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EXPLORING STUDENTS' PERCEPTION ON THE IMPACT OF ARTIFICIAL INTELLIGENCE IN ACCOUNTING: A SURVEY-BASED STUDY

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Abstract:

The rapid integration of Artificial Intelligence (AI) in accounting has significantly transformed traditional accounting practices. This study explores students' perceptions of the impact of AI on the accounting profession, focusing on employability, skill requirements, and learning outcomes. A survey-based approach using a structured questionnaire was employed to collect data from accounting students. The study aims to assess awareness, attitudes, and readiness toward AI-driven accounting systems. Statistical tools were used to test formulated hypotheses. The findings provide insights into how AI influences students' career perceptions and academic preparedness, offering valuable implications for curriculum design and accounting education.

Key words: *Accounting Practices, AI driven Accounting Systems, Career Perceptions*

Introduction:

Artificial Intelligence (AI) has emerged as one of the most transformative technologies of the twenty-first century, influencing various professional domains, including accounting. Traditionally, accounting relied heavily on manual processes such as bookkeeping, auditing, and financial reporting. However, advancements in AI technologies—such as machine learning, robotic process automation (RPA), and data analytics—have automated repetitive accounting tasks, improved accuracy, and enhanced decision-making capabilities (Davenport & Ronanki, 2018).

In the accounting profession, AI applications include automated data entry, fraud detection, predictive analytics, and real-time financial reporting. These developments are reshaping the role of accountants from data processors to strategic advisors. Consequently, accounting professionals are now expected to possess analytical, technological, and interpretive skills alongside traditional accounting knowledge (Richins et al., 2017).

The integration of AI into accounting education has become equally important. Educational institutions are increasingly incorporating AI-based tools and technologies into accounting curricula to align academic training with industry requirements. Students, as future accounting professionals, play a critical role in determining the success of this transition. Their perceptions, attitudes, and readiness toward AI significantly influence learning outcomes and career aspirations (Sutton, Holt, & Arnold, 2016).

Despite the growing relevance of AI in accounting, concerns persist regarding job displacement and the future of employment. Some students perceive AI as a threat to traditional accounting roles, while others view it as an opportunity for career advancement and skill enhancement. Understanding students' perceptions is therefore essential to address misconceptions, design relevant curricula, and ensure that graduates remain competitive in the evolving job market (Frey & Osborne, 2017).

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This study aims to explore accounting students' perceptions of the impact of AI on the accounting profession. It examines their awareness of AI applications, perceived benefits and challenges, and its influence on employability and skill development. By adopting a survey based research approach, the study provides empirical evidence on how students perceive AI driven changes in accounting. The findings will assist educators, policymakers, and curriculum developers in aligning accounting education with technological advancements and industry demands.

The *India Skills Report 2026* released by Educational Testing Service (ETS) in collaboration with Confederation of Indian Industry (CII), All India Council for Technical Education (AICTE), Association of Indian Universities (AIU), assesses the employability of India's workforce, including the growing role of AI and related technologies in shaping skills demand and job readiness. Following are the key observations from the report;

Table 1: AI & Digital Skill Readiness among Students and Workforce (India)

Indicator	Data / Observation
Overall employability of Indian graduates	56% of graduates considered employable
Demand for AI	AI, data analytics, and Digital Accounting among top emerging skills
Skill gap in advanced digital skills	Significant gap between academic training and industry expectations
Employers focus on analytical skills	Employers prioritize analytical thinking, problem solving, and digital literacy

Source: Compiled by Researcher

The data presented in Table 1 highlights the growing relevance of AI and digital competencies in the workforce. These insights provide a strong contextual foundation for the present study and directly support the research objectives as below.

Objectives of the Study:

1. To examine students' awareness of Artificial Intelligence in accounting. 2. To analyze students' perceptions of AI's impact on accounting jobs. 3. To assess the influence of AI on skill requirements in the accounting profession. 4. To study students' readiness to adapt to AI-driven accounting systems. 5. To provide recommendations for improving accounting education in the AI era. **Review of Literature**

- Sutton et al. (2016) discussed the growing need for integrating AI and analytics into accounting education to meet industry expectations. The study stressed that curriculum redesign is essential to equip students with data-driven decision-making skills and to bridge the gap between academic training and professional practice.
- Richins et al. (2017) emphasized that AI shifts the role of accountants toward strategic and advisory functions, requiring advanced analytical skills. The authors argued that
- future accountants must develop competencies in data interpretation, critical thinking, and

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professional judgment to effectively collaborate with intelligent systems. • Frey and Osborne (2017) analyzed the risk of automation and concluded that while some accounting roles may be automated, demand for skilled professionals will persist. Their findings suggest that tasks involving creativity, ethical reasoning, and complex decision-making are less susceptible to automation.

- Kokina and Davenport (2017) found that students with exposure to AI tools demonstrate higher adaptability and confidence toward technological changes. The study highlighted that early exposure to emerging technologies fosters a positive attitude toward digital transformation within the accounting profession.
- Davenport and Ronanki (2018) highlighted that AI technologies significantly enhance efficiency and accuracy in accounting processes by automating routine tasks. They further noted that successful implementation depends on aligning AI initiatives with organizational strategy and human expertise.
- Lamboglia et al. (2021) noted that accounting students generally perceive AI as beneficial but express concern over job security. The study emphasized the importance of educational institutions addressing these concerns through skill-oriented training and awareness about evolving career opportunities.
- Simatupang (2024) conducted a review of the literature on artificial intelligence in accounting and finance, classifying prior studies into opportunities, ethical considerations, and challenges. The review highlights benefits such as enhanced automation, improved data processing capabilities, and strengthened fraud detection, while identifying transparency, data security, and workforce adaptability as key challenges.

Overall, existing literature largely adopts a conceptual approach to AI integration in accounting, with limited focus on students' awareness, perceptions, skill preparedness, and adaptability. This study addresses these gaps by examining accounting students' understanding of AI, their perceptions of its impact on employment and skill requirements, and their readiness to adapt to AI-driven accounting systems, thereby offering practical recommendations for enhancing accounting education in the AI era.

Research Methodology:

- Research Design: Descriptive and Analytical research.
- Data Type: Primary data
- Data Collection Tool: Structured questionnaire using a five-point Likert scale. • Sampling Method: Convenience sampling
- Sample Size: Responses were collected through a structured questionnaire from 90 learners who have opted for Accounting as their specialised course.
- Statistical Tools: Percentage analysis, Mean, Standard Deviation, t-test/ANOVA • Study Area: Accounting students from higher education institutions. **Hypotheses**

H1: Artificial Intelligence has a significant impact on students' perception of accounting career opportunities.

H2: Artificial Intelligence significantly influences students' perceived skill requirements in accounting.

Data Analysis :

1. **H1:** Artificial Intelligence has a significant impact on students' perception of accounting career opportunities.

Table 1. Analysis and Testing of Hypothesis

Anova: Single Factor

SUMMARY

Groups Count Sum Average Variance

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AI will reduce traditional accounting job opportunities. 90 321 3.566667 0.9 AI will create new career roles in accounting. 90 346 3.844444 0.67216 Accountants with AI skills will have better job prospects. 90 365 4.055556 0.637328 AI increases career growth opportunities in accounting. 90 346 3.844444 0.762047 AI enhances the professional value of accountants. 90 335 3.722222 0.809613 AI-driven tools make accounting careers more attractive. 90 348 3.866667 0.65618 AI increases global employment opportunities for

accountants. 90 341 3.788889 0.640325 AI will change the nature of accounting jobs

significantly. 90 348 3.866667 0.566292 AI will increase demand for specialized accounting roles. 90 341 3.788889 0.730212 AI positively impacts long-term accounting career

prospects. 90 329 3.655556 0.790137

ANOVA

Source of Variation SS df MS F P-value F crit Between Groups 14.37778 9 1.597531 2.229851 0.01839 1.890383 Within Groups 637.6222 890 0.716429

Total 652 899

Source: Primary Data

A single-factor ANOVA was conducted to examine whether Artificial Intelligence significantly influences students' perceptions of accounting career opportunities. The results show that the calculated F-value (2.23) is greater than the critical F-value (1.89), and the p-value (0.018) is less than the 0.05 significance level.

These findings indicate a statistically significant difference in students' perceptions across the AI-related statements. Therefore, H1 is accepted, confirming that Artificial Intelligence has a significant impact on students' perception of accounting career opportunities.

Overall, the mean scores (ranging from 3.56 to 4.06) suggest that students generally agree that AI enhances career prospects in accounting—particularly in terms of better job prospects for

AI-skilled accountants, creation of new roles, career growth, and long-term opportunities. This reflects a predominantly positive outlook toward AI's role in shaping future accounting careers.

H2: Artificial Intelligence significantly influences students' perceived skill requirements in accounting.

Table 2. Analysis and Testing of Hypothesis Anova: Single Factor

SUMMARY

Groups Count Sum Average Variance

AI requires accountants to learn advanced technical skills. 90 351 3.9 0.765169 Knowledge of AI tools is essential for future accountants. 90 375 4.166667 0.859551 Analytical skills are more important due to AI

integration. 90 351 3.9 0.652809 AI reduces the need for manual accounting skills. 90 322 3.577778 0.763546 Accountants must continuously update their skills due to

AI. 90 366 4.066667 0.534831 AI increases the importance of decision-making skills. 90 346 3.844444 0.694632 Programming knowledge is useful for accounting

professionals. 90 332 3.688889 0.756055 AI encourages interdisciplinary learning in accounting. 90 328 3.644444 0.546317 AI improves problem-solving skills in accounting

practice. 90 356 3.955556 0.514856 AI demands higher levels of professional competence. 90 352 3.911111 0.711111

ANOVA

Source of Variation SS df MS F P-value F crit Between Groups 27.63222 9 3.070247 4.515815 7.93E-06 1.890383 Within Groups 605.1 890 0.679888

Total 632.7322 899

Source: Primary Data

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A single-factor ANOVA was conducted to assess whether Artificial Intelligence significantly influences students' perceptions of required skills in accounting. The results indicate that the calculated F-value (4.52) is substantially higher than the critical F-value (1.89), and the p-value (7.93×10^{-6}) is far below the 0.05 significance level.

This clearly demonstrates a statistically significant difference among students' perceptions of AI-related skill requirements. Hence, H2 is accepted, confirming that Artificial Intelligence significantly influences students' perceived skill requirements in accounting.

The mean scores (ranging from 3.58 to 4.17) show strong agreement that AI necessitates advanced technical skills, knowledge of AI tools, continuous skill updating, enhanced analytical ability, and higher professional competence. Overall, students recognize that AI is reshaping accounting by increasing the demand for technical, analytical, and interdisciplinary skills, while reducing reliance on purely manual accounting tasks.

Conclusion :

The present study examined the impact of Artificial Intelligence on accounting students' perceptions of career opportunities and skill requirements using primary data collected through a structured questionnaire and analyzed with single-factor ANOVA. The findings provide clear empirical evidence that Artificial Intelligence is significantly reshaping how students view the future of the accounting profession.

The results related to H1 confirm that Artificial Intelligence has a significant impact on students' perceptions of accounting career opportunities. Students generally perceive AI as a positive force that creates new career roles, enhances professional value, improves long-term career prospects, and increases demand for specialized accounting roles. Although there is some concern about the reduction of traditional accounting jobs, the overall outlook remains optimistic, particularly for accountants equipped with AI-related skills.

The findings for H2 further demonstrate that Artificial Intelligence significantly influences students' perceived skill requirements in accounting. Students strongly agree that AI integration necessitates advanced technical skills, proficiency in AI tools, continuous learning, and higher levels of professional competence. Additionally, skills such as analytical thinking, decision making, problem-solving, and interdisciplinary knowledge are viewed as increasingly important, while dependence on manual accounting tasks is perceived to be declining.

In conclusion, the study reveals that Artificial Intelligence is not viewed as a threat but as a transformative force in the accounting profession. It enhances career opportunities while simultaneously raising the skill expectations for future accountants. These findings highlight the need for accounting education and curriculum development to incorporate AI, data analytics, and technology-oriented competencies to better prepare students for the evolving demands of the profession.

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