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Title

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Abstract: *Artificial Intelligence (AI) has emerged as one of the most transformative technological advancements influencing various professional fields, including accounting. Traditionally, accounting functions such as bookkeeping, auditing, financial reporting, and data analysis required significant manual effort and human intervention. However, with the integration of Artificial Intelligence technologies such as machine learning, automation, and data analytics, accounting practices are undergoing rapid digital transformation.*

AI-based tools are increasingly being used to automate repetitive accounting tasks, enhance accuracy, detect fraud, and support decision-making processes. As organizations adopt intelligent accounting systems, the role of accountants is gradually shifting from routine data processing to analytical and strategic functions. This technological evolution has created new opportunities as well as challenges for future accounting professionals.

Keywords: Artificial Intelligence.

I. INTRODUCTION

Artificial Intelligence (AI) has emerged as one of the most transformative technological advancements influencing various professional fields, including accounting. Traditionally, accounting functions such as bookkeeping, auditing, financial reporting, and data analysis required significant manual effort and human intervention. However, with the integration of Artificial Intelligence technologies such as machine learning, automation, and data analytics, accounting practices are undergoing rapid digital transformation.

AI-based tools are increasingly being used to automate repetitive accounting tasks, enhance accuracy, detect fraud, and support decision-making processes. As organizations adopt intelligent accounting systems, the role of accountants is gradually shifting from routine data processing to analytical and strategic functions. This technological evolution has created new opportunities as well as challenges for future accounting professionals.

Students pursuing accounting education represent the future workforce of the profession. Their perception, awareness, acceptance, and readiness to use Artificial Intelligence play a crucial role in determining how effectively AI technologies will be adopted in the accounting industry. Understanding students' attitudes toward AI helps educational institutions redesign curricula, develop digital competencies, and prepare graduates for technology-driven workplaces.

Therefore, this study aims to examine the perception of students towards the use of Artificial Intelligence in accounting, focusing on their level of awareness, perceived benefits, challenges, and willingness to adopt AI-based accounting tools. The findings of this research are expected to provide valuable insights for educators, policymakers, and professional bodies in aligning accounting education with emerging technological trends.

II. NEED FOR THE STUDY

The growing integration of advanced technologies in the accounting profession has increased the importance of understanding how students perceive technological innovations in their field of study. Since students are future accounting professionals, their attitude and readiness toward emerging technologies directly influence their career preparedness and professional competence.

There is a need to examine whether accounting students possess sufficient knowledge and confidence to work with modern accounting technologies. Differences in awareness levels, technical skills, and exposure to Artificial

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Intelligence may affect students' willingness to adopt such technologies in their future careers. Identifying these aspects helps in understanding students' expectations, concerns, and learning requirements.

The study is also necessary to evaluate whether current academic programs adequately equip students with technological competencies required in modern accounting practices. By analyzing students' perception, educational institutions can recognize the need for skill development programs, practical training, and technology-oriented learning approaches.

Thus, the study helps in identifying perception gaps, improving educational strategies, and supporting the development of industry-relevant skills among accounting students to meet future professional demands.

III. RESEARCH METHODOLOGY

The research methodology outlines the systematic procedure adopted to achieve the objectives of the study titled "Perception of Students Towards the Use of Artificial Intelligence in Accounting." It explains the methods used for data collection, sampling, and analysis.

Research Design

The study adopts a descriptive research design, as it focuses on understanding and analyzing students' perception, awareness, and attitude toward the use of Artificial Intelligence in accounting.

Type of Data

The study is based on both primary and secondary data. Primary data is collected directly from respondents, while secondary data is obtained from journals, research papers, academic publications, books, and reliable online sources related to Artificial Intelligence and accounting education.

Data Collection Method

Primary data is collected through a structured questionnaire distributed among students pursuing accounting and commerce-related courses. The questionnaire includes close-ended questions and Likert scale statements to measure **students' opinions and perceptions.**

Objectives of the Study

The main objectives of the study "Perception of Students Towards the Use of Artificial Intelligence in Accounting" are as follows:

1. To examine the level of awareness of students regarding the use of Artificial Intelligence in accounting.
2. To analyze students' perception toward the adoption of Artificial Intelligence in accounting practices.
3. To identify the perceived benefits of Artificial Intelligence in the accounting profession from students' perspective.
4. To study the challenges or concerns faced by students regarding the use of Artificial Intelligence in accounting.
5. To evaluate students' readiness and willingness to adopt Artificial Intelligence tools in their future accounting careers.

IV. CONCLUSION

The study on "Perception of Students Towards the Use of Artificial Intelligence in Accounting" shows that students generally recognize the importance of AI in enhancing efficiency, accuracy, and decision-making in accounting. While most students have a positive attitude toward AI adoption, their awareness and practical knowledge vary, and some express concerns about skill requirements and changing job roles.

The findings highlight the need for educational institutions to provide technology-oriented learning and practical exposure to prepare students for a digital accounting environment. In conclusion, with proper training and support, students can effectively adapt to the growing use of Artificial Intelligence in the accounting profession