**JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)**
ISSN 2550-0732 print / ISSN 2655-8319 online
Vol. 10 No. 1 / April 2026
DOI;10.36555/jasa.v10i1.3010

# The Influence of Accurate Software Proficiency and Digital Literacy on the Work Readiness of Accounting Students: The Moderating Role of Artificial Intelligence

**Kiko Sa'Putra[1], Sugeng[1]**
Universitas Teknologi Yogyakarta, Indonesia[1]
*Coresponding Email : kikosaputra00@gmail.com

## ABSTRACT

Digital transformation in accounting practice requires students to possess adequate technological competencies to enhance their competitiveness in the digital era. This study aims to analyze the impact of Accurate software proficiency and digital literacy on the employability of accounting students, as well as to examine the moderating role of artificial intelligence. A quantitative approach was employed, with primary data collected via an online questionnaire distributed to accounting students in Yogyakarta, East Java, and Central Java who are already using the Accurate software. The sampling method used was purposive sampling, with a total of 126 respondents. Data were analyzed using the Partial Least Squares Structural Equation Modeling (SEM-PLS) approach. The results indicate that proficiency in the Accurate software and digital literacy have a positive and significant influence on the work readiness of accounting students. These findings suggest that mastery of accounting applications and the ability to utilize digital technology constitute important forms of human capital in enhancing students' professional readiness. However, artificial intelligence was not found to moderate the relationship between Accurate software proficiency or digital literacy and work readiness. Therefore, the competitiveness of accounting graduates is more directly influenced by technical competencies and digital literacy than by the use of artificial intelligence as a factor that strengthens the relationship between variables.

## ARTICLE INFO

**Article history:**
Submitted: 17 March 2026
Revised: 23 April 2026
Accepted: 25 April 2026
Published: 30 April 2026

**Keyword:**
Accurate Software
Artificial Intelligence,
Digital Literacy,
Work Readiness.

To cite this article (APA Style):
Sa'Putra, K., & Sugeng, S. (2026). The Influence of Accurate Software Proficiency and Digital Literacy on the Work Readiness of Accounting Students: The Moderating Role of Artificial Intelligence. JASa : Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi. Vol 10 (1), p.115-126. https://doi.org/10.36555/jasa.v10i1.3010

## INTRODUCTION

The rapid development of digital technology has brought about significant changes in various aspects of life, including in the higher education sector and the workplace, thereby necessitating a digital transformation in organizational systems and work patterns (Astuti, 2024). This digital transformation is driving a shift in work processes from manual systems to integrated, automated, and cloud-based information technology systems, particularly in modern accounting practices (Kusumawati et al., 2025). In the context of accounting, the use of information technology-based accounting software has proven capable of improving the efficiency, accuracy, and quality of the financial information produced (Nuriani & Firdaus, 2024). These developments require human resources, particularly aspiring accountants, to possess adequate technological competencies to adapt to the increasingly complex and dynamic demands of the workplace.

The employability skills of accounting students refer to their personal ability to meet the demands of the professional world, which includes knowledge, skills, attitudes, and the ability to adapt to ever-changing workplace conditions. Students with a high level of work readiness are expected to be able to compete effectively in an increasingly competitive and

dynamic labor market. Mastery of digital accounting competencies is a crucial aspect that plays a role in strengthening the work readiness of accounting students in today's digital era (Andreani et al., 2025). These competencies encompass analytical skills, technical expertise, and an understanding of business processes in accounting practice (Damayanti & Feriyanto, 2025). One important form of technical competency is proficiency in accounting software, where the use of software such as Accurate requires students to possess operational skills ranging from recording transactions to systematically and accurately preparing financial statements. This proficiency contributes to students' professional readiness to enter the workforce. A particularly important technical competency is the ability to master accounting software, where operating software such as Accurate requires students to possess the skills to record transactions and prepare financial statements systematically and accurately. Mastering these competencies plays a crucial role in enhancing students' professional readiness to face the challenges of the workplace.

A study conducted by Prawita & Maulana (2025) shows that the adoption of digital accounting software (Accurate) among accounting students is influenced by performance expectations, social environmental influences, and supporting conditions. These findings reveal that students' readiness to accept and implement Accurate software is significantly influenced by their perceptions of benefits, environmental support, and available facilities. This underscores that proficiency in using Accurate software is no longer merely an added value but has become a primary necessity in navigating a competitive job market.

In addition to proficiency in Accurate software, digital literacy is also a key factor in enhancing students' competitiveness in the era of digital transformation (Widiawati et al., 2025). Digital literacy encompasses an individual's ability to access, understand, evaluate, and use technology-based information efficiently and responsibly (Salindri et al., 2024). Students with high levels of digital literacy generally adapt more quickly to technological developments, are capable of independent learning, and possess better problem-solving skills, thereby enhancing their readiness to face challenges in the workplace (Wicaksono & Irmawati, 2025).

On the other hand, advancements in artificial intelligence (AI) are accelerating the digital transformation in the field of accounting (Rahma & Hardiningsih, 2024). AI has proven capable of automating processes, improving accuracy in data processing, and speeding up decision-making (Safitri & Nasution, 2025). The presence of AI not only changes the work patterns of the accounting profession but also requires accounting students to have better work readiness in facing automation- and AI-based work systems (Pakpahan & Nikmah, 2024). Therefore, perceptions regarding the role of artificial intelligence in accounting processes are seen as capable of strengthening the influence of Accurate software competency and digital literacy on the level of work readiness among accounting students.

However, previous research still indicates a research gap. Most studies, including Prawita & Maulana (2025), focus on factors influencing the adoption of digital accounting technology and software usage intentions. However, discussions specifically linking accurate software competency and digital literacy to accounting students' work readiness, considering the moderating role of artificial intelligence, are still limited. Yet, work readiness is a primary goal of higher education, particularly in accounting.

This study aims to analyze the effect of accurate software competency and digital literacy on accounting students' work readiness, with artificial intelligence as a moderating variable, using Human Capital Theory (HTC). Human Capital Theory states that education, skills, and literacy are forms of human resource investment that play a role in increasing individual productivity and work readiness (Becker, 1975). In the context of accounting education, accounting competency and digital literacy are viewed as forms of human capital accumulation that are crucial in shaping accounting students' work readiness (Suhardjo et al., 2023). The Human Capital Theory approach model in this study consists of three main

factors, namely accurate software competency, digital literacy, and the use of artificial intelligence as a moderating variable, which is positioned as a determinant of accounting students' work readiness.

## LITERATURE REVIEW

### THE INFLUENCE OF ACCURATE SOFTWARE COMPETENCIES ON ACCOUNTING STUDENTS' WORK READINESS

Competence in using accounting software is a form of human capital investment that can increase individual productivity and work readiness according to Human Capital Theory (Becker, 1975). Recent research shows that mastery of software-based accounting technical competencies has a positive and significant influence on the work readiness of accounting students (Agustina, 2025; Masriyanda et al., 2024; Yasa et al., 2024). Mastery of accounting software such as Accurate allows students to understand the process of recording transactions, processing data, and preparing financial reports systematically and accurately, thereby increasing self-confidence and professional readiness in facing the digital workplace (Damayanti & Feriyanto, 2025). Therefore, the higher the student's competence in using Accurate software, the higher their work readiness.

**H1**: Accurate software competency positively impacts accounting students' work readiness.

### THE INFLUENCE OF DIGITAL LITERACY ON ACCOUNTING STUDENTS' WORK READINESS

Digital literacy is an integral part of human capital accumulation, which is crucial for improving the quality of human resources and work readiness in the era of digital transformation (Becker, 1975). Digital literacy is an individual's ability to use digital technology to access, understand, manage, and utilize information effectively to support the learning process and work readiness of accounting students (Agustina, 2025). Recent research shows that digital literacy positively impacts student work readiness by improving graduates' adaptability, self-directed learning, and competitiveness in a technology-based workplace (Agustina, 2025; Dianti et al., 2025; Panjaitan et al., 2024). Therefore, the higher a student's digital literacy, the better their work readiness.

**H2**: Digital literacy positively impacts accounting students' work readiness.

### THE EFFECT OF ARTIFICIAL INTELLIGENCE IN MODERATING THE RELATIONSHIP BETWEEN ACCURATE SOFTWARE COMPETENCY AND ACCOUNTING STUDENTS' WORK READINESS

Artificial intelligence (AI) is a technology increasingly being applied in accounting education. The use of AI in accounting learning can improve students' conceptual understanding, analytical skills, and readiness to respond to the demands of a digital-based workplace (Christiani & Widuri, 2025; Rahma & Hardiningsih, 2024; Rina et al., 2024). This increased competency is theoretically in line with Human Capital Theory, which views technological mastery as a form of human capital investment that can increase productivity and work readiness (Becker, 1975). Therefore, in this study, artificial intelligence is positioned as a moderating variable, expected to strengthen the relationship between Accurate Software Competency and Accounting Students' Work Readiness.

**H3**: Artificial intelligence moderates the relationship between accurate software competency and accounting students' work readiness.

### THE EFFECT OF ARTIFICIAL INTELLIGENCE IN MODERATING THE RELATIONSHIP BETWEEN DIGITAL LITERACY AND ACCOUNTING STUDENTS' WORK READINESS

The use of artificial intelligence in accounting learning requires students to have strong digital literacy and enhance analytical skills, conceptual understanding, and readiness to face changes in a digital-based work environment (Ahadi & Jatmika, 2025; Darmawan & Widiastuti, 2025; Rahma & Hardiningsih, 2024). In line with Human Capital

Theory, mastery of digital literacy and AI technology is a form of human capital accumulation that can increase an individual's competitiveness and work readiness (Becker, 1975). Therefore, artificial intelligence in this study is positioned as a moderating variable expected to strengthen the relationship between digital literacy and accounting students' work readiness.

**H4**: Artificial intelligence moderates the relationship between digital literacy and accounting students' work readiness.

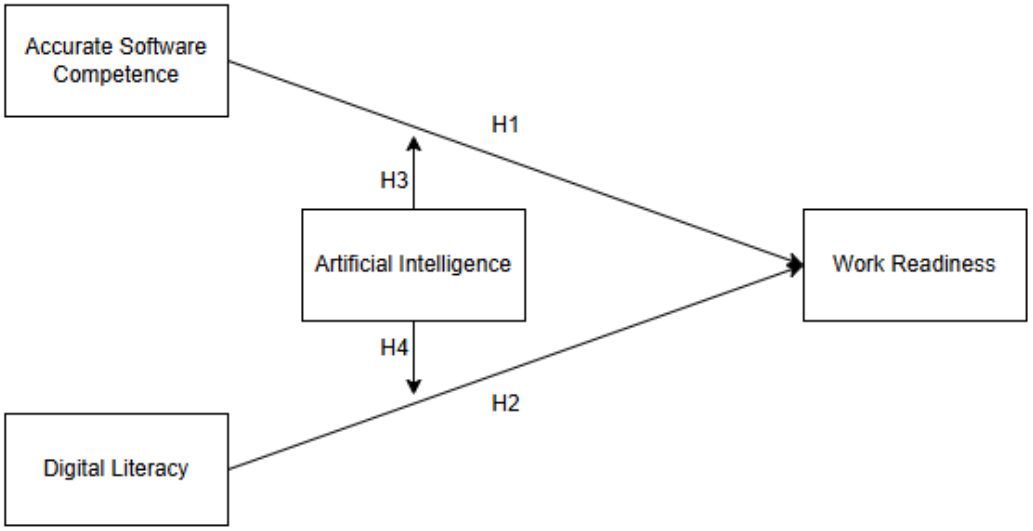


**Figure 1. Framework of Thought**
*Sources: data that has been processed by the author (2026)*

## METHODS

### RESEARCH DESIGN

This study applies a quantitative approach to examine the relationship between variables through numerical data analysis (Sugiyono, 2019). This method was used to demonstrate the influence of Accurate software competency and digital literacy on accounting students' work readiness, as well as to examine the moderating role of artificial intelligence. This study used primary data. Data were obtained from respondents using a research instrument developed by the researcher.

### POPULATION AND SAMPLE

The target population in this study was accounting students in Yogyakarta, East Java, and Central Java. The sampling technique used was purposive sampling, which selects respondents based on certain criteria to ensure the data obtained is relevant to the research objectives. The established sample criteria included: (1) Respondents must be active students in an accounting study program, and (2) have used Accurate software. Of the 136 respondents who participated via an online questionnaire, 126 were deemed to meet the criteria and were eligible for further analysis.

### DATA COLLECTION TECHNIQUES

Primary data in this study were collected through an online questionnaire distributed to the entire research sample, consisting of accounting students in Yogyakarta, East Java, and Central Java. The research instrument was designed using limited answer choices through the Google Form platform distributed through social media such as: Whatsapp,

Instagram, and also TikTok, starting from March 4 - March 8, 2026. Measurements were carried out using a Likert scale of 1-4 (1 = strongly disagree, 2 = disagree, 3 = agree, 4 = strongly agree).

## OPERATIONAL DEFINITION OF VARIABLES

Operational definitions serve to establish measurement instruments or variable calculations to ensure evaluation accuracy in a study (Andreani et al., 2025). The following is a description of the operational definitions of related variables in accordance with the basic principles of operational definition of variables:

**Table 1. Operational Variable**

| Variable | Operational Definition | Indicator |
|---|---|---|
| Accurate Software Competence (X1) | Students' ability to master the technical aspects of using the features and functions of the Accurate accounting application effectively. | Skills, Knowledge, and Abilities (Agustina, 2025). |
| Digital Literacy (X2) | A person's ability to process information, communicate, and operate digital technology for a career. | Information and data literacy, Communication and collaboration, Digital content creation, Security, Hardware and software operation, and Career-related competencies (Masriyanda et al., 2024). |
| Work Readiness (Y) | The level of maturity of individual competencies, ethics, and mentality to enter the professional world of work. | Recognition related to the field of accounting, Communication skills, Able to face demands, Fulfill professional ethics, Able to think logically, and Able to use technology well (Agustina, 2025). |
| Artificial Intelligence (Z) | The level of individual acceptance and understanding of the use of artificial intelligence technology. | Technology Adoption, Ease of Use, Benefits of Use, and Understanding of AI (Fadli & Marietza, 2026). |

Source*:* data that has been processed by the author (2026)

This operational definition ensures that abstract variables can be measured clearly and objectively, appropriate to the research context. This allows researchers to collect valid data to test the effect of Accurate Software Competence and Digital Literacy on Accounting Students' work readiness, as well as to test the moderating role of artificial intelligence.

## HYPOTHESIS TESTING MODEL

The hypothesis testing model in this study was constructed using the Partial Least Squares Structural Equation Modeling (SEM-PLS) approach, based on the approach of Prawita & Maulana (2025), to comprehensively analyze the relationships between variables. This model positions Accurate Software Competence (X1) and Digital Literacy (X2) as exogenous variables predicted to have a direct positive effect on accounting students' work readiness, the endogenous variable (Y). In addition to testing the direct effect, this study integrates artificial intelligence (Z) as a moderating variable to evaluate

whether the presence of this technology can strengthen the relationship between Accurate Software Competence and Digital Literacy on accounting students' work readiness. This testing involves two stages: outer model analysis and inner model analysis. External model analysis was used to evaluate the quality of the measurement model through convergent validity, discriminant validity, and construct reliability testing. Convergent validity was assessed based on outer loading values ≥ 0.70 and Average Variance Extracted (AVE) ≥ 0.50, while construct reliability was measured using Composite Reliability with a recommended value of ≥ 0.70 (Hair et al., 2019). Furthermore, internal model analysis was conducted to evaluate the relationship between variables by looking at the coefficient of determination ($R^2$), path coefficients, and significance testing using the bootstrapping technique, where the relationship between variables was declared significant if it had a t-statistic > 1.96 or p-value < 0.05 (Hair et al., 2019).

## RESULTS AND DISCUSSION

**Table 2. Respondent Characteristics**

| | Characteristics | Total | Percentage |
|---|---|---|---|
| Gender | Women | 91 | 72% |
| | Man | 35 | 28% |
| **Total** | | **126** | **100%** |
| Umur | 17-20 | 13 | 10% |
| | 21-24 | 113 | 90% |
| **Total** | | **126** | **100%** |
| Province | Yogyakarta | 98 | 78% |
| | East Java | 16 | 13% |
| | Central Java | 12 | 9% |
| **Total** | | **126** | **100%** |

Source*:* data that has been processed by the author (2026)

Based on Table 2, the number of respondents in this study was 126 students. Based on gender, the majority of respondents were female (91 respondents) (72%), while 35 respondents were male (28%). In terms of age, the majority of respondents (113 respondents) were aged 21-24 (90%), while 13 respondents were aged 17-20 (10%). Based on province of origin, the majority of respondents came from Yogyakarta (98 respondents) (78%), followed by East Java (16 respondents) (13%), and Central Java (12 respondents) (9%).

After evaluating the model and eliminating several indicators that did not meet validity criteria, the indicators deemed valid and reliable are presented in Table 3.

**Table 3. Validity and Reliability Test Results**

| Variable | Question | Outer Loading | AVE | Composite Reliability |
|---|---|---|---|---|
| Accurate Software Competence (X1) | KSA1 | 0.824 | 0.609 | 0.903 |
| | KSA2 | 0.772 | | |
| | KSA3 | 0.755 | | |
| | KSA4 | 0.827 | | |
| | KSA5 | 0.772 | | |
| | KSA6 | 0.728 | | |
| Digital Literacy (X2) | LD1 | 0.753 | 0.558 | 0.863 |
| | LD3 | 0.751 | | |

| | | | | |
|---|---|---|---|---|
| | LD4 | 0.713 | | |
| | LD5 | 0.772 | | |
| | LD6 | 0.746 | | |
| | KK1 | 0.703 | | |
| | KK3 | 0.725 | | |
| Work Readiness (Y) | KK4 | 0.770 | 0.553 | 0.860 |
| | KK5 | 0.788 | | |
| | KK6 | 0.729 | | |
| | AI1 | 0.779 | | |
| | AI2 | 0.782 | | |
| Artificial Intelligence (Z) | AI3 | 0.828 | 0.640 | 0.899 |
| | AI4 | 0.796 | | |
| | AI5 | 0.813 | | |

Source*:* data that has been processed by the author (2026)

A total of 21 questions met the criteria of outer loading > 0.70, Average Variance Extracted (AVE) > 0.50, and composite reliability > 0.70. These results indicate that all indicators are able to represent the constructs in each research variable, namely accurate software competency, digital literacy, work readiness, and artificial intelligence. Thus, all questions were declared valid and reliable. The next stage was testing discriminant validity to ensure that each construct has adequate differences from other constructs in the structural model. This test was conducted using the Fornell-Larcker method, as presented in Table 4.

**Table 4. Results of Discriminant Validity Test**

| | X1 | X2 | Y | Z |
|---|---|---|---|---|
| X1 | **0.780** | | | |
| X2 | 0.692 | **0.747** | | |
| Y | 0.688 | 0.728 | **0.743** | |
| Z | 0.572 | 0.620 | 0.618 | **0.800** |

Source*:* data that has been processed by the author (2026)

Table 4 shows that all constructs in this study have met the discriminant validity criteria based on the Fornell-Larcker method. A construct is declared to have discriminant validity if the square root of the Average Variance Extracted (AVE) value is greater than its correlation value with other constructs. The analysis results show that the square root of the AVE value for the variables Accurate software competence (0.780), digital literacy (0.747), work readiness (0.743), and artificial intelligence (0.800) is higher than the correlation value between the variables. Thus, each construct is able to adequately represent its variable and does not show overlap between constructs in the research model.

**Table 5. Results of the Determination Coefficient Test**

| | R Square | R Square Adjusted |
|---|---|---|
| Y | 0.619 | 0.603 |

Source*:* data that has been processed by the author (2026)

Based on the results of the determination coefficient test in table 5, the R Square value obtained is 0.619 with an Adjusted R Square of 0.603. This value proves that the variables of accurate software competence and digital literacy are able to explain the variable of accounting students' work readiness by 61.9%, while the remaining 38.1% is

explained by external variables.

**Table 6. Path Coefficient Test Results**

| | Original Sample | Hypothesis | T-Statistic | P-Value | Information |
|---|---|---|---|---|---|
| X1 → Y | 0.292 | H1 | 2.942 | 0.003 | Accepted |
| X2 → Y | 0.377 | H2 | 3.743 | 0.000 | Accepted |
| X1*Z → Y | -0.005 | H3 | 0.048 | 0.962 | Rejected |
| X2*Z → Y | -0.015 | H4 | 0.144 | 0.885 | Rejected |

Source*:* data that has been processed by the author (2026)

Table 6 shows the relationship between the independent and dependent variables analyzed through a structural model test by examining the path coefficient values. The test results indicate that accurate software competency (X1) has a significant effect on work readiness (Y) with a T-statistic of 2.942 and a P-value of 0.003, and digital literacy (X2) also has a significant effect on work readiness (Y) with a T-statistic of 3.743 and a P-value of 0.000, thus H1 and H2 are accepted. However, testing the moderating variable artificial intelligence (Z) shows that the relationships X1*Z - Y (P-value of 0.962) and X2*Z - Y (P-value of 0.885) are insignificant, thus H3 and H4 are rejected, indicating that artificial intelligence does not moderate the relationship between accurate software competency and digital literacy on work readiness.

**The Effect of Accurate Software Competence on Accounting Students' Work Readiness**

The results of the hypothesis test in Table 6 show that accurate software competency (X1) has a positive and significant effect on accounting students' work readiness (Y), as indicated by a T-statistic of 2.942 (>1.96) and a P-value of 0.003 (<0.05), thus the first hypothesis (H1) is accepted. This finding indicates that the higher a student's ability to operate accurate software, the higher their level of readiness to enter the accounting workforce. Accurate software competency is an important technical competency in modern accounting practice because it enables students to understand the process of recording transactions, processing financial data, and preparing financial reports more systematically and efficiently. Furthermore, accurate software competency in the learning process also encourages improved analytical skills, accuracy, and problem-solving skills in managing financial data Putri & Priyono (2025). These findings align with research conducted by Agustina (2025), Pakpahan & Nikmah (2024), and Masriyanda et al. (2024) which states that Accurate software competency has a positive influence on accounting students' work readiness, where Accurate software competency is a key indicator of accounting expertise in the digital age. However, several studies have shown conflicting results. Research conducted by (Fauzi & Sari, 2022) states that not all dimensions of software competency have a positive influence on work readiness, and that the relationship between software competencies, such as Accurate, and work readiness is not always linear and positive, depending on the learning method, content, and context.

**The Influence of Digital Literacy on Accounting Students' Work Readiness**

Table 6 shows that digital literacy (X2) has a positive and significant influence on accounting students' work readiness (Y). This is indicated by the T statistic of 3.743 (>1.96) and the P value of 0.000 (<0.05), thus the second hypothesis (H2) is accepted. This finding indicates that increasing students' digital literacy is correlated with increasing their readiness to enter the professional workforce. In addition, all indicators in the digital literacy variable (LD1–LD6) are proven valid and reliable with outer loadings above 0.70, which confirms the representation of students' digital abilities in supporting work efficiency and productivity in the accounting field. This finding is in line with research conducted by Yulianti

et al. (2021), and Putri et al. (2025), which states that digital literacy has a significant influence on work readiness. However, research conducted by Fatihahsari & Achmad (2026) states that digital literacy is not proven to have a significant influence on work readiness. In this study, work readiness was more directly determined by strengthening soft skills and self-efficacy. This difference in results is likely due to the specificity of the field of study; accounting students require mastery of digital technology as a core competency, which directly determines their readiness to enter the professional workforce.

**The Role of Artificial Intelligence in Moderating the Effect of Accurate Software Competence on Accounting Students' Work Readiness**

Based on the data analysis results in Table 6, the artificial intelligence variable (Z) was proven unable to moderate the effect of Accurate software competency (X1) on accounting students' work readiness (Y), as indicated by a T-statistic of 0.048 (<1.96) and a P-value of 0.962 (>0.05). Therefore, the third hypothesis (H3) was rejected. This finding indicates that the effect of technical competency in using accounting software (Accurate) on professional readiness is independent and does not depend on mastery of AI technology. In other words, mastery of Accurate software is viewed as a mandatory competency, with the presence of AI neither strengthening nor weakening Accurate software competency in shaping accounting students' work readiness.

**The Role of Artificial Intelligence in Moderating the Effect of Digital Literacy on Accounting Students' Work Readiness**

Table 6 shows that the artificial intelligence variable (Z) does not have a significant moderating effect on the relationship between digital literacy (X2) and accounting students' work readiness (Y). This is validated by the T-statistic of 0.144 (<1.96) and the P-value of 0.885 (>0.05), thus rejecting the fourth hypothesis (H4). This result is consistent with research (Wijaya & Herwiyanti, 2025) which indicates that artificial intelligence in accounting has not had a significant impact on students' work readiness due to the lack of practical integration within the curriculum. However, this finding contradicts research Putri & Dwianto (2025), which found that artificial intelligence significantly strengthens the relationship between digital literacy and work readiness in accounting students in Yogyakarta, East Java, and Central Java. The non-significance in this study indicates that for respondents in this sample, digital literacy has become a crucial independent competency and no longer requires artificial intelligence as a reinforcing factor. This suggests differences in the level of technology adoption or differences in curriculum focus across institutions, where students may still view AI as a future technology separate from the operational digital instruments they currently use.

## CONCLUSION

Based on the research results, accurate software competency and digital literacy were proven to have a positive and significant impact on accounting students' work readiness. These findings indicate that the ability to operate accounting applications and utilize information technology are important forms of human capital in improving graduates' readiness to face the demands of the workforce in the era of digital transformation. However, the artificial intelligence (AI) variable did not demonstrate a significant moderating role in strengthening the relationship between technical competency and digital literacy on work readiness. This suggests that students tend to view accurate software competency and digital literacy as independent competencies that sufficiently support their professional readiness, while the use of AI technology may not have been optimally integrated into the learning process or practical experience they gain during their studies. Limitations of this study include the lack of previous research sources addressing the role

of AI in moderating the effect of accurate software competency on accounting students' work readiness, as well as the limited scope of the study. Therefore, further research is recommended to expand the scope of the research area to provide a more representative picture of the level of adoption of accounting technology in various regions in Indonesia and consider other variables that have the potential to influence work readiness, such as soft skills, self-efficacy, and the effectiveness of learning methods, as well as further examine the level of practical integration of artificial intelligence technology in the accounting education curriculum to understand the relationship between mastery of this technology and the professional readiness of accounting students.

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