

The Future of Accounting: The Impact of AI on Accounting Students' Career Prospects

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Abstract

This study analyzes the influence of artificial intelligence (AI), technological readiness, and digital literacy on the career prospects of accounting students amid digital transformation. Employing a quantitative survey design, the research sampled 79 accounting students from various universities in Indonesia. Data were collected through questionnaires that had been tested for validity and reliability. The data analysis technique used in this study was multiple linear regression analysis in SPSS 25. The results indicate that AI has a significant effect on the career prospects of accounting students. Technological readiness and digital literacy were also found to influence students' career prospects significantly. Thus, students' preparedness in facing technological changes and their ability to master digital tools will enhance their competitiveness in the job market. This study makes a novel contribution by examining the relationships among AI, technological readiness, digital literacy, and the career prospects of accounting students in the context of digital transformation. It underscores the critical importance of integrating technological adaptation into accounting curricula to prepare students for evolving industry demands.

Keywords: artificial intelligence (AI), technology readiness, digital literacy, career prospects.

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1. INTRODUCTION

In the era of rapid digital transformation, the professional world is undergoing significant paradigm shifts, including in the field of accounting. The emergence of advanced technologies, such as artificial intelligence, has transformed conventional working methods by automating accounting processes, data analysis, and financial reporting. On the other hand, technological readiness and digital literacy have become key determinants in responding to this disruption. For accounting students, these challenges and opportunities demand adaptation to new dynamics, where

technical competence must be balanced with a deep understanding of technology and the ability to manage digital information.

The development of AI continues to challenge the boundaries of human creativity and has progressed rapidly since the previous century. One of the greatest technological paradigm shifts is artificial intelligence. The main challenges in implementing AI include developing effective strategic policies with well-defined advantages, finding human resources with the desired expertise, overcoming challenges arising from end-use implementation, and the lack of motivation and commitment among leaders toward AI (Mohammad et al., 2020). The advancement of AI not only changes conventional accounting methods but also opens opportunities for more complex strategic roles, such as predictive analytics, data-driven risk management, and digital forensic auditing.

According to Kompasiana.com, technological developments, including AI, are taking over many job functions and responsibilities. In accounting, for example, AI has taken over tasks such as identifying and recording financial transactions, reducing reliance on manual processes, analyzing financial data, and helping companies identify trends and business opportunities, among others. In addition, strong digital literacy is essential for effectively utilizing technological tools, understanding digital ethics, and maintaining data security in an increasingly interconnected work environment. People recognize that artificial intelligence can replace certain human functions, such as forecasting, decision-making, and analysis based on nonlinear human logic, and can create intelligent autonomous financial work systems (Yang, 2020).

The accounting profession may be at risk if it fails to adapt to new environments and technologies. It has long been debated that future advances in AI-based programming could eliminate the need for humans in accounting through automated daily operations and record-keeping (Dewa et al., 2022). However, this potential can only be realized if accounting students possess adequate technological readiness, supported by relevant educational infrastructure and curricula responsive to innovation.

The core contradiction in the application of artificial intelligence in accounting is that its implementation may negatively impact traditional accounting practitioners. Employment is a primary concern for students and society alike. Professional accounting training in colleges and universities is largely based on skills instruction (Yang, 2020). Although various studies have examined the impact of artificial intelligence on the accounting profession, most focus on changes at the professional practitioner level. Research specifically examining accounting students as prospective professionals remains relatively limited. Moreover, studies linking perceptions of artificial intelligence with technological readiness and digital literacy in influencing students' career prospects are still scarce.

Collectively, these three aspects represent critical factors that can shape students' perceptions of career prospects in the era of digital transformation. Therefore, this study aims to analyze the extent to which artificial intelligence (AI), technological readiness, and digital literacy influence the career prospects of accounting students amid digital transformation. By understanding the interaction between these three factors, this research provides a foundation for formulating recommendations for educational institutions, students, and policymakers to prepare

a generation of accountants who are not only technically competent but also resilient in the face of the industrial revolution.

2. LITERATURE REVIEW

2.1. Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) is a theory developed to understand individuals' acceptance and use of technology (Davis, 1989). This theory posits that two main factors influence technology acceptance: perceived usefulness and perceived ease of use. Perceived usefulness refers to the belief that using technology can enhance performance; in this study, it relates to how accounting students perceive AI as a tool capable of improving the efficiency of accounting tasks (e.g., automating financial reporting, risk analysis, or fraud detection). Meanwhile, perceived ease of use describes the extent to which individuals believe a system is easy to use and requires little effort. This is directly related to students' technological readiness and digital literacy in operating AI tools such as machine-learning-based accounting software or data analytics platforms.

In this study, these two main TAM constructs are conceptually integrated into the research variables. Students' perceptions of artificial intelligence reflect perceived usefulness because AI is viewed as a technology that can improve performance quality in the accounting field. On the other hand, technological readiness and digital literacy are conditions that support perceived ease of use, as students with strong technological readiness and digital skills tend to be more confident and perceive AI-based systems as easier to understand and use.

These two TAM factors are key to predicting the extent to which students are prepared to integrate AI into their professional competencies, thereby shaping their career competitiveness in the digital era. Thus, TAM not only explains the mechanism of technology adoption but also serves as a lens for understanding how the combination of perceived usefulness of AI, ease of technology use, and mastery of digital literacy can open new career opportunities (such as AI Accountants or Digital Auditors) or even shift the traditional role of accountants toward more strategic and technology-driven functions. Although this study does not measure perceived usefulness and perceived ease of use as standalone variables, TAM remains a theoretical foundation for explaining how students' perceptions of AI and their ability to use technology influence their future career prospects.

2.2. Career Prospects

According to Buchori (2021), prospects are opportunities that are likely to arise and have the potential to exert a certain influence. According to Handoko (2001), a career is all the jobs that a person has held or is currently holding during their working life. Combining these two definitions, career prospects can be understood as an individual's outlook or expectations regarding their future success in the world of work. Making the right career decisions and choices is important in a person's life journey because it can determine the direction of their professional development.

A career is an important aspect of adult life because it reflects the series of positions or jobs a person has held throughout their working life (Wona and Wany,

2024). Therefore, career prospects are related to the availability of opportunities for promotion or a better career path within a company in the future. To measure career prospects, Amaliya (2019) suggests several indicators, including: a. Aspirations; b. Graduate employment prospects; c. Length of study; d. Alumni success; e. Networks and collaborations.

2.3. Artificial Intelligence

Artificial intelligence (AI) is a field of study that considers intelligent thinking as computations that can be formalized and automated (Singh, 2010). Artificial intelligence (AI) refers to the ability of machines or computer systems to mimic or demonstrate human intelligence. This definition involves a system's ability to collect information, understand context, perform analysis, make decisions, and learn from experience to tackle complex tasks (Luger, 2009). Artificial intelligence (AI) focuses on completing tasks such as language comprehension, pattern recognition, problem-solving, and decision-making (Resalia et al., 2024). The indicators used are simplifying work, speeding up work, utilizing technology, and solving problems (Pratama et al., 2023). These indicators show that AI improves the effectiveness, efficiency, and quality of task completion, especially in data- and analysis-intensive work in accounting.

Technological developments, particularly artificial intelligence (AI), have brought significant changes to various aspects of the world of work, including accounting. Artificial intelligence (AI) is a field of science that views intelligent thinking processes as formalized and automated (Singh, 2010). In the context of current technological developments, the presence of artificial intelligence (AI) can affect students' career prospects. On the one hand, AI opens new career opportunities in technology, data analytics, and intelligent system development. On the other hand, AI raises concerns about replacing certain routine jobs that can be automated. This condition makes mastery and understanding of AI a distinguishing factor that can influence an individual's readiness to enter an increasingly digitized job market.

Artificial Intelligence (AI) is considered to have a positive impact on career prospects by creating new jobs and optimizing career decision-making. First, AI can open job opportunities in sectors that require collaboration between humans and technology, especially in high-skill industries such as data analysis, algorithm development, or AI system management. The integration of AI into these industries not only increases demand for skilled labor but also drives wage increases through higher productivity (Chole *et al.*, 2024). Second, AI strengthens career prospects through personalized career guidance services. By analyzing data on abilities, interests, and market trends, AI can recommend career paths that match individual potential, helping workers make more strategic and sustainable decisions (Li and Fan, 2024). This shows that AI not only changes the types of jobs available but also influences how individuals plan and develop their careers.

Research conducted by Parveen and Alkudsi (2024) shows that AI can improve students' learning processes and future career prospects. These findings reinforce the hypothesis that the more positively students utilize AI, the greater their chances of having better career prospects in the digital age. Based on theoretical descriptions and prior research, artificial intelligence (AI) is a factor that influences students' career prospects. Thus, the hypothesis in this study is:

H1: Artificial Intelligence (AI) has a positive effect on Career Prospects.

2.4. Technology Readiness

In today's digital age, technological mastery is an important factor in helping students adapt to a technology-based work environment (Pakpahan & Nikmah, 2024). According to Parasuraman (2000), technological readiness is a person's tendency to accept and use new technologies in their daily life and work. Meanwhile, according to Anh et al. (2024), technological readiness refers to the extent to which individuals accept and use new technologies to support their daily activities and achieve their goals. Technological readiness itself can be measured by several indicators, namely optimism, innovation, discomfort, and fear (Parasuraman, 2000).

Students, as future professionals, are required not only to understand accounting theory but also to be prepared to adopt and utilize technology. Technological readiness reflects the extent to which individuals are prepared to use new technology in their daily lives and at work (Parasuraman, 2000). Technological readiness is an important indicator that reflects students' ability and readiness to adapt to technological devices. This level of readiness can determine students' perspectives on career prospects in the digital age. Students with a high level of readiness tend to be more confident in facing technology-based work demands and are better prepared to fill new roles. Thus, technological readiness is not only about technical abilities but also about self-confidence and an adaptive attitude toward changes in the world of work.

Technological readiness positively affects career prospects by enhancing Career Adaptability and Innovative Work Behavior. First, components of technological readiness, such as optimism and reduced insecurity, help employees develop the career adaptability skills needed to cope with technological change. People who are optimistic about technology tend to be more adaptable to innovation, thereby increasing their flexibility and competitiveness in a dynamic job market (Kumi et al., 2024). Second, technological readiness also encourages innovative work behavior by motivating employees to adopt new technologies, experiment with creative solutions, and contribute to organizational growth. Optimism as part of technological readiness directly strengthens innovation capabilities, which in turn opens opportunities for career development and professional recognition (Kumi et al., 2024).

Technology readiness has a positive effect on career prospects by enhancing career adaptability and innovative work behavior. First, components of technology readiness, such as optimism and reduced insecurity, help employees develop the career adaptability needed to respond to technological change. Individuals who are optimistic about technology tend to be better able to adjust to innovation, thereby increasing their flexibility and competitiveness in a dynamic labor market (Kumi et al., 2024). Second, technology readiness also promotes innovative work behavior by motivating employees to adopt new technologies, experiment with creative solutions, and contribute to organizational growth. Optimism, as a component of technology readiness, directly strengthens innovative capability, which in turn creates greater opportunities for career development and professional recognition (Kumi et al., 2024).

Research by Kumi et al. (2024) shows that technological readiness positively affects career adaptation. These findings indicate that individuals with higher technological readiness tend to be more adaptable to changes in the world of work, which ultimately improves career prospects. Based on theoretical foundations and prior research, technological readiness is a factor that can influence students' career prospects. Thus, the hypothesis in this study is:

H2: Technological readiness has a positive effect on career prospects.

2.5. Digital Literacy

Digital literacy skills are no longer optional but have become a necessity in today's technological era (Sunny and Ramasamy, 2024). Digital literacy is a person's ability to obtain, understand, and utilize information from various sources (Naufal, 2021). Digital literacy is a skill needed to master digital competence, which is the ability to use information and communication technology appropriately, confidently, and critically to support learning activities, communicate, enjoy entertainment, and prepare for future careers for the younger generation (Sunny and Ramasamy, 2024). It also emphasizes that digital literacy includes the ability to recognize digital information needs, search for and evaluate information critically. The indicators of digital literacy include the ability to search the internet, navigate hypertext, evaluate content, and organize knowledge (Subagjo, 2023).

Digital literacy is an essential competency that students, including accounting students, must possess. Digital literacy encompasses not only the ability to access and operate technology, but also the ability to think critically in searching for, evaluating, and compiling digital information effectively (Subagjo, 2023). In the context of the accounting profession, digital literacy supports students in using AI-based accounting technologies, such as software and machine learning. Thus, digital literacy not only enhances students' technical readiness but also supports the development of professional competencies aligned with current industry needs. Students with a good level of digital literacy tend to find it easier to understand technological developments, adapt to digital work systems, and utilize information to support decision-making.

Digital literacy has a positive impact on career prospects by improving individuals' ability to master digital tools and develop core competencies. It equips individuals with practical skills to use technology in the workplace, as seen in Malaysia. In that country, mastery of digital tools has proven a key factor in creating job opportunities and enhancing competitiveness in the modern labor market (Kodrat et al., 2024). Second, digital literacy also enhances employability by developing core competencies such as problem-solving, virtual collaboration, and technology adaptation. In South Korea, these competencies serve as mediators, connecting digital literacy with individuals' perceptions of their career prospects, showing that literacy is not only technical but also builds confidence and strategic abilities (Kim, 2020).

Research by Yulianti et al. (2021) indicates that digital literacy can enhance the career prospects of accounting students. The findings show that students with better digital literacy have a greater opportunity to see and prepare for their future careers more positively. Based on theoretical foundations and previous research results,

literacy is a factor that can influence students' career prospects. Thus, the hypothesis in this study is:

H3: Digital literacy has a positive effect on career prospects.

The following describes the research model:

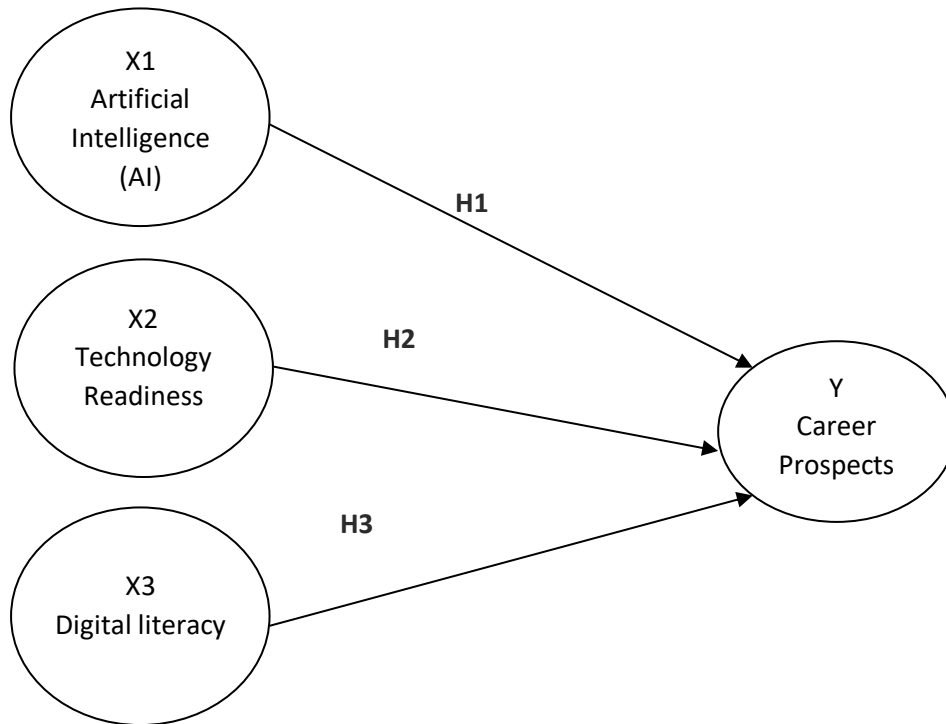


Figure 1. Research Model

Source: Author (2025).

3. METHODOLOGY

This study uses a quantitative approach with a survey method as the primary data collection technique. The population in this study is accounting students from various universities in Indonesia. The sample was selected using convenience sampling, with 79 accounting students currently studying at universities in Indonesia. The convenience sampling technique was chosen because it enabled researchers to reach respondents who met the research criteria easily. This technique was chosen because the research population was spread across various universities in Indonesia, making it difficult to reach randomly. This study used SPSS 26 to analyze the collected data.

Data were collected by distributing questionnaires via Google Forms, which were compiled based on indicators for each research variable: artificial intelligence (AI), technological readiness, digital literacy, and career prospects. The questionnaire in this study used a Likert scale with five response options: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.

Each variable in this study has an operational definition that is used as the basis for developing research instruments. Artificial intelligence (AI) is defined as

technology that enables machines to mimic human intelligence through information processing, learning, and decisionmaking to complete complex tasks such as language comprehension, pattern recognition, and problem-solving. The indicators used in this study are ease of work, faster work assistance, technology utilization, and problem solving (Pratama et al., 2023).

Technology readiness is a person's tendency and readiness to accept and use new technology in their daily lives and work to support goal achievement. The indicators used in this study are optimism, innovation, discomfort, and fear (Parasuraman, 2000). Meanwhile, digital literacy is defined as a person's ability to access, understand, evaluate, and utilize digital information appropriately, critically, and confidently to support learning, communication, and career preparation. The indicators used in this study include, among others, digital literacy indicators, which cover the ability to search the internet, navigate hypertext, evaluate content, and organize knowledge (Subagjo, 2023).

The research instruments were developed by adapting previous studies and were based on the relevant theoretical foundations for each variable. Each statement item was designed to represent the conceptual dimensions of the variables being measured. Before widespread distribution, the questionnaire was structured so that all items provided a clear picture of the research construct and aligned with the research objectives.

4. RESULT AND DISCUSSION

4.1. Respondent Characteristics

The respondents in this study were accounting students, the subjects of the research. The number of respondents in this study was 79 students from various universities in Indonesia. The characteristics observed included students who were active in accounting study programs and had taken courses in Auditing and Insurance Services.

4.2. Validity Test

The questionnaire calculation results for each variable in this study are considered valid if the correlation value is greater than or equal to the r value in the table. The r table value is calculated using the formula: $df = n - 2 = 79 - 2 = 77$. Based on the study's results, all validity test values are above the r table value (0.1864). Therefore, it can be concluded that all indicators of the variables studied are valid and suitable for measuring the variables in this study.

Table 1. Validity Test Results

	CP	AI	TR	DL	Information
CP1	0.650				Valid
CP2	0.483				Valid
CP3	0.495				Valid
CP4	0.612				Valid
CP5	0.425				Valid
CP6	0.537				Valid

	CP	AI	TR	DL	Information
CP7	0.613				Valid
CP8	0.563				Valid
AI1		0.655			Valid
AI2		0.655			Valid
AI3		0.546			Valid
AI4		0.754			Valid
AI5		0.444			Valid
AI6		0.598			Valid
AI7		0.655			Valid
AI8		0.754			Valid
AI9		0.555			Valid
AI10		0.625			Valid
AI11		0.674			Valid
TR1					Valid
TR2			0.345		Valid
TR3			0.396		Valid
TR4			0.503		Valid
TR5			0.400		Valid
TR6			0.464		Valid
TR7			0.676		Valid
TR8			0.636		Valid
TR9			0.712		Valid
TR10			0.519		Valid
TR11			0.528		Valid
TR12			0.601		Valid
DL1				0.563	Valid
DL2				0.558	Valid
DL3				0.523	Valid
DL4				0.469	Valid
DL5				0.683	Valid
DL6				0.750	Valid
DL7				0.505	Valid
DL8				0.691	Valid
DL9				0.516	Valid
DL10				0.560	Valid

Source: Data Processed (2025).

4.3. Reliability Test

An instrument is considered reliable if the Cronbach Alpha coefficient value is > 0.60. Based on the reliability test results, all values obtained were above this figure. Thus, the reliability test results in this study indicate that the data obtained is reliable and can be used as a measuring tool for variables in the study.

Table 2. Reliability Test Results

	Cronbach's Alpha	Information
CP	0.667	Reliable
AI	0.848	Reliable
TR	0.771	Reliable
DL	0.786	Reliable

Source: Data Processed (2025).

4.4. Coefficient of Determination

Table 3. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.554	0.307	0.279	0.281

Source: Data Processed (2025).

Based on the table above, the Coefficient of Determination is 0.279, or 27.9%, indicating that the relationship between the career prospects of accounting students (Y) and artificial intelligence (X1), technological readiness (X2), and digital literacy (X3) accounts for 27.9%. In comparison, the remaining $100\% - 27.9\% = 72.1\%$ is influenced by other factors outside this study.

4.5. Hypothesis Testing (T-Test)

Table 4. Hypothesis Testing Results

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients beta	t	Sig.
1	(Constant)	1.462	0.353		4.137	0.000
	Technology Readiness	0.026	0.082	0.034	0.317	0.752
	Digital Literacy	0.330	0.107	0.344	3.074	0.003
	AI	0.216	0.089	0.279	2.425	0.018

Source: Data Processed (2025).

The significance value of technological readiness is 0.752, which exceeds the significance level of 0.05 ($0.752 > 0.05$), so H_0 is accepted, and H_a is rejected. In conclusion, technological readiness does not have a significant effect on the career prospects of accounting students. The significance value of digital literacy is 0.003, which is less than the significance level of 0.05 ($0.003 < 0.05$), so H_0 is rejected, and H_a is accepted. In conclusion, digital literacy has a positive and significant effect on the career prospects of accounting students. The significance value of artificial intelligence is 0.018, which is less than the significance level of 0.05 ($0.018 < 0.05$), so H_0 is rejected, and H_a is accepted. In conclusion, artificial intelligence has a positive and significant effect on the career prospects of accounting students.

4.6. Discussion

From the results of the above study, it can be concluded that artificial intelligence (AI) has a positive and significant effect on career prospects. This is evidenced by a significance value of $0.018 < 0.05$. This finding supports the Technology Acceptance Model (TAM), which posits that AI is perceived as useful and easy to use, thereby encouraging a positive attitude towards its adoption. In this context, students assess that artificial intelligence (AI) can improve work efficiency, assist in data analysis, and is relevant to industry needs, thus forming the belief that mastery of artificial intelligence (AI) can support students' professional future. This positive attitude can increase students' readiness to face the digitized world of work, open new career opportunities, and strengthen competitiveness in the job market.

With skills in operating AI-based technology, students have better career prospects that align with current industry needs. This aligns with research by Parveen and Alkudsi (2024), indicating that AI can improve students' learning processes and future career prospects.

From the results of the above study, it can be concluded that technological readiness does not affect career prospects. This is evidenced by a significance value of $0.752 > 0.05$. This finding does not support the technological readiness theory, which posits that an individual's readiness to accept and use technology should affect career opportunities. From the perspective of the Technology Acceptance Model (TAM), technological readiness is an external factor that influences perceived usefulness and perceived ease of use, rather than a direct determinant of outcomes such as career prospects. The results of this study show that even though students may have technological readiness, this does not necessarily lead to an increase in career prospects. In other words, if this readiness has not developed into the ability to utilize technology in a real and strategic manner, then the perception of professional benefits will not be strongly formed. This is not in line with the research conducted by Kumi *et al.* (2024), which states that technological readiness has a positive effect on career adaptation.

From the above research, it can be concluded that digital literacy has a significant positive effect on career prospects. This is evidenced by a significant value of $0.03 < 0.05$. This finding supports the view that digital literacy is an important aspect in facing the era of digital transformation, where students who have a good understanding, skills, and attitude towards the use of digital technology tend to be better prepared to face changes in the world of work. Students with high digital literacy can utilize technology effectively, adapt to digital developments, and prepare themselves to meet the demands of the modern workplace, thereby securing career prospects that are relevant to industry needs now and in the future. Therefore, students with high digital literacy have career prospects aligned with the current and future needs of the industry. From the perspective of the Technology Acceptance Model (TAM), digital literacy acts as an external factor that strengthens perceived ease of use by making it easier for students to understand and operate technology and increases perceived usefulness by enabling students to see the real benefits of technology for competency and career development. This condition enables students to have career prospects that are more relevant to industry needs today and in the future. This is aligned with research by Yulianti *et al.* (2021), which found that digital literacy can boost the career prospects of accounting students.

5. CONCLUSION

The statistical analysis reveals a nuanced relationship between the investigated factors and students' professional outlooks. Specifically, AI was found to have a significant positive effect on the career prospects of accounting students, suggesting that as AI integration increases, so does the perceived potential for career advancement. Similarly, digital literacy exerts a significant positive influence, underscoring the importance of mastering digital tools in the modern accounting landscape. However, contrary to expectations, technological readiness does not appear to affect the career prospects of these students. These results indicate that while specific competencies in AI and digital literacy are vital drivers of career

competitiveness, general technological readiness alone may not be a decisive factor in this specific context.

5.1. Practical Implication

This study has implications for various parties. For educational institutions, these results can support the adjustment of accounting curricula to be more adaptive to developments in artificial intelligence (AI) and digital literacy. These adjustments can be realized through the integration of technology-based courses, the use of AI-based accounting software, and the strengthening of digital project-based learning practices. For students, it is important to improve technological competencies and take relevant training courses to prepare for the challenges of the digital workplace. Students also need to develop self-directed learning skills to keep up with rapidly changing technological developments. For practitioners and policymakers, there is a need to collaborate with universities to prepare graduates who meet industry needs, particularly in accounting.

5.2. Limitations and Suggestions for Future Research

This study used convenience sampling, which is sampling based on ease of access, so it does not guarantee representation of the entire population of accounting students in Indonesia. This can cause bias in the generalization of research results. The uneven distribution of respondents was due to this study being intended for accounting students in Indonesia, yet most respondents came from the Yogyakarta area. This imbalance can affect conditions that vary from region to region. Future research should either involve respondents from various regions in Indonesia in proportion to their population sizes or focus on a single region to better describe the sample conditions.

This study focuses only on three main variables, namely artificial intelligence (AI), technological readiness, and digital literacy, without considering other factors such as internship experience and competencies that may affect students' career prospects. In addition, the research data were based on students' perceptions, most of whom did not yet have professional work experience, so the respondents' answers remained speculative and did not fully reflect the actual working conditions. Future research is recommended to use a data triangulation approach, involving recent graduates, students who have participated in internship programs, or novice accountants, to obtain a more comprehensive picture based on real experiences. Further studies may also consider using mixed methods to enrich the understanding of quantitative results with more in-depth qualitative insights.

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