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The Impact of the AI Revolution in Accounting on Accounting Students' Understanding

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ABSTRACT

This study aims to analyze the influence of the development of **Artificial Intelligence (AI)** in the field of accounting on the motivation for competency development and the level of understanding among Accounting students at Kahuripan Kediri University from the 2021–2024 cohorts. The study employs a quantitative research method using a survey approach. Data were collected through questionnaires distributed to students and analyzed using descriptive and inferential statistical techniques. The sample size was 60 students. Respondent characteristics in this study were divided into two categories: gender and class The study measures students' understanding of AI, their motivation to develop competencies, and their readiness to enter the workforce. The Conclusion is AI revolution has a significant and positive impact on the development of students' competencies and their overall understanding The findings are expected to provide insights into the importance of integrating AI into the accounting curriculum and to serve as a reference for higher education institutions in enhancing students' competencies to meet the demands of the industry in the digital era.

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INTRODUCTION

In recent years, the use of Artificial Intelligence (AI) has brought about significant changes across various sectors, including accounting. AI driven technologies have revolutionized conventional accounting practices, leading to substantial efficiency gains and altering workforce dynamics (Eziefule et al., 2022) Students utilize AI daily in their learning processes; 80% of students use AI at least once a week for academic purposes. Junior students exhibit high usage frequency and earlier exposure to AI, driven by the popularity of Chat GPT. Students employ AI to seek assistance with difficult concepts or complex problems. Accounting students are significantly more likely to use AI for narrative based tasks and less likely to use it for creative tasks. Artificial Intelligence (AI) is applied across diverse sectors; for instance, in healthcare, it enhances the accuracy of medical diagnoses and personalizes patient care.

In the manufacturing sector, AI contributes to efficiency and precision in mass production. Furthermore, in financial services, AI is used to detect online fraud and improve investment portfolio management. These examples illustrate that AI represents a global trend with broad and profound impacts (Juniardi, 2024) By 2024, the number of AI tool users in Indonesia is estimated to reach approximately 1.3 million. This figure is projected to rise to 3.33 million by 2030. Moreover, around 92% of office workers in Indonesia already utilize generative AI in the workplace a rate exceeding the global average of 75% and the Asia Pacific average of 83%. AI adoption in Indonesia is also predicted to contribute approximately 12% to national GDP growth, equivalent to $366 billion, by 2030 (Natanael et al., 2023).

Regarding perceptions of AI, students generally view it as a tool to reduce repetitive tasks. Accounting students, in particular, demonstrate a greater awareness of its limitations and approach AI generated output with a more critical and questioning mindset. Furthermore, students perceive a positive impact of AI on various aspects of their learning experience, including improving their GPA, aiding knowledge acquisition, making learning more enjoyable, and saving study time. The perceived benefits of AI vary based on usage frequency, as students who use AI more often consider it more beneficial to their learning experience. Additionally, high GPA students perceive AI usage as less effective in aiding knowledge acquisition or making learning more enjoyable. Based on these survey results, we also discuss insights regarding guidelines for the responsible and effective use of AI in accounting education, as well as the implications for the future professional readiness of accounting students and ethical considerations regarding AI usage.

Advancements in the application of AI within accounting practice and the growing capability of AI to address accounting related questions necessitate a shift in accounting education toward embracing AI (Holmes & Douglass, 2022). Efforts to integrate AI into accounting education are already underway. For instance, (Calderon et al., 2023) designed assignments and found that most students diligently modified their answers after viewing responses from AI tools, demonstrating the beneficial effects of using such tools. (Voshaar et al., 2025) found that AI modified accounting texts benefited students by enhancing perceived understanding and reducing confusion and frustration, although there was no overall positive impact on exam performance.

University Kahuripan in Kediri faces challenges regarding its accounting curriculum, which has not yet fully integrated instruction on artificial intelligence (AI) particularly for the cohorts spanning 2021 to 2024. Although AI has not been fully implemented in the learning process, students' understanding of the application of this cutting-edge technology is often overlooked. This issue leaves students ill-prepared to enter the workforce, where AI skills are increasingly becoming a crucial requirement. Psychological factors also influence students' motivation to develop their competencies. Some students experience pressure from the demands of mastering the latest technologies while simultaneously meeting academic standards. Anxiety and uncertainty regarding their future careers can dampen their enthusiasm for learning and adapting to ongoing changes (Natanael et al., 2023). This article demonstrates that a lack of understanding regarding AI applications in accounting can hinder students' ability to compete in the job market.

To address the disparity in AI proficiency, it is essential to develop a curriculum that integrates AI as a key element. Training and workshops should be prioritized to enhance students' skills. Collaboration between universities and the industry can contribute to creating a learning environment that is more relevant and practical for students.To resolve issues related to insufficient AI proficiency, it is crucial to develop a curriculum that integrates AI as a key component. Furthermore, prioritizing training programs and workshops is essential to enhancing students' capabilities. Collaboration between universities and industry can contribute to creating a learning environment that is more relevant and applicable for students (Yusuf et al., 2023).

THEORETICAL FRAMEWORK

Artificial Intelligence (AI) in accounting has become a widely discussed topic in both academic literature and professional practice. AI has transformed the way accountants analyze and manage financial data (Eziefule et al., 2022). The following outlines the theoretical foundations supporting the use of AI in accounting. With the automation of routine tasks, the role of accountants shifts from administrative to more strategic. Accountants can now focus on data analysis and decision-making, which adds value to the organization (Yusuf et al., 2023). Transformation is unfolding at an exponential pace, unlike previous industrial revolutions that occurred more gradually. This revolution is characterized by the emergence of technologies such as the Internet of Things (IoT),

artificial intelligence (AI), big data, and automation, which are significantly altering the methods of producing and distributing goods and services (Holmes & Douglass, 2022)

Competency Development

Competence encompasses all elements that contribute to an individual's performance in the workplace such as relevant knowledge, skills, and attitudes that enable them to perform specific tasks effectively (Arifin, 2021). Competency-based education aims to ensure that students acquire not only theoretical knowledge but also practical skills applicable in the real world. This is crucial for preparing individuals to face the challenges of an increasingly complex global labor market (Alsabahi et al., 2021). Advances in information technology have influenced methods of competency development. With the availability of online learning platforms and digital resources, individuals can now access information and training more easily, thereby increasing flexibility in the learning process (Eziefule et al., 2022)

Students' Understanding

Student understanding is a crucial element in the context of higher education, encompassing the processes of internalizing, processing, and applying knowledge acquired during coursework. a learning approach that emphasizes that knowledge is actively constructed by individuals through experience and interaction with the environment, rather than simply being received from external sources (Sugrah, 2019) This aspect influences not only students' academic capabilities but also their ability to integrate and apply the knowledge they have learned within broader contexts. A strong understanding of technology contributes to enhancing students' critical and analytical skills, which are essential for facing challenges in an increasingly automated workforce. Therefore, educational institutions need to provide adequate training and resources to ensure that students not only have access to technology but also understand how to use it effectively and responsibly (Muarif et al., 2022)

Hypothesis

RQ1: How often do students use AI in their studies, and what are their primary purposes for using AI?
RQ2: How Does the AI Revolution in Accounting Affect Competency Development?
RQ3: How Does the Ai Revolution In Accounting Impact Students' Understanding?

METHODS

According to Emzir, a quantitative approach primarily uses a post-positivist paradigm in developing scientific knowledge (e.g., thinking about cause and effect, reducing it to specific variables, hypotheses, and questions using measurement and observation, and theory testing), using research strategies such as experiments and surveys that require statistical data. Therefore, in the quantitative research paradigm, substantial emphasis is placed on numerical data, which includes data collection, interpretation, and presentation of result(Afif et al., 2023). Using an explanatory approach, the explanatory method aims to test the influence of independent variables (the Impact of the AI Revolution in Accounting on Competency Development). The respondents in this study were regular accounting students at Kahuripan University, Kediri, from the classes of 2021, 2022, 2023, and 2024. The sample size was 60 students. Respondent characteristics in this study were divided into two categories: gender and class.

This study used more than two variables, with a simple linear regression method for data analysis. In Mulyono's research (Hapsari et al., 2022) he stated that simple linear regression aims to determine the extent of influence of the independent variable on the dependent variable and is used to predict the value of the dependent variable based on the

value of the independent variable.

Simple linear regression analysis is a parametric statistical analysis in which the data used must have a measurement scale of at least interval and be normally distributed. The general equation for simple linear regression according to Sugiyono [60] is

Y1 = a + bx
Y2 = a + bx

According to Sugiyono [60], the T-test, or partial test, is used to determine whether the independent variable significantly influences the dependent variable. This is done by testing the regression coefficient of each variable in the regression model. The formula is as follows

$$t = \frac{r\sqrt{(n-2)}}{\sqrt{(1-r^2}}$$

RESULTS AND DISCUSSION

RESULTS

Artificial Intelligence (AI) can be utilized to automate routine accounting tasks, such as data entry and the preparation of financial statements. Consequently, students can focus more on the analytical and strategic aspects of accounting. According to integrating AI into (Amanda et al., 2024) the accounting education curriculum has the potential to enhance students' readiness for the workforce, where technological skills are essential (Prasetio, 2024)

RQ1: How often do students use AI in their studies, and what are their primary purposes for using AI?.

To determine how often students use AI, a question was asked. Students were given six options ranging from "never" to "every day," and their responses were tabulated in Table 2, Panel A. The results show that the majority of students approximately 90% use AI at least a few times a month, with nearly 80% using it more frequently, around once a week or.

Table 1: AI usage frequency

Frequency of AI Usage	Frequency
Never	1
Rarely	7
A few times a month	5
About once a week	12
Several times a week	24
Daily	11
Total	60

Source : Data processed by the researcher (2026)

Table 2. AI usage frequency

Frequency of AI Usage	Frequency
Enhance creativity or generate new ideas	10
Explore or experiment with new technology	10
Get help with difficult concepts or problems	30
Reduce workload or effort	10
Total	60

Source : Data processed by the researcher (2026)

Based Table 1 Most students use AI a few times a week. This behavior indicates that students turn to AI when they have a need or are facing a problem. Based on Table 2, Panel B, the majority of accounting respondents use AI tools primarily to help understand concepts or solve complex problems. These results align with the study by (Cheng et al., 2024), which demonstrated AI's effectiveness in explaining concepts and addressing accounting problems. Conversely, this pattern differs from the professional workplace, where AI is predominantly utilized for drafting memos a distinction driven by differences in risk profiles and the nature of responsibilities; practitioners face far riskier practical consequences if they rely directly on AI for problem-solving, leading them to limit AI's role to administrative support functions.

RQ2: How Does the AI Revolution in Accounting Affect Competency Development?

Table 3. ANOVA Table Results of the validity test of artificial intelligence regarding competency development

			Sum of Squares	df	Mean Square	F	Sig.
Y1_TOTAL * X_TOTAL	Between Groups	(Combined)	424,065	10	42,406	9,606	<,001
		Linearity	359,365	1	359,365	81,407	<,001
		Deviation from Linearity	64,700	9	7,189	1,628	,133
	Within Groups		220,722	50	4,414		
	Total		644,787	60			

Source : Data processed by the researcher (2026)

Based on the table above, the significance value for the relationship between X and Y1 is 0.133. Since this value is greater than 0.05, it can be concluded that the relationship between variable X and variable Y1 is linear.

Table 4. Regresion Analisis of artificial intelligence regarding competency

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.658	1.486		3.135	.003
	X_TOTAL	.904	.105	.747	8.619	<,001

a. Dependent Variable: Y1_TOTAL

Source : Data processed by the researcher (2026)

The constant value of 4.658 indicates the current level of consistency of the Competence Development variable (Y1). The regression coefficient for the AI Revolution

(X) is 0.904 and positive, meaning that every one unit increase in the AI Revolution will increase Competence Development by 0.904.

Table 5. Partial Test Results (t-test)of artificial intelligence regarding competency

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.658	1.486		3.135	.003
	X_TOTAL	.904	.105	.747	8.619	<,001

Source : Data processed by the researcher (2026)

The calculated t-value of 8.619 is greater than the t-table value of 2, with a significance level of less than 0.001 (below 0.05). Consequently, H0 is rejected and H1 is accepted, demonstrating that the AI Revolution variable (X) has a significant effect on Competence Development (Y1)

Table 6. coefficient of determination of artificial intelligence regarding competency

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.747[a]	.557	.550	2.19947

a. Predictors: (Constant), X_TOTAL

Source : Data processed by the researcher (2026)

It shows that 55.7% of the variation of regarding competency variable can be explained by the AI Revolution variable (X_TOTAL), while the remaining 44.3% is explained by other factors or variables outside the research model.

RQ3: How Does The Ai Revolution In Accounting Impact Students' Understanding?

Table 7. Anova Table Results of the validity test of artificial intelligence regarding competency development ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Y2_TOTAL * X_TOTAL	Between Groups	(Combined)	442.719	10	44.272	8.575	<.001
		Linearity	361.027	1	361.027	69.930	<.001
		Deviation from Linearity	81.692	9	9.077	1.758	.100
	Within Groups		258.133	50	5.163		
	Total		700.852	60			

Source : Data processed by the researcher (2026)

Based on the ANOVA results, the significance value for the relationship between X and Y2 is 0.100; since this value is greater than 0.05, it can be concluded that the relationship between artificial intelligence and student understanding is linear.

Table 8 Regresion Analisis Ai Revolution In Accounting Impact Students' Understanding

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	4.448	1.621		2.744	.008
	X_TOTAL	.906	.114	.718	7.917	<,001

a. Dependent Variable: Y2_TOTAL

Source : Data processed by the researcher (2026)

The constant of 4.448 represents the baseline value for Accounting Students' Understanding (Y2). The regression coefficient for the AI Revolution (X) is positive at 0.906, meaning that every one-unit increase in the AI Revolution leads to a corresponding increase of 0.906 in Accounting Students' Understanding.

Table 9. Partial Test Results (t-test) Ai Revolution In Accounting Impact Students' Understanding

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.448	1.621		2.744	.008
	X_TOTAL	.906	.114	.718	7.917	<,001

Source : Data processed by the researcher (2026)

The calculated t-value of 7.917, with a significance level of less than 0.001 well below the 0.05 threshold demonstrates that the AI revolution has a positive and significant influence on accounting students' understanding

Table 10. coefficient of determination Ai Revolution In Accounting Impact Students' Understanding

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718[a]	.515	.507	2.39995

a. Predictors: (Constant), X_TOTAl

Source : Data processed by the researcher (2026)

A correlation coefficient (R) of 0.718 was obtained, indicating a strong relationship between the artificial intelligence variable and student understanding. Additionally, an R-squared value (coefficient of determination) of 0.515 was obtained. This means that the artificial intelligence variable accounts for 51.5 percent of the variation in student understanding, while the remaining 48.5 percent is influenced by variables outside this regression model.

Disscusiion

This study found that the AI (Artificial Intelligence) revolution in the field of accounting has a significant impact on the competency development of accounting students at Universitas Kahuripan Kediri, as evidenced by a calculated t-value of 8.619 (exceeding the t-table value of 2) and a significance value of 0.001 (less than 0.05). the results of the study are in line with Research by Maria Diodatis Kurniawati and Gde Herry Sugiarto Asana, based on the Technology Acceptance Model (TAM), explains that the use of new technology or AI in an accounting context assists organizations in adopting more effective and efficient accounting information systems, a process that necessitates the development

of accounting competencies (Kurniawati & Asana, 2024). Advancements in information technology have had a significant impact on the field of accounting, accelerating processes through automation and enhancing efficiency in financial recording and reporting. For the accounting profession, this has led to a shift in roles, allowing for a greater focus on data analysis and interpretation while necessitating the further development of professional competencies (Mahendra et al., 2024), Therefore, it can be concluded that the AI revolution significantly influences the competency development of accounting students.nhis AI revolution is fundamentally transforming how humans live, work, and interact a shift that aligns with Kaplan's (2021) theory, which defines artificial intelligence (AI) as a technology enabling computer systems to mimic human behavior such as understanding natural language, recognizing patterns, and making decisions by utilizing data to generate predictions and inform choices. In the field of accounting, AI plays a role in automating routine processes like record-keeping, facilitating deeper data analysis, and enabling financial prediction and forecasting.

(Arifin, 2021) states that competence encompasses all elements contributing to an individual's workplace performance such as relevant knowledge, skills, and attitudes that enable the effective execution of specific tasks. Thus, based on theories regarding the AI revolution and competence development, as well as the previously presented research findings, it can be concluded that the AI revolution influences competence development among accounting students. (Hasan, 2022) states that the implementation of AI can enhance efficiency, productivity, and accuracy in accounting and auditing. Thus, based on the findings of prior research and the results previously presented, it can be concluded that the AI revolution influences the development of accounting students' competencies, enabling them to perform accounting tasks and activities quickly, effectively, and efficiently. important insights regarding the development and trends of AI research in accounting and auditing. Research by (Khasanah et al., 2024) also indicates that the widespread adoption of AI in the accounting and auditing professions is expected to enhance efficiency, productivity, and accuracy in accounting process.

His study finds that the AI (Artificial Intelligence) revolution in the field of accounting also has a significant influence on accounting students' understanding, as evidenced by a calculated t-value of 7.917 (exceeding the t-table value of 2) and a significance value of 0.001 (below 0.05). A deep understanding of technology, including Artificial Intelligence (AI), enables students to optimally utilize digital tools in their academic activities. Such understanding benefits students not only by facilitating the completion of assignments but also by allowing them to integrate these technologies into more comprehensive learning strategies, such as data analysis and informed decision making. Furthermore, technological literacy contributes to the enhancement of students' critical and analytical skills competencies essential for navigating the challenges of an increasingly sophisticated professional landscape. Universities must provide adequate training and resources to ensure that students not only have access to technology but also understand how to use it effectively and responsibly (Muarif et al., 2022).

Accounting curricula must emphasize the development of technological and analytical skills. Research conducted by (Hidayati & Manshur, 2024) indicates that students need to be trained to understand and utilize artificial intelligence (AI) technology to compete effectively in the job market. These skills encompass an understanding of big data, data analysis, and the use of AI-based software (Masriyanda et al., 2024). One factor influencing accounting students' understanding is the application of AI technology in the learning process. In the author's view, the independent variable (X) the use of AI technology in accounting instruction provides a solid foundation for students to better grasp accounting material. This aligns with research conducted by Saad, which suggests that the AI revolution in accounting must be accompanied by a stronger understanding of accounting principles to enable the effective utilization of AI technology (Mohamed Saad, 2025)

CONCLUSION

It can be concluded that the AI revolution has a significant and positive impact on the development of students' competencies and their overall understanding. The presence and integration of artificial intelligence technology in modern accounting practices serve as a crucial factor that not only drives improvements in students' qualifications and technical skills but also tangibly deepens their mastery of academic concepts. This indicates that higher levels of awareness, application, and utilization of AI technology within the academic environment lead to more optimal enrichment of practical competencies and intellectual understanding among students, even though other supporting variables beyond the scope of this study also contribute to their development.

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