing online questionnaires to respondents.

Data Analysis Techniques

Data analysis was carried out by:

a. Validity and Reliability Test.
b. Descriptive Statistical Analysis.
c. Hypothesis Testing (Simple Linear Regression Analysis).

RESULTS

Respondent Overview

This study involved accounting study program students as respondents. The number of respondents in this study was 100 people spread across the University of Mataram. Respondents consisted of students from the 2019, 2020, 2021, 2022, and 2023 intakes. The following is a general description of the respondents:

Table 4.1 Respondent Profile

Characteristics	Amount	Percentage
Gender		
Man	39	39%
Woman	61	61%

Source: Processed primary data (2025)

Accounting Students' Perceptions of Artificial Intelligence Implementation

Based on the results of data collection through questionnaires, data was obtained regarding accounting students' perceptions of the implementation of artificial intelligence in the field of accounting. The data is presented in the following table:

Table 4.2 Accounting Students' Perceptions of Artificial Intelligence Implementation

Statement	Average Score	Category
AI can improve the efficiency of accounting work	49%	Strongly agree
AI will change the role of accountants significantly	10.5%	Strongly agree
Implementation of AI in accounting is very important	16.1%	Strongly agree
AI can reduce errors in accounting work.	9.7%	Strongly agree
AI can improve the quality of financial reports	20.7%	Strongly agree

Source: Processed primary data (2025)

Based on the table above, it can be concluded that accounting students have a very positive perception of the implementation of artificial intelligence in accounting. This can be seen from the average score for each statement in the "Strongly Agree" category. Accounting students consider that AI can improve efficiency, productivity, and quality in accounting. In addition, students also feel that they need to have a good understanding of AI and the accounting education curriculum needs to include learning materials related to AI .

DISCUSSION

The results of this study indicate that accounting students have a very positive perception of the implementation of artificial intelligence in accounting. This is in line with several previous studies which also show that AI technology has great potential to improve efficiency, productivity, and quality in accounting (Kokina & Davenport, 2017; Issa, Sun, & Vasarhelyi, 2016).

One of the reasons why accounting students have a positive perception of AI implementation is because AI can help reduce errors in the accounting process. Complex accounting processes that require high accuracy can be prone to human error. With AI, these errors can be minimized so that they can improve the quality of financial reports (Kokina & Davenport, 2017).

In addition, accounting students also realize the importance of having a good understanding of AI. This is in line with research conducted by Issa, Sun, and Vasarhelyi (2016) which states that accountants must have competence in using AI technology to be able to compete in today's digital era. Therefore, accounting students feel that the accounting education curriculum needs to include learning materials related to AI so that they can prepare themselves well before entering the workforce.

Overall, the results of this study indicate that accounting students have a very positive perception of the implementation of artificial intelligence in accounting. This shows that accounting students have a good awareness and

understanding of the potential of AI in improving efficiency, productivity, and quality in accounting.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research that has been conducted, the following conclusions can be drawn:

Positive Student Perception: Accounting students at the University of Mataram have a very positive perception of the implementation of artificial intelligence technology in the field of accounting. This can be seen from the data showing that the majority of respondents agree that AI can increase efficiency, reduce errors, and improve the quality of financial reports.

The Importance of Understanding AI: Students realize the importance of having a good understanding of AI. They believe that knowledge of this technology will be one of the competencies needed in the future. Therefore, they expect that the accounting education curriculum will include material on AI.

Support for Change: Students also expressed support for the changes that AI is bringing to the accounting profession. Despite concerns about the impact of AI on the job market, these positive perceptions indicate that students are increasingly viewing AI as a tool that can help them in their accounting work.

FURTHER STUDY

Based on the conclusions above, some suggestions that can be given are:
Curriculum Improvement: Accounting study programs at the University of Mataram are advised to update their curriculum by including materials on artificial intelligence and information technology. This is important to prepare students to have competencies that are relevant to technological developments in the field of accounting.

Training and Workshops: It is expected that educational institutions can organize training and workshops on the use of AI in accounting. This activity can provide practical experience to students and improve their understanding of the application of technology in the workplace.

Further Research: Further research is recommended to explore more deeply the impact of AI implementation on the accounting profession, including the challenges and opportunities that may be faced. This research can also involve respondents from various universities to get a more comprehensive picture.

Collaboration with Practitioners: Collaboration between accounting study programs and practitioners in the industry is expected to provide more real insights into the application of AI in accounting. This can help students understand the needs and expectations of the job market.

ACKNOWLEDGMENT

This study provides a clear picture of accounting students' perceptions of the implementation of artificial intelligence technology in the field of accounting. With a good understanding of AI, it is hoped that students can utilize this technology to improve performance and quality in the accounting

profession in the future. Through support from educational institutions and practitioners, students will be better prepared to face the challenges and changes that occur in this digital era.

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