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A STUDY ON STUDENT AWARENESS AND PERCEPTION OF AI IN ACCOUNTING

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Abstract:

This research paper studies the awareness and perception of Artificial Intelligence (AI) in accounting among college students. The paper explains the basic concept of AI and its role in the accounting field. It examines how much accounting students know about AI, their opinions on the use of AI in accounting, and their views on how AI may affect future job opportunities. The study will be based on data collected through a questionnaire from accounting students. The paper also discusses the benefits and challenges of using AI in accounting and highlights the importance of including AI-related topics in accounting education. The find-ings of this research aim to help students, teachers, and institutions understand the importance of preparing for technological changes in the accounting profession.

Keywords: *Artificial Intelligence, Corporate Governance, Compliance Monitoring, Corporate Tax Compliance, Digital Literacy, Risk Tolerance, Thane Region*

Introduction:

Accounting is one of the many domains where artificial intelligence (AI) is starting to play a significant role. AI refers to computer systems that can perform tasks such as data analysis, decision-making, and problem-solving. In accounting, AI is used for tasks such as automated bookkeeping, auditing, fraud detection, tax calculation, and financial forecasting. These technologies help accountants save time, reduce errors, and im-prove accuracy in financial work.

As AI is changing the accounting profession, it is important for accounting students to be aware of these new technologies. Their awareness and perception of AI will affect how well they prepare for future careers. Some students see AI as a helpful tool that makes accounting easier, while others fear it may reduce job op-portunities. Therefore, studying students' awareness and perception of AI in accounting helps understand their views and concerns, and it can help educational institutions design better courses to prepare students for the future.

Objectives:

1. To understand the level of awareness of accounting students about Artificial Intelligence (AI).
2. To study students' perception of the use of AI in accounting.
3. To know students' views on how AI affects accounting work and job opportunities
4. To identify whether students feel the need to learn AI skills for their future careers.

Review of Literature:

1. Several researchers have studied the use of Artificial Intelligence (AI) in accounting. Baldwin et al. (2006) stated that AI helps improve accuracy and efficiency in accounting tasks such as auditing and financial analysis. Vasarhelyi et al. (2015) explained that AI systems can analyse large amounts of data quickly and help in detecting errors and fraud in accounting work.

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2. Studies related to students' awareness show that most accounting students have basic knowledge of AI. According to Sledgianowski et al. (2017), students are aware of AI concepts but lack practical exposure to real accounting applications. Abdolmohammadi (2019) also found that students mainly learn about AI through the internet and self-study rather than through formal classroom teaching.
3. Research on students' perception of AI presents mixed opinions. Pan and Seow (2016) found that many students believe AI will make accounting work easier and reduce routine tasks. However, Fernandez and Aman (2018) noted that some students fear job loss due to increased automation. These concerns are mainly due to limited awareness and a lack of proper training.
4. Researchers also suggest improving accounting education to address these issues. Kokina and Davenport (2017) recommended including AI-related topics in accounting courses to improve students' skills and confidence. Overall, previous studies highlight the need to improve awareness and create a positive perception of AI among accounting students.

Research Methodology:

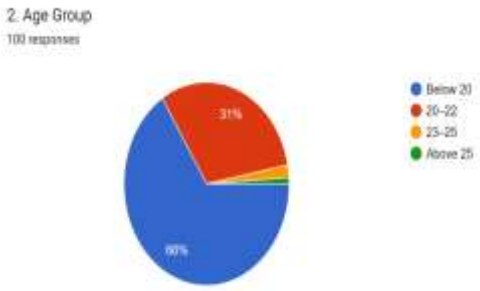
The purpose of this study is to ascertain how students perceive and are aware of artificial intelligence (AI) in accounting. The research is descriptive in nature, as it focuses on studying students' knowledge, opinions, and attitudes related to AI in the accounting field.

The study is based on primary data collected through a structured questionnaire. The questionnaire includ-ed simple questions to measure students' awareness of AI, their perception of its usefulness, and its impact on future job opportunities. The survey was conducted using Google Forms and shared with accounting students.

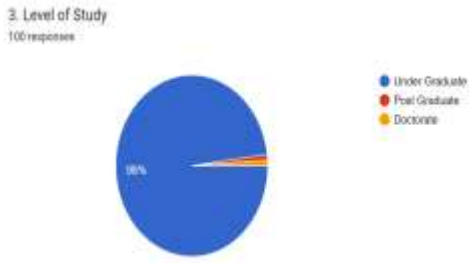
The respondents were selected using the convenience sampling method. A limited number of accounting students from colleges participated in the study. The data collected was analysed using simple statistical tools such as percentages, tables, and charts to make the results easy to understand.

Data Analysis and Interpretations:

The pie chart shows that 58% of respondents are female and 42% are male. This indicates balanced gender participation, suggesting that perceptions of AI in accounting are represented across both genders.



The chart shows that 66% of respondents are below 20 years, followed by 31% in the 20–22 age group, while very few belong to higher age categories. This indicates that the study mainly reflects the views of young undergraduate students. Their perceptions are important as they represent the future accounting professionals who will be most affected by the adoption of AI in accounting.



The chart shows that 98% of respondents are undergraduate students, while only a very small percentage are postgraduates or doctoral students. This indicates that the study mainly reflects the perceptions of under-graduate students, highlighting the

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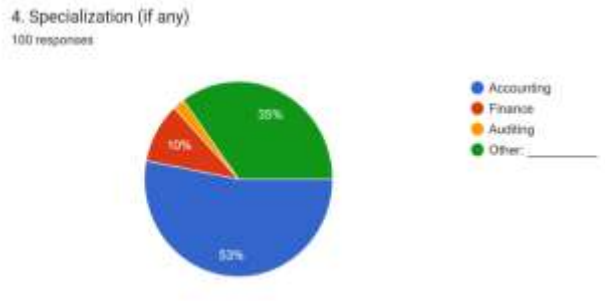
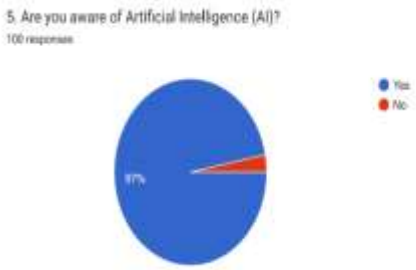
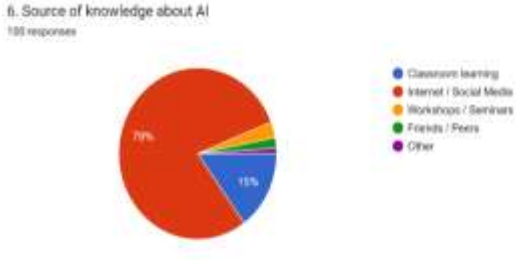
importance of introducing AI concepts at the undergraduate level in ac-counting education.



The chart shows that 53% of respondents specialize in accounting, followed by 35% in other specializations, 10% in Finance, and a very small percentage in Auditing. This indicates that most respondents belong to ac-counting-related fields, making the data highly relevant for understanding student perceptions of AI in ac-counting.

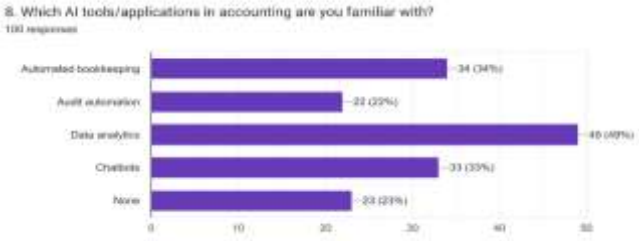


97% of respondents reported being aware of Artificial Intelligence. This high level of awareness indicates that AI is no longer an unfamiliar concept among students. It reflects the growing exposure of students to emerging technologies through education, media, and digital platforms.



The primary source of AI knowledge is the internet and social media. This highlights the important role of digital platforms in spreading awareness about AI. However, reliance on informal sources also underscores the need for structured academic learning to provide a deeper, more accurate understanding.

Most respondents indicated that they are “somewhat aware” of AI applications in accounting. While general awareness of AI is high, in-depth knowledge about its specific applications in accounting remains moderate. This indicates a knowledge gap that educational institutions can address through curriculum enhancement.



Students are most familiar with tools such as automated bookkeeping, audit automation, data analytics, and chatbots. This suggests that students are aware of practical AI applications that directly impact accounting tasks. However, limited familiarity with advanced tools indicates the need for more hands-on exposure and practical training.

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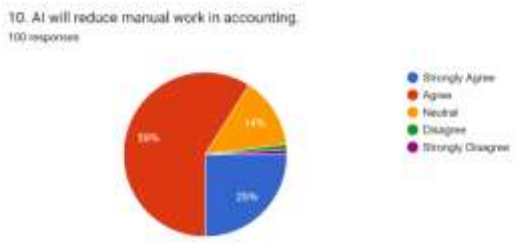
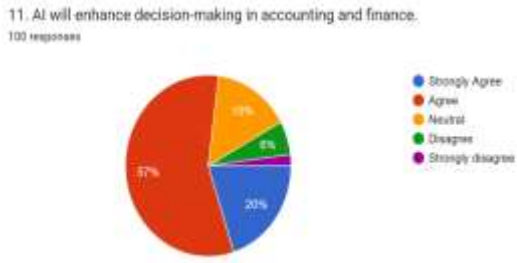
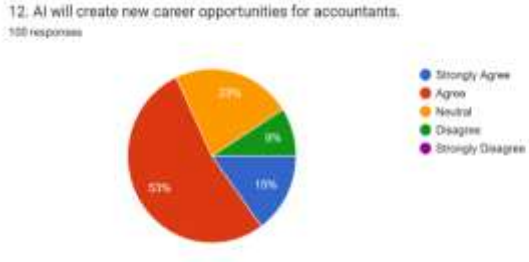
The majority of respondents agreed that AI improves efficiency and accuracy in accounting tasks. This positive perception reflects confidence in AI's ability to enhance accounting processes, reduce errors, and improve productivity, reinforcing its growing importance in the profession.



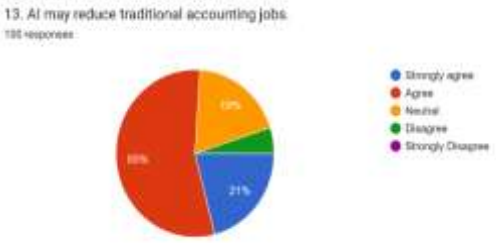
Most respondents agreed that AI reduces manual work in accounting. This shows that students recognise AI as a tool for automation, which can reduce repetitive tasks and allow accountants to focus on analytical and strategic roles.



A large proportion of respondents agreed that AI enhances decision-making in accounting and finance. Stu-dents perceive AI as a value-adding tool that supports better financial analysis and informed decision-making, highlighting its strategic importance beyond routine tasks.

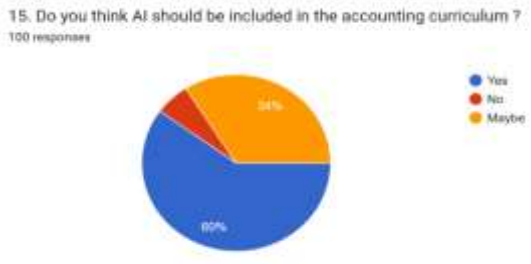


Responses were mixed, with many agreeing and some remaining neutral. While students acknowledge new opportunities created by AI, uncertainty still exists regarding future career paths. This indicates the need for career guidance and awareness programs related to AI-driven roles in accounting.



Most respondents agreed or strongly agreed that AI may reduce traditional accounting jobs. This reflects a concern among students about job displacement due to automation. It emphasizes the importance of re-skilling and adapting to new roles rather than relying solely on traditional accounting functions.

The chart shows that the major challenge in adopting AI in accounting is lack of practical training (36%), followed by lack of knowledge (27%), fear of job loss (20%), and high cost of technology (17%). This indicates that skill gaps and inadequate training are the primary barriers to AI adoption, highlighting the need for practical exposure and skill-based learning in accounting education.



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Most respondents answered "Yes," with a few indicating "Maybe." This strong support highlights student demand for AI-related content in accounting education. It clearly indicates the need for academic institutions to integrate AI concepts and applications into the curriculum.

Recommendations :

1. Addition of AI in Curriculum Accounting classes should include AI- related motifs to enhance scholars' specialised knowledge and prepare them for future places.
2. Practical Training and Workshops Institutions should give hands- on training, shops, and practical expo-sure to AI tools used in accounting.
3. Skill Development Programs scholars should be encouraged to develop logical, technological, and prob-lem-solving chops to acclimatise to AI- driven account places.
4. Career Awareness Programs: Awareness sessions should be conducted to educate scholars about new ca-reer openings created by AI, reducing the fear of job loss.
5. Faculty and structure. Educational institutions should invest in trained faculty and affordable technology to support effective AI literacy.

Conclusion:

The maturity of scholars is apprehensive of artificial intelligence (AI) and have a favourable opinion of its operation in accounting, according to a study on scholars' mindfulness and comprehension of AI in account-ing. Undergraduate scholars under the age of 20 make up the bulk of askers, suggesting that apprehension of AI is arising at a youthful academic position. Scholars suppose AI reduces manual labour while simulta-neously adding counting effectiveness, delicacy, and decision-making. Still, issues with job loss, limited knowledge, and a lack of practical training continue to be major obstacles. Overall, the results indicate that although scholars are willing to embrace AI, they need the right direction, instruction, and class support in order to completely reap the benefits of AI in the accounting field.

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