

# Career Reorientation for Accounting Students in the Era of Artificial Intelligence

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## Abstract

The rapid development of Artificial Intelligence (AI) is transforming the accounting profession and requires accounting students to develop competencies that meet future workplace demands. This study aims to examine students' perceptions of AI disruption, academic competency readiness, and career interest in the AI era. A qualitative descriptive approach was employed involving eight undergraduate accounting students from Universitas Negeri Gorontalo selected through purposive sampling. Data were collected through in-depth interviews and analyzed using thematic analysis. The findings reveal that students perceive AI as a tool for automating routine accounting tasks rather than replacing accountants. Although the curriculum provides adequate fundamental knowledge, it has not fully addressed current industry needs, encouraging students to pursue self-directed learning. Career interests remain focused on accounting professions while increasingly emphasizing digital competencies and technology-oriented accounting roles

## Keywords

Artificial Intelligence; Accounting Profession; Career Interest; Accounting Students



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## INTRODUCTION

The development of Artificial Intelligence (AI) technology has brought significant changes to various job sectors, including the accounting profession. According to Prasetyo (2024), the application of AI can automate various routine accounting tasks, such as recording transactions, processing financial data, and preparing simple reports. This has led to a shift in the work patterns of accountants, from previously focused on administrative activities to becoming more oriented towards analysis, data interpretation, and strategic decision-making. This change has also influenced accounting students' perceptions of their future career prospects. The transformation of the accounting profession due to AI developments requires human

resources with higher technological competencies and analytical skills. Ambarita et al. (2026) explain that the role of accountants today is no longer limited to preparing financial reports, but has evolved into business advisors who utilize digital technology in the decision-making process. Therefore, accounting students are required to master digital literacy, data analysis, and an understanding of professional ethics to adapt to the needs of the workplace in the Society 5.0 era.

Globally, the use of AI in accounting education has also shown a significant impact on students' career readiness. Gilreath et al. (2025) found that students who received AI-based learning experienced higher levels of confidence in facing the challenges of the workplace. In addition to improving data analysis skills, integrating AI into the learning process strengthened critical thinking and decision-making skills. However, the study also revealed challenges such as limited practical experience among students and a lack of teacher competency in integrating AI technology into accounting learning. In Indonesia, accounting students' readiness to face professional changes due to AI developments remains a significant concern. Jefriyanto et al. (2025) stated that information technology competency and the relevance of the accounting curriculum significantly influence students' readiness for digital transformation. However, most previous research has focused on student competency readiness or the implementation of AI in accounting education, while studies on how changes in the accounting profession in the AI era affect students' career interests are relatively limited.

Based on this description, there is a need to further examine the relationship between changes in the accounting profession due to developments in Artificial Intelligence and the career interests of accounting students. This study aims to analyze the influence of changes in the accounting profession in the AI era on students' career interests, thereby providing an overview of the readiness of the next generation of accountants to face technology-based transformations in the workplace.

## **METHODS**

This study employed a qualitative approach with a descriptive phenomenological design to explore in depth the essence of accounting students' subjective experiences regarding the transformation of the accounting profession in the era of Artificial Intelligence (AI) and its influence on their career interests. The research was conducted in the Department of Accounting, Faculty of Economics and Business, Universitas Negeri Gorontalo, focusing on undergraduate accounting students. Informants were selected using purposive sampling based on the following inclusion criteria: (1) active sixth-semester students who had completed or were

currently enrolled in Accounting Information Systems, IT Auditing, and Auditing I and II courses, and (2) students possessing basic knowledge of or an interest in the development of AI-related issues in the accounting field. The number of informants was determined using the principle of data saturation, whereby data collection ceased when no new themes or variations emerged, resulting in a final sample of eight participants. Primary data were collected through semi-structured in-depth interviews guided by an interview protocol, focusing on three main areas: students' perceptions of AI-driven disruption in the accounting profession, their academic competency readiness to face automation, and the reorientation of their future career interests. Interviews were conducted either face-to-face or online via Zoom or Google Meet, each lasting approximately 45–60 minutes, following the participants' written informed consent.

Data were analyzed using descriptive qualitative analysis through a systematic process in which all interviews were transcribed verbatim, repeatedly reviewed to achieve comprehensive familiarity with the data, coded to identify meaningful information, and grouped into categories that developed into research themes and subthemes. These themes were then interpreted descriptively and supported by direct quotations from participants as empirical evidence to strengthen the findings. To ensure the credibility of the study, member checking was conducted by confirming interview transcripts with the participants, while peer debriefing was undertaken through discussions with a faculty member specializing in Accounting Information Systems to enhance the rigor of the analytical and interpretative process.

## FINDINGS AND DISCUSSION

Thematic analysis of the in-depth interview transcripts with the informants produced three interrelated major themes: (1) students' perceptions of Artificial Intelligence (AI) disruption in the accounting profession, (2) academic competency readiness to face AI-based automation, and (3) the reorientation of students' career interests in the AI era. These three themes were further elaborated into several sub-themes, as presented in Table 1.

**Table 1. Summary of Themes and Sub-Themes from the Analysis**

| Theme                                  | Sub-themes                                                                                                            | Brief Description                                                                                                                                                            |
|----------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Perceptions of AI Disruption</b> | Functional understanding of AI's role; Routine tasks; AI as an opportunity rather than a threat; Personal experiences | Students understand AI as a tool for automating routine tasks (data entry, reconciliation, fraud detection), perceive it as an opportunity contingent upon adaptability, and |

|                                         |                                                                                                                                                                              |                                                                                                                                                                                                                                                                          |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                         | shaping perceptions                                                                                                                                                          | strengthen this perception through internship experiences and academic assignments.                                                                                                                                                                                      |
| <b>2. Academic Competency Readiness</b> | Curriculum adequacy;<br>Curriculum–industry gap;<br>Self-directed learning;<br>Other challenges                                                                              | The Accounting Information Systems, IT Auditing, and Auditing curricula provide a conceptual foundation but have not fully addressed industry demands for technological literacy, encouraging students to engage in self-directed learning despite existing constraints. |
| <b>3. Career Interest Reorientation</b> | Stability of interest in the auditing profession; Shift toward other accounting professions; Professions that remain relevant; Concrete preparation for technological change | Students' core career interests (auditor/accountant) remain relatively stable but are increasingly reinforced and redirected toward technology-oriented professional roles such as IT Auditor, Data Analyst, and Forensic Accountant.                                    |

**Table 1. Summary of Themes and Sub-Themes from the Analysis**

**1. Students' Perceptions of AI Disruption in the Accounting Profession**

The first area of exploration focused on students' functional understanding of AI's role. Nearly all informants demonstrated a relatively consistent understanding that AI functions as an assistive tool in accounting and auditing, particularly for automating data entry, reconciliation, fraud detection, and large-scale data analysis.

*"AI in accounting and auditing is used to automate work, analyze data, detect fraud, and improve work efficiency and accuracy."* (Informant 1)

This understanding was reinforced by another informant who emphasized that AI serves as a *"co-pilot, not a replacement"* (Informant 9), indicating that students have constructed a mindset in which AI operates alongside humans rather than replacing their roles entirely. This awareness extended to identifying routine tasks as the primary area vulnerable to automation. All informants consistently identified routine, repetitive, and rule-based activities, such as data entry, bank reconciliation, and financial statement preparation, as the tasks most susceptible to being replaced by AI.

*"Repetitive work such as data entry, account reconciliation, and standard report preparation is the most vulnerable to replacement because these activities are rule-based and patterned, making them easy to automate."* (Informant 2)

Interestingly, one informant expressed a different perspective by arguing that every aspect of accounting work, without exception, has the potential to be replaced by AI (Informant 13). This viewpoint reflects varying levels of concern among students, although conceptually they share a common understanding regarding the automation of accounting tasks. These perceptions formed the basis for viewing AI as an opportunity rather than a threat. A dominant theme emerging repeatedly from nearly all informants was the belief that AI creates new opportunities instead of threatening the existence of the accounting profession. The narrative of accountants' roles shifting from data recorders to advisors and data analysts appeared consistently throughout the interviews.

*"AI will replace accountants' tasks, not accountants themselves. The accountant's role will shift from recording data to becoming an advisor, data analyst, and AI reliability assurer."* (Informant 4)

Nevertheless, this optimism was conditional, as these opportunities were considered available only to individuals willing to adapt. One informant emphasized that those truly at risk are individuals who rely solely on basic technical skills (Informant 7). Similarly, another informant stated that anyone could be replaced if accountants failed to adapt to AI technology or lacked specific professional skills (Informant 13). These perceptions did not emerge spontaneously but were shaped by personal experiences. Practical experiences gained through academic assignments, internships, and classroom audit simulations (case studies) played an important role in strengthening the informants' perceptions.

*"During my internship at the Bone Bolango Inspectorate, I noticed that almost all audit processes were still performed manually and depended heavily on Excel. That made me realize that if AI enters that environment, many things will change, and I have to be prepared rather than be left behind."* (Informant 7)

Such experiences illustrate that the gap between conventional workplace practices and the rapid advancement of AI technology encourages students to become more adaptive in preparing themselves for technological changes, particularly those driven by AI.

## 2. Academic Competency Readiness to Face AI-Based Automation

The second theme examined educational aspects, particularly curriculum readiness in responding to AI developments. Most informants stated that the Accounting Information Systems (AIS), IT Auditing, and Auditing I and II courses had provided an adequate conceptual foundation. However, they believed that the learning materials had not yet fully addressed the competencies required to face AI-based automation in professional practice.

*"Not entirely sufficient. The course materials are still dominated by conventional theory, while AI applications in accounting are developing very rapidly, making independent learning essential."* (Informant 2)

In response to this reality, students adopted self-directed learning as a compensatory strategy. To address the curriculum gap, informants actively pursued independent learning through online platforms such as Coursera, LinkedIn Learning, Dicoding, and MySkill, as well as educational resources available on YouTube. This behavior indicates students' strong adaptive initiative in responding to the structural limitations of the formal university curriculum. Unfortunately, these self-initiated efforts encountered several structural barriers related to cost, time, and mentorship. The three most frequently mentioned obstacles were limited access to expensive AI software and audit analytics tools, insufficient time due to demanding academic workloads, and the lack of lecturers possessing expertise at the intersection of accounting and technology.

*"Access: AI software and audit analytics tools are paid and expensive for students. Time: it is difficult to balance coursework, organizational activities, and learning new skills. Guidance: there is a lack of a specific learning roadmap for accountants, so it is confusing to know where to start."* (Informant 4)

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## 3. Students' Career Interest Reorientation in the AI Era

The final theme explored changes in students' career interests in response to AI developments. The findings revealed that most informants remained interested in pursuing careers as auditors, either in Public Accounting Firms (PAFs) or government institutions. Although AI has advanced rapidly and is widely discussed as a factor capable of transforming the workplace, students' interest in the auditing profession generally remained strong.

*"Not significantly. I am still interested in becoming an auditor, but now I realize that mastering AI is important so that I can work more effectively as an auditor."* (Informant 3)

Although most informants still intended to pursue careers in accounting, changes in their preferred specializations had begun to emerge. They were no longer interested solely in conventional accounting roles but also considered professions that combine accounting expertise with technological competencies. Frequently mentioned career paths included IT Auditor, Financial Data Analyst, and Forensic and Fraud Analytics. These findings indicate that AI development has not fundamentally changed students' career goals but has encouraged them to strengthen their digital competencies to better meet future labor market demands.

*"I originally aspired to become an external auditor at a large public accounting firm... Yes, my interest has shifted slightly. I am now more interested in roles that combine accounting with technology, such as IT Auditor or Financial Data Analyst, which I consider more relevant and resilient to AI disruption."* (Informant 2)

These career preferences were based on the belief that several accounting professions would remain in demand despite the widespread adoption of AI. Informants argued that professions requiring professional judgment, ethical decision-making, communication skills, and interpersonal interaction—such as forensic auditors, tax consultants, management accountants, and ESG specialists—would continue to be relevant and may even offer greater career opportunities in the future. To prepare themselves for these changes, the informants also outlined various competency development strategies. They planned to master data analysis tools such as Microsoft Excel, SQL, and Python, pursue professional certifications such as Tax Brevet and Certified Public Accountant (CPA), and strengthen their soft skills, particularly critical thinking and business communication.

#### a. Task-Based Rather Than Job-Based Disruption

The findings indicate that most informants distinguished between routine accounting tasks and the accounting profession as a whole. According to them, AI is more likely to replace repetitive and automatable tasks, such as data processing and financial report preparation, but is not yet capable of replacing the accountant's role entirely. This perspective is consistent with the concept of task-based automation, which argues that technological advancements primarily automate specific tasks rather than eliminating entire professions (Autor, 2015; Frey & Osborne, 2017).

Although the informants did not explicitly use this academic terminology, their understanding reflects the idea that the accounting profession consists of various tasks with different levels of complexity. Routine and repetitive tasks were considered more susceptible to AI automation, whereas tasks requiring analytical thinking, professional judgment, and contextual understanding were still viewed as dependent on human expertise. Therefore, AI was perceived as transforming how

accounting work is performed rather than replacing the accounting profession altogether.

b. Students' Positive Perceptions of AI and the Importance of Adaptation

Most informants expressed positive perceptions of AI development and regarded the technology as an opportunity to improve work quality. They viewed AI as a tool capable of helping accountants perform their work more efficiently and effectively rather than as a threat that would eliminate the accounting profession. This perspective aligns with the concept of **human-AI complementarity** or augmentation, in which AI functions to enhance human capabilities instead of replacing them entirely.

However, this optimism was not unconditional. The informants recognized that the benefits of AI could only be realized if individuals were willing to continuously learn and develop their competencies. They believed that the greatest risk lies not in the disappearance of the accounting profession but in the inability of individuals to keep pace with technological developments. These findings are consistent with the argument of Susskind and Susskind (2015), who suggest that the sustainability of knowledge-based professions depends on individuals' ability to continuously provide value that cannot be replicated by automated systems.

c. Competency Gaps and the Mismatch Between Curriculum and Workplace Requirements

The findings also revealed that informants perceived a discrepancy between the knowledge provided by higher education and the competencies currently required in the workplace. They believed that AI technology is evolving much faster than curriculum updates implemented by universities. This condition illustrates the phenomenon of institutional lag, whereby educational institutions experience delays in adapting their curricula to technological changes.

As an adaptive response, many students attempted to learn AI independently through various learning resources outside formal coursework. Although this initiative demonstrates strong self-directed learning, not all students have equal opportunities to develop these competencies. Several informants highlighted barriers such as the high cost of professional training, limited access to high-quality learning resources, and insufficient guidance from experienced mentors. If this situation continues, competency disparities among students may become increasingly pronounced because their ability to acquire relevant skills largely depends on access to learning opportunities beyond the university curriculum.

d. Students' Career Adaptation in Response to AI Development

The findings demonstrate that the emergence of AI has not caused informants to fundamentally change their career aspirations. Most participants remained interested in pursuing careers as auditors or accountants while acknowledging the need to strengthen their digital competencies to prepare for an evolving workplace. In other words, rather than abandoning their chosen professions, they sought to enhance their skills to remain competitive in the era of AI.

This pattern reflects a process of incremental adjustment rather than a complete shift in career direction. The findings are consistent with Savickas' (2005) concept of career adaptability, which refers to an individual's ability to respond effectively to changes in the work environment by developing new competencies without abandoning an established career path.

e. The Continuing Importance of Human Roles in the AI Era

Although the informants acknowledged AI's capability to perform various technical tasks, nearly all agreed that several aspects of the accounting profession will continue to require human involvement. Competencies such as professional judgment, ethical decision-making, effective communication, and relationship building with clients were considered impossible to replace entirely with AI.

This shared perspective reflects a common understanding of the current limitations of AI. The informants recognized that while AI can significantly support data analysis and information processing, it remains incapable of fully understanding ethical values, social contexts, and professional responsibilities in the same manner as human accountants. Consequently, both technical expertise and interpersonal competencies continue to be regarded as essential factors that will determine the long-term relevance and sustainability of the accounting profession in the AI era.

## CONCLUSION

Based on the results and discussion above, three main points can be concluded. First, students of the Undergraduate Accounting Program at Gorontalo State University perceive AI disruption in the accounting profession predominantly as an opportunity to transform routine roles into analysts and advisors, rather than as a threat. Personal experience through coursework and internships is a key factor in shaping this perception. Second, students perceive partial academic competency readiness: the AIS, IT Audit, and Auditing curricula are considered to provide an adequate conceptual foundation but do not fully integrate the cutting-edge technological literacy required by industry, thus encouraging students to pursue independent learning amidst constraints of cost, time, and a lack of mentors. Third, students' career interests have generally not changed drastically, but have instead strengthened and reoriented toward hybrid roles that integrate accounting competencies with data and technology literacy, with professions that rely on professional judgment and ethics seen as remaining relevant in the AI era.

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