

DIGITAL TRANSFORMATION OF ACCOUNTING THROUGH ARTIFICIAL INTELLIGENCE TECHNOLOGY

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Abstract

Artificial intelligence (AI) has played a crucial role in improving the efficiency and accuracy of financial data management in the accounting field through process automation, big data analysis, and faster and more precise decision-making. This research aims to analyze the perception of accounting students in Indonesia towards the application of artificial intelligence (AI) in the digital transformation of accounting. Using a descriptive quantitative method with a survey of 163 respondents, the results showed that the majority of students understood that AI has been applied in companies and got information from the internet and social media. They agree that AI can automate routine tasks, increase efficiency, and minimize errors in the accounting process. However, the study also revealed concerns regarding potential workforce reductions, over-reliance on technology, and data security risks and skills gaps that could exacerbate social inequality. These findings highlight the importance of improving student competencies and attention to social, ethical, and security aspects in the application of AI so that its benefits can be utilized optimally and responsibly in the digital era.

Keywords: Artificial Intelligence, Accounting Education, Accounting Profession, Digital Transformation, Student Perception



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INTRODUCTION

Artificial intelligence (AI) is a branch of science in computer science, which develops intelligent agent systems capable of autonomous reasoning, learning, and action (Schweitzer & Ph, 2024; Schank, 1987; Nah et al., 2023). In the era of AI digitalization It has become one of the main pillars of digital transformation in various fields, including accounting. The presence of AI plays an important role in improving the efficiency and accuracy of financial data management through process automation, data analysis at scale, and support for faster and more precise decision-making (Ajayi-nifise et al., 2024). Ajayi-nifise et al., (2024); Boritz, (2023); dan Schweitzer & Ph, (2024) states that digital transformation in accounting is not only limited to replacing manual processes with automated systems, but also includes the development of advanced analytical tools that are able to increase transparency, innovation, reduce the risk of errors and provide maximum quality to accounting professional decision-making. Additionally, AI's ability to process large amounts of data allows organizations to gain more accurate strategic insights for financial policy formulation and strategy (Cao & Jiang, 2024).

However, this transformation requires not only technological changes, but also changes in organizational culture and the mindset of accounting professionals (Muneer & Afifa, 2025; Schweitzer & Ph, 2024). This is a challenge in itself, especially for accounting students, who are starting to feel pressure on the rapid development of technology (Asri et al., 2025). Many of them are facing confusion and anxiety regarding whether AI will replace the role of accountants in the future, raising doubts about their career prospects (Syahmina et al., 2024). In addition, there is still a lack of a comprehensive understanding of how AI works and benefits in accounting practice, due to the lack of integration of this topic in the higher education curriculum (Wale-fadairo, 2025; Tandiono, 2023). Not a few students also rely on AI as an instant tool in completing tasks, rather than as a means to improve analytical and critical thinking skills (Oktafia et al., 2025). Limited access to training or digital technology literacy is another obstacle that strengthens the skills gap between students and the needs of the modern accounting industry. This phenomenon reflects the importance of a more comprehensive education so that students not only understand the potential of AI, but are also prepared to deal with it professionally and ethically (Bui et al., 2026; Asri et al., 2025).

Innovation in accounting in the digital era not only opens up opportunities for multinational companies to gain with AI tools like chatbots, data insights, automated processes, and business assistants that will lead to the success of adopting AI-enabled systems in the workflow of the business (Syahmina et al., 2024), but also demands human resources, including accounting students, to be more responsive to change. While AI enables efficiency and shifting focus to strategic tasks, decision-making still requires human competence (Jaworska & Jaworska, 2025; Asri et al., 2025). Unfortunately, not all students feel ready to play an active role in a work environment that integrates AI, due to doubts about the ethics, legal responsibility, and reliability of this technology in a professional context (Odonkor et al., 2024). Therefore, a comprehensive understanding of the impacts, opportunities, and challenges of accounting digital transformation is needed so that AI technology can be used optimally and responsibly (Zhou & Luo, 2025).

Based on this background, this study aims to analyze the impact of digital transformation of accounting through the application of artificial intelligence technology, as well as identify opportunities and challenges faced by accounting practitioners and students in adapting this technology. Thus, this research is expected to make a significant contribution in understanding the shifts that have occurred in the world of accounting due to technological advances and the growing perception among the next generation of professionals.

REVIEW OF LITERATURE

The Impact of Digital Transformation on the Accounting Profession

Digital developments have brought significant changes and has the potential to disrupt organizational business models, the management accounting domain, and control practices, along with the role of controllers, especially in the accounting and finance domain (Abbas, 2025). In the era of Industry 4.0 (Javaid et al., 2024), the accountant's duties are no longer limited to recording and compiling financial statements in a traditional way, but also include the ability to manage and analyze data appropriately and efficiently (Chang et al., 2026). Therefore, accountants are required to improve their digital competencies and adapt to various new technologies such as big data, artificial intelligence, and cloud computing (Calder and Lind, 2026). One of the significant changes is the shift in the role of accountants from just a transaction recorder to a digital consultant. Accountants must be able to analyze financial and non-financial data, make predictions, and provide strategic recommendations to management (Meesook et al., 2025). Here are some of the key impacts of digital transformation on the accounting profession:

Changing Accounting Roles: From Record-Keeping to Business Analysis and Strategy

Before digitalization the main focus of accountants was to record financial transactions, compile reports, and ensure compliance with applicable regulations, now this role has shifted (Septiyanti et al., 2025). However, thanks to advances in automation and modern technology, routine tasks can now be completed automatically. This frees accountants from time-consuming administrative work, allowing them to focus more on strategic matters. Now, the role of accountants has shifted to focus more on analysis and strategic decision-making (Ndaka et al., 2024). They are not only in charge of creating financial reports, but also serve as business analysts who provide insights and recommendations based on data (Jaworska & Jaworska, 2025). They are expected to analyze financial trends, identify risks, and formulate business strategies that can help companies achieve long-term goals (Leitner-hanetseder et al., 2026).

Therefore, modern accountants must have a broader understanding of the overall aspects of the business, not just limited to numbers and financial statements. Skills in data processing, technology utilization, and strategic thinking are becoming increasingly important in this profession (Zhang, 2020).

New skills required: Data Analysis, Programming, and Adaptability

With significant role changes, accountants must develop new skills in order to compete in the digital age. Here are some of the key skills required (Hutabarat & Malikussaleh, 2025):

Data Analysis

Accountants need to have the ability to analyze and interpret large and complex financial data in order to gain useful insights in the business decision-making process (Creswell & Inoue, 2025). Skills in using data analysis tools such as advanced Excel, Power BI, or other analytics software are essential to improve efficiency and accuracy in the processing of financial data.

Programming

Programming skills are now increasingly crucial in digital accounting practices. An accountant needs to master the basics of programming and automation in order to make the most of a variety of advanced tools and software (Amin, 2024). Knowledge of programming languages (Rachman et al., 2025) such as Python or R for data analysis, as well as an understanding of technology-based system management and integration, can provide a meaningful advantage for an accountant in the digital age (Mrida et al., 2025).

Adaptability

The ability to adapt is a key element of accountant success in the age of digital transformation (Amin, 2024). With the very high pace of technological development, accountants need to be prepared to face the constant changes in the way they work (Ali et al., 2025). The ability to quickly learn and adapt to technological innovations will affect the competitiveness and relevance of the accounting profession in the future (Mohamed & Mohamed, 2025).

The new skills an accountant needs are Data Analysis, Programming, and Adaptability. Digital transformation brings great opportunities, but many traditional accountants face difficulties in adapting (Al-okaily, 2025). Those who are familiar with manual methods and less familiar with new technologies may feel threatened by digital disruption.

To meet these challenges, it is important for accountants to invest in training and self-improvement. Conventional accountants must continue to develop knowledge and adapt to technological developments to remain competitive in the midst of the digital transformation of the industry (Digital et al., 2025).

The Impact of AI on Strategic Decision-Making

In companies that have integrated artificial intelligence (AI) into their accounting systems (Nindri et al., 2023), decision-making at the strategic level has increased significantly. AI enables analysis of historical data as well as real-time data, so it can provide deeper insights. In addition, AI also helps in identifying financial patterns and trends that support more information-based decision-making. Thus, business strategies can be formulated more accurately based on data-based predictions. With the use of AI, financial managers can make more efficient, evidence-based, and strategic decisions, which in turn improves the competitiveness of companies (Prior & Marcos-cuevas, 2025).

RESEARCH METHOD

This study applies a descriptive method with a quantitative approach through surveys. The purpose of quantitative descriptive research is to present information in the form of numbers with explanations and describe phenomena using theories and research results based on empirical data to be evaluated (Sari et al., 2023). This research provides an overview of the application and practice of AI in accounting in Indonesia from the perspective of students (Oktafia et al., 2025). The focus of the research is the evaluation of accounting students' perceptions of the application of AI in the field of accounting in Indonesia and its impact on the accounting profession.

Primary data were obtained from 163 students as respondents, while secondary data were taken from relevant journal references regarding the practice of AI in accounting and its influence on the accounting profession. To obtain maximum data, the researcher distributed the questionnaire through a Google Form link filled out by students of the Accounting study program. The questionnaire consists of 10 closed-ended questions. The analysis technique uses the standard questionnaire result diagram, which is presented with statistical data. This study analyzed primary data by mapping the results of each question. The graph of the results of each question will be used as an evaluation and reference for the accounting profession and accounting students in determining future steps and strategies in order to adapt to the development of AI.

RESULTS AND DISCUSSION

This study uses a descriptive method with a quantitative approach, using a survey method. The research conducted is a descriptive picture of the application and practice of AI in accounting in

Indonesia based on student perceptions (Oktafia et al., 2025). The focus of this research is an assessment of the views of accounting students regarding the application of AI in accounting in Indonesia and its impact on the accounting profession in this country. Primary data was obtained from 163 students from the Faculty of Economics and Business, Gunung Jati Swadaya University. Meanwhile, secondary data were taken from reference books and journals that discussed the practice of AI in accounting and its impact on the accounting profession. To obtain better data, the researcher distributed a questionnaire through a Google Form link filled out by students of the Accounting study program. Each student answered 10 closed-ended questions to understand their views on the use of Artificial Intelligence (AI) systems in accounting and its impact on the accounting profession (Ballantine et al., 2024) in Indonesia

Students' Understanding of AI in Corporate Accounting System

The first question in the questionnaire asked “Do you know that Artificial Intelligence (AI) has been implemented in the accounting system in the company?”. The survey results for this statement can be seen in Figure 1.

Do you know that AI is already implemented in the accounting system in the company?

163 answers

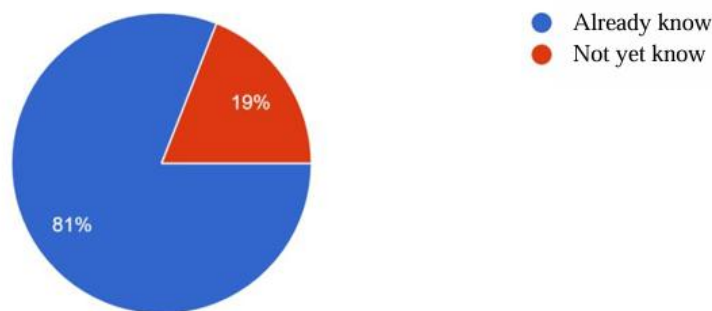


Figure 1. Results of Students' Understanding of AI in the Corporate Accounting System

Based on Figure 1, regarding the results of students' understanding of AI in the Corporate Accounting System, it can be seen that 81% of respondents or 132 students already know about the application of AI in the company's accounting system and the remaining 19% of respondents or 31 students stated that they did not know about the application of AI. So from the above results it can be concluded that most students already understand that AI has been widely applied in companies, but need to be given a briefing on the effect of AI in the company system on the Accounting profession in the future.

Sources of Information on the Application and Benefits of AI in Corporate Accounting

The second question in the questionnaire asked “Where do you get information related to the application and benefits of Artificial Intelligence in accounting in the company?”. The survey results for this statement can be seen in Figure 2.

Where did you obtain information on the application and benefits of AI in corporate accounting?

163 answers

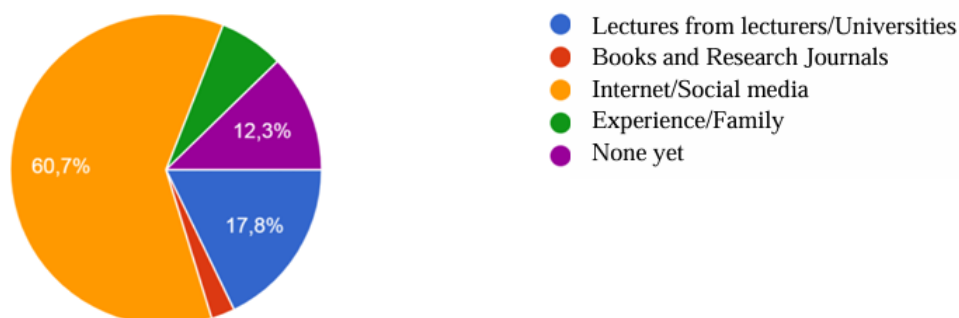


Figure 2. Results of Information Sources Related to the Application and Benefits of AI in Accounting in Companies

Based on Figure 2, regarding Sources of Information Regarding the Application and Benefits of AI in Accounting in Companies, it can be seen that as many as 60.7% of respondents or 99 students obtained information through the internet / social media, as many as 17.8% of respondents or 29 students obtained information through lectures from lecturers / universities, and the rest stated that they obtained information from acquaintances or had not obtained information on this matter. So from the above results, it can be concluded that most students have used the internet / social media in obtaining information so that faculties or departments can be more active in socializing the latest accounting issues through social media so that they can be seen and read by many students, and assisted by explanations in lectures from lecturers regarding appropriate topics so as to increase student knowledge about the application and benefits of AI in accounting in companies.

Students' Opinions on the Application of AI to Accounting in Automating Tasks and Reducing Work

The third question in the questionnaire asked “In your opinion, the application of AI to accounting can automate routine bookkeeping tasks and reduce time-consuming repetitive work”. The survey results for this statement can be seen in Figure 3.

In your opinion, the application of AI to accounting can automate routine opening tasks and reduce time-consuming repetitive work.

163 answers

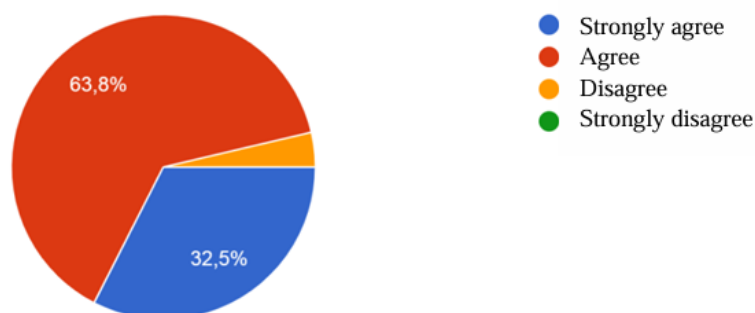


Figure 3. Results of Students' Opinions on the Application of AI in Accounting in Automating Tasks and Reducing Work

Based on Figure 3, on Students' Opinions Regarding the Application of AI in Accounting in Automating Tasks and Reducing Work, it can be seen that 63.8% of respondents or 104

students agree that the application of AI in accounting can automate routine bookkeeping tasks and reduce time-consuming repetitive work, 32.5% of respondents or 53 students strongly agree with this opinion and the remaining 3.7% of respondents or 6 students disagree. So from the above results it can be concluded that almost all students agree that the use of AI can help facilitate and reduce accounting work. However, it should be emphasized that AI only helps facilitate and reduce work, not replace the role of accountants in accounting so that students have a greater challenge to improve their skills and knowledge in accounting.

Student Opinions Regarding the Application of AI Can Minimize the Risk of Bookkeeping Errors and Company Accounting Reporting

The fourth question in the questionnaire asked was “In your opinion, AI technology can minimize the risk of errors in the process of bookkeeping and accounting reporting in the company”. The survey results for this statement can be seen in Figure 4.

Do you think AI technology can minimize the risk of errors in the bookkeeping and accounting process in the company?

163 answers

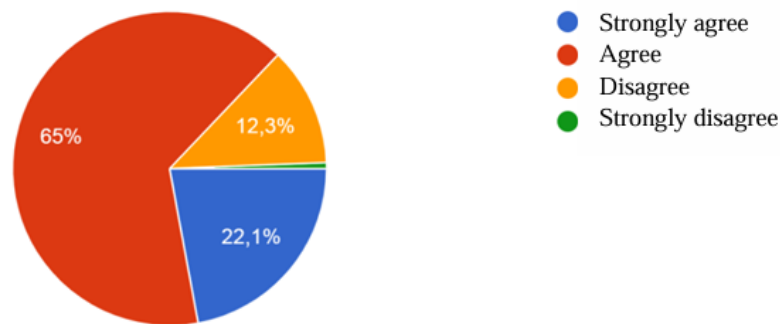


Figure 4. Results of Student Opinions Regarding the Application of AI Can Minimize the Risk of Bookkeeping Errors and Company Accounting Reporting

Based on Figure 4, regarding Student Opinions Regarding the Application of AI Can Minimize the Risk of Errors in Company Accounting Bookkeeping and Reporting, it can be seen that 65% of respondents or 106 students agree that the application of AI in accounting can minimize the risk of errors in the accounting bookkeeping and reporting process in the company, as many as 22.1% of respondents or 36 students strongly agree with this opinion, as many as 12.3% of respondents or as many as 20 students disagree and the remaining 0.6% of respondents or 1 student strongly disagree. So from the above results it can be concluded that most students agree that the application of AI in accounting can minimize the risk of errors in the accounting and reporting process in the company. If the accountant provides the correct input into the system, the processing is less likely to make mistakes because it has been done by the system. However, if the accountant provides the wrong input, the results will be wrong too. Therefore, it is important for Accounting students as prospective accountants to understand the accounting process thoroughly so that they are able to provide the right input, check the bookkeeping and reporting processes carried out by the system, and analyze the output produced by the AI technology.

Students' Opinions Regarding AI Technology Can Customize Services and Reports According to the Needs of Corporate Clients

The fifth question in the questionnaire was “In your opinion, AI technology can customize services and reports according to client (company) needs”. The survey results for this statement can be seen in Figure 5.

In your opinion, AI technology can customize services and reports according to the needs of clients (companies)

163 answers

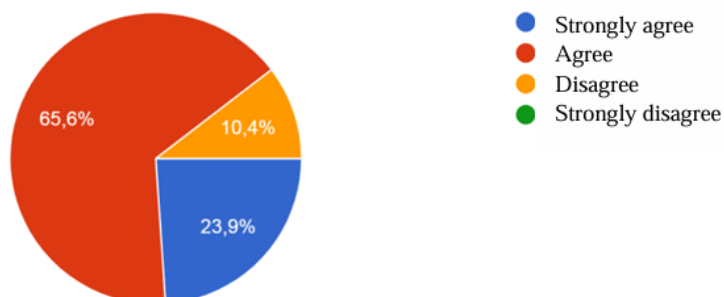


Figure 5. Results of Student Opinions Regarding AI Technology Can Customize Services and Reports According to the Needs of Corporate Clients

Based on Figure 5, regarding Student Opinions Regarding AI Technology can Customize Services and Reports according to the Needs of Company Clients, it can be seen that as many as 65.6% of respondents or 107 students agree that AI technology can customize services and reports according to the needs of company clients, as many as 23.9% of respondents or 39 students strongly agree with this opinion, as many as 10.4% of respondents or as many as 17 students disagree and the remaining 0% of respondents or 0 students strongly disagree. So from the above results it can be concluded that most students agree that AI technology can customize services and reports according to the needs of company clients but still must comply with applicable accounting guidelines.

Student Opinions Regarding AI Technology Having a High Level of Security and Can Protect Confidential Company Financial Data

The sixth question in the questionnaire asked was “In your opinion, AI Technology has a high level of security and can”. The survey results for this statement can be seen in Figure 6.

In your opinion, AI technology has a high level of security and can protect confidential company financial data

163 answers

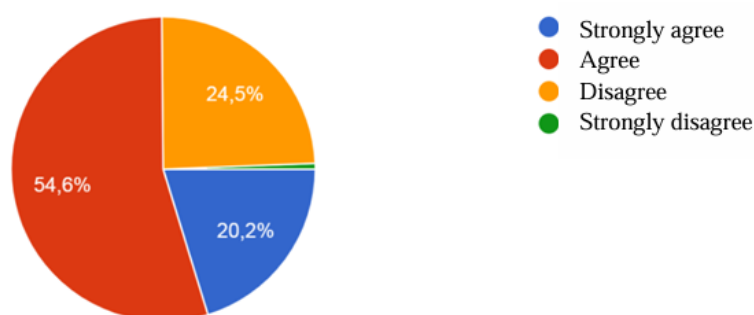


Figure 6. Results of Student Opinions Regarding AI Technology Has a High Level of Security and Can Protect Confidential Company Financial Data

Based on Figure 6, regarding Student Opinions Regarding AI Technology Has a High Level of Security and Can Protect Confidential Company Financial Data, it can be seen that as many as 24.5% of respondents or 40 students disagree that AI technology has a high level of security and can protect confidential company financial data, as many as 54.6% of respondents or 89 students agree with this opinion, as many as 20.2% of respondents or as many as 33

students strongly agree and the remaining 0.7% of respondents or 1 student strongly disagree. From the results above, it can be seen that respondents gave mixed answers, where around 75% agreed with the security of AI technology and some disagreed. This shows that there is still a lack of trust in security in technological advances so that it needs to be the concern and focus of prospective accountants and current accountants to participate in improving the security of AI technology so that it can protect company financial data.

Student Opinions Regarding AI Technology is Able to Integrate Systems in All Divisions of the Company So that Can Produce Financial Information that is More Up To Date

The seventh question in the questionnaire asked was “In your opinion, AI technology is able to integrate systems in all divisions of the company so that it can produce more up to date financial information”. The survey results for this statement can be seen in Figure 7.

In your opinion, AI technology is able to integrate systems in all divisions of the company so that it can produce more up to date financial information.

163 answers

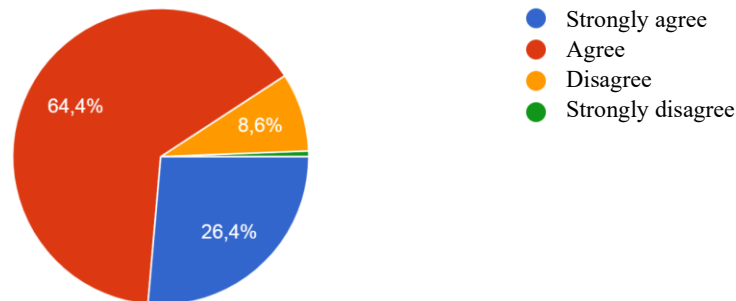


Figure 7. Results of Student Opinions Regarding AI Technology Being able to Integrate Systems in All Divisions of the Company So that it Can Produce More Up To Date Financial Information

Based on Figure 7, regarding Student Opinions Regarding AI Technology Able to Integrate Systems in All Divisions of the Company So that it Can Produce More Up To Date Financial Information, it can be seen that as many as 64.4% of respondents or 105 students agree that AI technology is able to integrate systems in all divisions of the company so that it can produce more up to date financial information, as many as 26.4% of respondents or 43 students strongly agree with this opinion, as many as 8.6% of respondents or as many as 14 students disagree and the remaining 0.6% of respondents or 1 student strongly disagree. From the results above, it can be seen that most respondents believe that with the use of AI technology, companies can produce more up-to-date financial reports by utilizing the ease of integration of all company divisions involved in the financial data processing process.

Students' Opinions Regarding AI Technology May Lead to a Reduction in the Number of Accounting Staff (Increase Unemployment)

The eighth question in the questionnaire asked “In your opinion, AI technology may lead to a reduction in the number of accounting employees (increase unemployment)”. The survey results for this statement can be seen in Figure 8.

Do you think AI technology could cause a shortage of accounting staff (increase unemployment)

163 answers

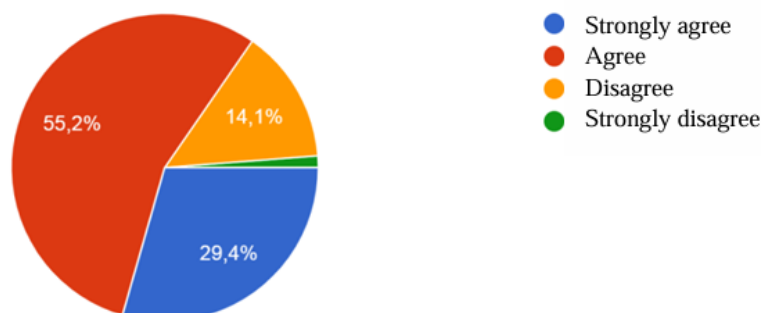


Figure 8. Results of Students' Opinions Regarding AI Technology Can Lead to a Reduction in the Number of Accounting Staff (Increase Unemployment)

Based on Figure 8, regarding Students' Opinions Regarding AI Technology Can Lead to a Reduction in the Number of Accounting Employees (Increase Unemployment), it can be seen that 55.2% of respondents or 90 students agree that AI technology can lead to a reduction in the number of accounting employees (increase unemployment), 29.4% of respondents or 48 students strongly agree with this opinion, 14.1% of respondents or 23 students disagree and the remaining 1.3% of respondents or 2 students strongly disagree. From the results above, it can be seen that most respondents believe that the use of AI technology in companies will increase unemployment. This may happen because administrative tasks can be replaced by technology, but accountants also still have a role that cannot be replaced by technology, namely assisting in improving the technology itself and also analyzing the results of information processing. Therefore, prospective accountants and current accountants need to continue to learn, keep abreast of the latest issues and continue to improve competencies so as not to be replaced by technology.

Students' Opinions on AI Technology Can Increase Users' "Overdependence" Effect on Technology

The ninth question in the questionnaire asked "In your opinion, AI technology can increase the effect of users' 'over-dependence' on technology". The survey results for this statement can be seen in Figure 9.

Do you think AI technology can increase the "over-dependence" effect of using technology?

163 answers

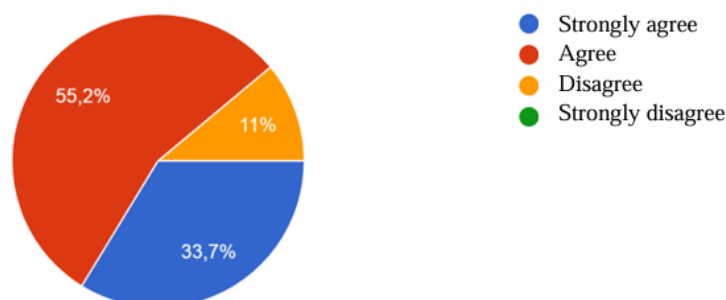


Figure 9. Results of Student Opinions Regarding AI Technology Can Increase the Effect of "Overdependence" of Users on Technology

Based on Figure 9, on Student Opinions Regarding AI Technology Can Increase the Effect of “Excessive Dependence” of Users on Technology, it can be seen that as many as 33.7% of respondents or 55 students strongly agree that technology can increase the effect of “excessive dependence” of users on technology, as many as 55.2% of respondents or 90 students agree with this opinion, as many as 11% of respondents or as many as 18 students disagree. From the results above, it can be seen that almost all respondents agree that with the convenience provided by AI technology, it can lead to dependence on users. This can have a negative impact if users rely too much on technology so that when technology problems occur, the accounting process can stop. Therefore, user competence must be maintained and continuously improved to prevent over-dependence which will ultimately have an impact on increasing unemployment.

Student Opinions on AI Technology Creating a Skills Gap Among Human Workers

The tenth question in the questionnaire asked “In your opinion, AI Technology can create skill gaps among human workers”. The survey results for this statement can be seen in Figure 10.

Do you think AI technology could create a skills gap among human workers

163 answers

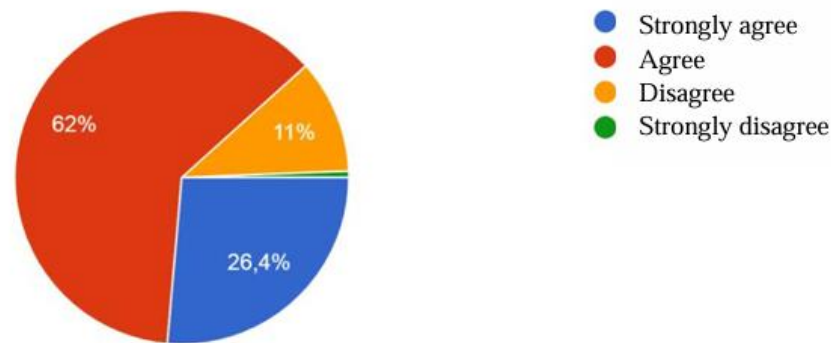


Figure 10. Results of Students’ Opinions Regarding AI Technology Can Create a Skills Gap Among Human Workers

Based on Figure 10, about Student Opinions Regarding AI Technology Can Create Skills Gaps Among Human Workers, it can be seen that 62% of respondents or 101 students agree that AI technology can create skills gaps among human workers, 26.4% of respondents or 43 students strongly agree with this opinion, 11% of respondents or 18 students disagree and the remaining 0.6% of respondents or 1 student strongly disagree. From the results above, it can be seen that most respondents agree that AI technology will create a skills gap between human workers. Therefore, prospective accountants and accountants should not be left behind in accounting and technology knowledge so that the skills gap can be minimized.

CONCLUSION

Based on the results of the research, it can be concluded that the majority of accounting students in Indonesia have a fairly good understanding of the application of artificial intelligence (AI) in the digital transformation of accounting. They recognize the benefits of AI in improving efficiency, automating routine tasks, and reducing errors, and support the integration of these technologies in accounting practices. However, concerns related to workforce reduction, reliance on technology, and skills gaps remain a major concern.

As a recommendation, educational institutions need to improve training programs and student competency development so that they are able to adapt and utilize AI optimally. In

addition, there needs to be attention to the data security aspects and social impact of the application of AI, including the ethics and sustainability of this technology.

The limitations of this study include the limited number of respondents and the focus on students in Indonesia, so the results may not fully represent global perceptions. For further research, it is recommended to conduct longitudinal studies and involve various levels of education and professions in the field of accounting to get a more comprehensive picture of perception and readiness to face the AI era.

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