



## RELEVANCE OF THE WORLD OF WORK AND USAGE PERCEPTION TOWARDS AI ADOPTION AMONG ACCOUNTING STUDENTS

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### ABSTRACT

Melalui penelitian ini, peneliti ingin mengidentifikasi pengaruh Relevansi Dunia Kerja dan Persepsi Penggunaan terhadap tingkat Adopsi Artificial Intelligence (AI) pada mahasiswa program studi Akuntansi di Fakultas Ekonomi dan Bisnis Universitas Tadulako. Latar belakang studi ini muncul karena adanya dorongan industri yang semakin digital yang menuntut profesional akuntansi yang memiliki kompetensi literasi digital dan keterampilan dalam mengoperasikan teknologi berbasis AI. Metode penelitian yang diterapkan menggunakan pendekatan kuantitatif melalui penyebaran kuesioner berskala Likert kepada 117 responden yang ditentukan dengan teknik convenience sampling. Data dianalisis menggunakan uji validitas, reliabilitas, uji asumsi klasik, serta regresi linear berganda dengan bantuan perangkat lunak IBM SPSS 25. Hasil analisis menunjukkan bahwa Relevansi Dunia Kerja secara signifikan memengaruhi Adopsi AI. Hal ini menandakan bahwa kesadaran mahasiswa terhadap tuntutan kompetensi di era industri digital mendorong mereka lebih terbuka dalam menggunakan AI. Penelitian ini juga menemukan bahwa persepsi Penggunaan memiliki pengaruh positif dan signifikan terhadap Adopsi AI, selaras dengan model Technology Acceptance Model (TAM) yang menggarisbawahi peran persepsi kemudahan dan kegunaan dalam membentuk niat penggunaan teknologi. Penelitian ini secara keseluruhan membuktikan bahwa Adopsi AI oleh mahasiswa ditentukan oleh kesesuaian teknologi tersebut dengan kebutuhan bidang akuntansi disertai persepsi mahasiswa mengenai manfaat dan kemudahan dalam menggunakannya.



## ABSTRACT

*Through this research, the researcher aims to identify the influence of Work Relevance and Perception of Use on the Adoption Level of Artificial Intelligence (AI) among Accounting students in the Faculty of Economics and Business at Tadulako University. This study's background arises from the increasing digitalization of industry, which demands accounting professionals to possess digital literacy competencies and skills in operating AI-based technologies. The research method employed uses a quantitative approach through distributing Likert-scale questionnaires to 117 respondents selected via convenience sampling technique. Data are analyzed using validity tests, reliability tests, classical assumption tests, and multiple linear regression with the help of IBM SPSS 25 software. The analysis results show that Work Relevance significantly influences AI Adoption. This indicates that students' awareness of the competency demands in the digital industry era encourages them to be more open to using AI. The study also finds that Perception of Use has a positive and significant effect on AI Adoption, in line with the Technology Acceptance Model (TAM), which emphasizes the role of perceived ease and usefulness in shaping technology usage intentions. Overall, this research proves that AI adoption by students is determined by the alignment of the technology with the needs of the accounting field, along with students' perception of its benefits and ease of use.*

*Keywords: Adoption of Artificial Intelligence, Perception of Use, Relevance to the World of Work*

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## 1. INTRODUCTION

In the midst of the era of continuous digital transformation develop rapid , technology intelligence artificial or AI ( *Artificial Intelligence* ) now become center attention in various fields , including in field Accounting . Development AI technology is considered to be able to provide potential big in ability analytical , efficiency , and productivity . Based on The McKinsey report said that 92% of the energy Work skilled Indonesia has using generative AI. The numbers exceeding the global average , namely by 75% and Asia Pacific 80% (Kementerian Komunikasi dan Digital, 2025). Along with the development said , the Bond Indonesian Accountants (IAI) in Press release for the 9th Aspiring Professional Accountants Festival ( APAFest ) held at Gadjah Mada University , Yogyakarta, with ... theme "Future-Ready Accountants: Navigating Global Challenges". In The press release IAI emphasized that For become a accountant professionals in the future come must Can understand in a manner strategic three aspect the following , namely data analytics , blockchain, and digital fluency– mastering technology such as AI, as well as capable translate technology to in outlook strategic and reporting trusted , master reporting sustainability so you can play role important in help organization compile , verify , and communicate ESG information in general credible and transparent (Ikatan Akuntan Indonesia, 2025). However , even though in the world of accounting has confess importance use AI technology , around 53% of companies report that generative AI is not yet implemented in the company they . The data show that Still Lots doubtful companies For leveraging AI, things This Can become factor important for student For hone skills use of AI in effort show benefits of AI on relevance jobs , the relevance of AI in perceived work they will form How they evaluate the ease and usefulness of deep AI work , can also be convincing company For adopt use of AI.



In a way In general , *Artificial intelligence* (AI) is defined as branch knowledge computer focused or centered on manufacturing the machine is also a capable system do tasks that require intelligence humans , such as taking decision automatic , recognition patterns , as well as processing Language experience (Mutaqin, Jubaedah, Koestianto, & SetiaBudi, 2023). In knowledge accounting , technology This give sufficient impact significant because AI can be used For make recording transaction automatic , detect anomalies in reporting finance , predicting business , until increase audit accuracy through large-scale data big . Thus AI interpretation in the world of accounting become important Because technology This No only increase efficiency operational also become impact on quality information that will be become base For taking decision economy (Yusuf, Garusu, & Rauf, 2024).

Various study has done use discuss related use of AI in Accounting . In practice Accountancy proven that the use of AI has an impact significant in data analysis, conducting task routine in a way automatically , until increase productivity and efficiency . (Mais, Wulaningsih, Oktasari, Setiawan, & Wulandari, 2025) Similar results were also obtained by (Homepage, Mariana Baun, & Author, 2025) those who expressed that use of AI in Accountancy give opportunity big in increase accuracy , efficiency and innovation . In addition That ,(Almumtahanah & Samukri, t.t.) show influence significant in employment especially in the industrial world *e-commerce* that influences work required until change method his work . Although Thus , research previously own a number of limitations . Such as research that only conducted on students Accounting in Malaysia by (Kalangan Mahasiswa Akuntansi, Pengaruh Relevansi Pekerjaan Kamisah IsmailA, & KrishnanrawA AUniversitas Malaya, t.t.), so that not enough describe How perceptions and readiness of Indonesian students as candidate power Work in adoption use of AI. In addition that , still There is gap For he did study related things that influence student in adopting AI, especially For relevance work and perception use .

## **2. LITERATURE REVIEW**

This study focus on adoption intelligence artificial intelligence (AI) among student accounting , by showing How relevance of the world of work and perception use influence intention using AI in aspect education accounting in Indonesia. In field accounting , AI has adopted with digital technologies such as cloud computing, big data, and robotic process automation (RPA), so that simplify routine processes accountancy changed become a more automated process reliable and efficient (Israel S. Akinadewo, 2021).

### **Relevance to the World of Work**

need power accounting that can use technology sophisticated , relevant to the world of work play a role important for students . Understanding related to the modern industrial world requires analytical skills , digital literacy , and competencies technology motivating student For accept and adopt AI as element important in readiness professional they (Rahmatia & Nur, 2025). When student realize that the application of AI is capabilities required by industry , views they to the benefits of AI add up , so strengthen trend For learn and apply it in a way consistent .

### **Perception Use**

Beside that , perception usage , including perception comfort , trust , convenience , and view to technology , also influences how much big student accepting AI(Sulartopo Sulartopo, Siti Kholifah, Danang Danang, & Joseph Teguh Santoso, 2023). Theory like *The Technology Acceptance Model* (TAM) explains



that perception positive use can increase objective users in utilise technology new . In aspect education accounting , students who consider that AI is easy understandable , effective in finish task academic , and support understanding accountancy it seems correlated with attitude positive to AI integration in the learning process .

### AI Adoption

Temporary that , use and intention using AI is consequence end from combination benefits and relevance experienced by students . Students tend show intention using AI if they believe that technology the capable increase quality learning , supporting financial data analysis , as well as prepare they For face demands profession modern accounting . In audit and reporting context finance , AI is proven increase efficiency , accuracy , and also ability detect difficult anomaly identified manually . However(Rosmiati, 2023) Thus , the adoption of AI among student face a number of challenges , including the lack of understanding technology , limitations training intensive , and resistance culture to change (Saragih, Reyhani, Setyowati, & Hendrawan, 2023). AI integration in curriculum education considered effective in overcome challenge said , because give direct experience at once increase readiness student face demands an increasingly popular profession digitalized . Based on perspective sociology organization and approach technology information , research This examine How relevance of the world of work and perception use may affect intention student accountancy in adopting AI.

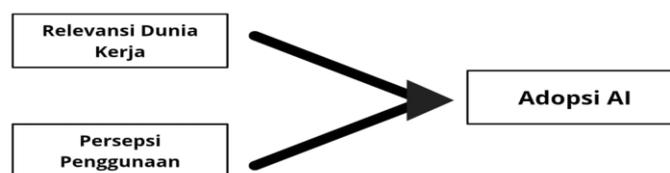


Figure 1. Framework Thinking

Based on Figure 1 regarding framework thinking research , shows the proposed hypothesis is as following :

H1: Relevance to the world of work influential positive to intention student accountancy in adopt *Artificial Intelligence* (AI)

H2 : Perception use influential positive to level Adoption *Artificial Intelligence* (AI) in students accounting

### 3. RESEARCH METHODS

Study This use method study quantitative , where the questionnaire closed with a five- point Likert scale become tool shared primary data collection via Google Forms structured For obtain relevant data moment analyzed . Approach This chosen For measure influence Relevance to the World of Work to AI adoption through Perception Use among student Accountancy Faculty Economics and Business , University Tadulako .



A total of 693 became population in research this is what is all over batch 22, 23, 24, to 25. However samples used only totaling 117 of amount overall . Sample This obtained by using Convenience Sampling technique , which is one of the many techniques used in study Because give convenience for researchers For get respondents use obtain data in a relatively short time short . IBM SPSS 25 becomes tool For test the data that has been collected , by doing testing to every grains question through reliability testing and validity testing For ensure that every grains question adequate For used before analyzed more deep . After making sure that all collected data adequate , continued with analyzing all data using descriptive analysis , multiple linear analysis and assumption testing classic .

#### 4. RESULTS AND DISCUSSION

Throughout grains question from third variables to be investigated Validity and Reliability Tests were conducted . The test results from each variables as stated below This :

- a. Validity and Reliability Test Relevance of the World of Work (X), Perception Usage (Z), Adoption *Artificial Intelligence* (AI)

Data from each variables like Relevance of the World of Work (X), Perception Usage (Z), and Adoption *Artificial Intelligence* (Y) is obtained of 18 grains 6- item question questions on each the variables , namely X1-X6, Z1-Z6, and Y1-Y6, which were tested by analyzing comparison calculated r value IBM SPSS 25 output results with r table values , with indicators :

**Table 1. Validity Test of Relevance of the World of Work (X), Perception of Use (Z), Adoption of *Artificial Intelligence* ( AI) (Y)**

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X1	17.57	13,795	.689	.560	.893
X2	17.59	14,036	.727	.645	.888
X3	17.78	13,688	.721	.566	.888
X4	17.88	13,585	.799	.661	.878
X5	18.17	12,892	.714	.625	.892
X6	18.09	13,332	.782	.657	.879
Z1	18.64	14,633	.701	.552	.886
Z2	19.07	14,187	.697	.506	.887
Z3	18.80	14,265	.763	.594	.877
Z4	19.08	14,524	.696	.512	.887



Z5	19.07	14,413	.736	.586	.881
Z6	18.84	14,034	.776	.640	.875
Y1	17.17	16,840	.688	.532	.895
Y2	17.16	17,402	.647	.453	.901
Y3	16.94	16,979	.713	.548	.891
Y4	17.28	16,132	.847	.734	.871
Y5	17.08	16,785	.737	.611	.888
Y6	17.05	16,397	.803	.691	.878

Based on the results of the analysis that have been done , all grains question For each variable  $\geq 0.3$  which means each grains valid and adequate questions For used . This is in accordance with applicable conditions for Validity test .

**Table 2. Reliability Test Relevance of the World of Work (X), Perception of Use (Z), Adoption of Artificial Intelligence ( Y)**

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.903	.906	6
.900	.900	6
.905	.905	6

Seen from Reliability test results using Cronbach's Alpha Technique, from third variables the show that the data being studied approach perfect or reliable . With Cronbach's Alpha of each variables of 0.903 for Relevance of the World of Work (X), 0.900 for Perception Usage (Z), and 0.905 for Adoption *Artificial Intelligence* (Y).

**Normality Test**

Normality Test done For ensure that residual or variables confounding factor from the regression model own normal distribution . One of the ways that can used For testing the regression model is use approach graph . The regression model used it is said fulfil assumptions normality if data points are spread out and follow line diagonally , or chart histogram give description pattern normal (Ariesta & Santy, 2017)distribution



Figure 1. Histogram Normality Test

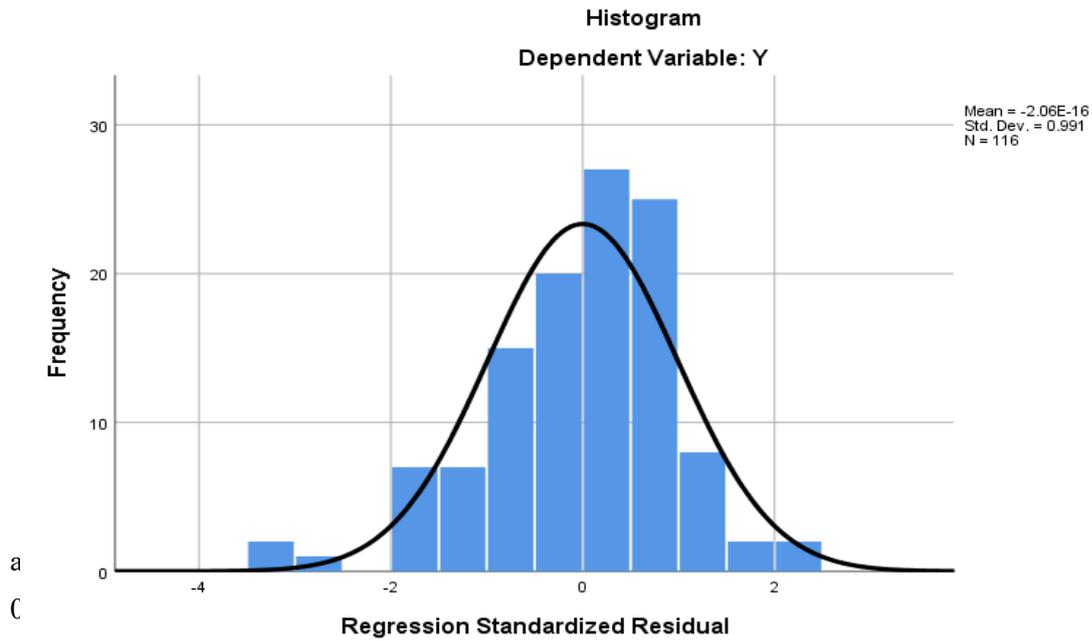
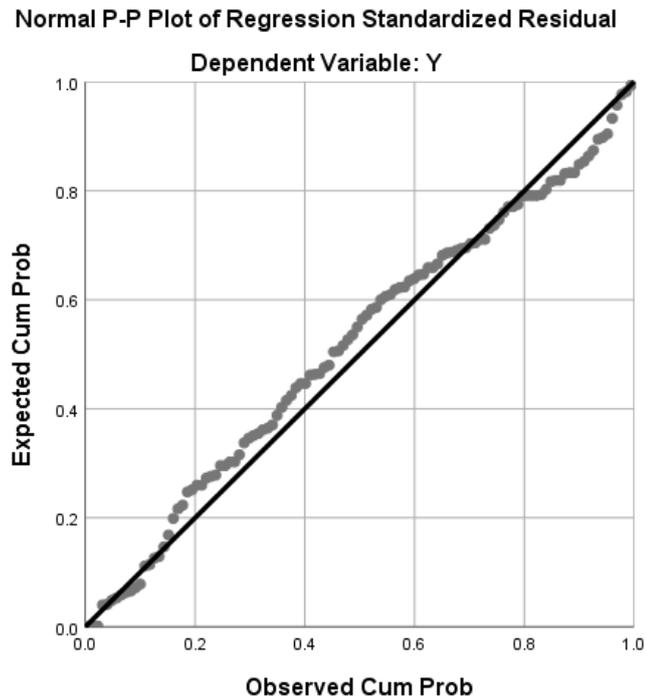


Figure 2. Normality Test *Probability Plot*



From the picture the seen clear that dot, dot, dot spread around diagonal lines and follow line said . This is show that residual or variables confounding factor from the regression model own normal distribution .

### Multicollinearity Test



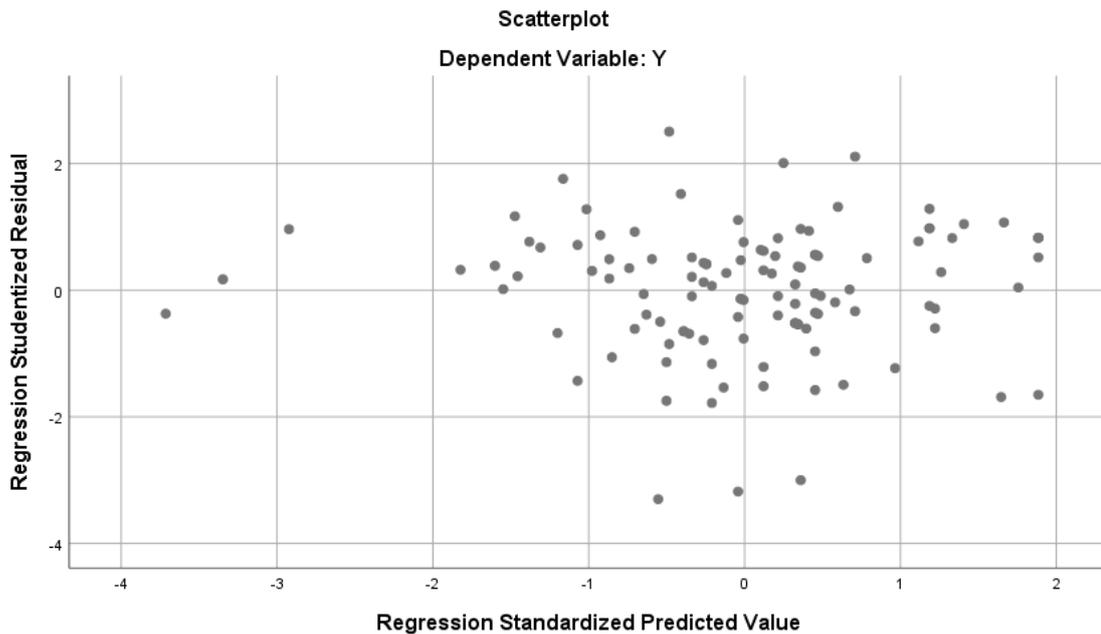
Multicollinearity Test done For know how much strong connection intervariable independent . For know matter the can seen If mark *Tolerance* more from 0.10 and has mark *Variance Inflation Factor* (VIF) is less out of 10.

Based on Multicollinearity Test Results show that mark *Tolerance* from The Relevance of the World of Work (X) is .394 and Perception The use of (Z) is .394, which is the result from the Tolerance more big from 0.10. Meanwhile mark *Variance Inflation Factor* (VIF) of Relevance to the World of Work of 2,537 and Perception Use by 2,537 more small out of 10. This means that all variables independent own strong and resilient relationship used in a way simultaneously .

### Heteroscedasticity Test

Heteroscedasticity Test is one of the tool statistics used For test whether in the residual regression model different models arise from One observation to observation other (*Pareto: Jurnal Riset Ekonomi dan Bisnis*, t.t.).

**Figure 3. Heteroscedasticity Test**



Seen from the graph above show distribution dot, dot, dot in a way random around line zero on the Y axis , and No form pattern like funnel or form curve others . Can concluded that No happen heteroscedasticity , so this data can used validly .

### Simultaneous Test (F Test)



This test done use know influence simultaneous variables independent to variables dependent , with see significance F value at alpha level 0.05 or 5%. If mark significant F test below 0.05 or 5 % then variables independent influential to variables dependent .

**Table 3. Simultaneous Test (F Test)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1494,936	2	747,468	68,786	.000b
	Residual	1227,926	113	10,867		
	Total	2722.862	115			

a. Dependent Variable: Adoption *Artificial Intelligence* (AI)

b. Predictors: (Constant), Perception Use , Relevance to the World of Work

Simultaneous Tests performed show F value of 68.786 with significance of .0000 so that can concluded variables independent influential significant to variables dependent , which means the data is distributed normally .

**Partial Test (t-Test)**

Partial test done For know influence intervariable independent to variables dependent . According to (2023), the variable independent it is said own influence to variables dependent if mark significance > 0.05 or t count > t table .

**Table 4. Partial Test (t-Test)**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	(Constant)	1,519	1,650		.921	.359
	X	.398	.112	.358	3,560	.001
	Z	.462	.462	.427	4,246	.000



Based on the results of the t-test that have been done show that variable X has t value 3.560, with mark significant 0.001, and variable Z has t value 4.246, with own mark significant 0.000. Can concluded that variable X and variable Z have an influence positive and significant to variable Y. With Thus , the hypothesis that shows that existence influence partial between variable X and variable Z against variable Y can accepted . Besides that , the value of the Beta coefficient shows variable Z has Beta value is 0.427, so have more power dominant than variable X which has Beta value 0.358. In overall , results from the t test shows existence contribution real from variables independent to variables dependent (Wahyuni, Amelia, & Rafiki, 2023).

### **Relevance to the World of Work Influential Significant to Student AI Adoption Accountancy**

Test results indicates that relevance to the world of work impact in a way real to AI adoption ) in students accounting . Findings This disclose about the more strong understanding student in understand demands industry latest including need digital literacy , capacity analytical , and use technology automation so will the more tall desire they in use AI technology in activity learning and in professional readiness . Therefore , the relevance of the world of work become variables significant influence readiness student adapt with profession increasingly accounting consolidated .

This result in harmony with findings that explain that knowledge about needs industry digitally based substantial strengthen readiness student in intelligence AI creation . Research also suggests that suitability demands work own crucial role in form willingness student For adopt technology new in field accounting . With Thus , the relevance of the world of work play a role dominant in push increasing AI adoption by students accountancy (Saputri, Mahfudzoh, Wicaksono, Kholilah, & Istiqomah, 2025)

### **Perception Use Influential Significant to Student AI Adoption Accountancy**

Test results inform that perception use own influence positive and significant level AI adoption . Students who find AI easy operable , useful , optimal, and can support understanding accountancy show trend more tend adopt technology said . This is support theory *The Technology Acceptance Model* (TAM) which outlines that perception perceived ease of use and perception usefulness ( *perceived usefulness* ) becomes determinant significant to intention use something technology

Research result This in accordance with research that shows that perception the convenience and benefits of AI are related direct to intention use technology learning accounting . Besides that , research also informs that students who perceive AI is proven effective and potential increase efficiency settlement task academic impact on increasing level adoption . Research results This confirm that perception use is variables The center that influences level AI (Stevanus Salim dkk., 2025)adoption

## **5. CONCLUSION**

Research result This show that Relevance of the World of Work and Perception Use own significant influence to Adoption *Artificial Intelligence* (AI) by students Accountancy Faculty Economics and Business , University Tadulako . Research results prove that Relevance to the World of Work become factor dominant



in push student adopt *Artificial Intelligence* (AI) for support work they in field Accounting . In line with the results findings that say that knowledge about needs digital - based industry strengthens desire and readiness student in intelligence AI- made Perception Usage itself also has an influence in a way significant in Adoption *Artificial Intelligence* (AI). With ease the operations offered and can support in understanding accounting , so that push students in adopt technology This is supported by the theory *The Technology Acceptance Model* (TAM) says that perception usability and perception convenience become factor important to intention use something technology

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