Jurnal Akuntansi Berkelanjutan Indonesia
Vol. 7, No. 2, Mei 2024
ISSN 2615-7896

Received : 7 March 2024 Revised: 19 April 2024 Accepted: 25 April 2024 Published : 31 Mei 2024

THE IMPACT OF ARTIFICIAL INTELLIGENCE TECHNOLOGY ON THE ACCOUNTING PROFESSION
(Case Studi In Indonesia And Malaysia)

Sri Mulyati[*1)], Syifa Puji Lestari[2)], Siti Hajar Bt. Ab. Hadi[3)]
[1,2)]Sekolah Tinggi Ilmu Ekonomi Sutaatmadja, [3)] Universiti Islam Antarabangsa Selangor, Malaysia
Email : srimulyati@stiesa.ac.id

Abstract

The aim of this research is to determine the impact of the usefulness and convenience of artificial intelligence technology on the accounting profession based on the perspective of accounting students. This research includes survey research with questionnaires. The population in this study were 100 students from the Accounting Study Program at STIE Sutaatmadjha Subang and Islamic University Antarbangsa Selangor Malaysia. Sampling used the purposive sampling method. The sample in this study was 74 Accounting students from STIE Sutaatmadjha Subang and 26 Accounting students from the Islamic University Antarbangsa Selangor Malaysia. The data analysis technique uses Linear Regression Analysis techniques and independent simple t-test. The results of this research show that the usefulness and convenience of artificial intelligence have a positive effect on the accounting profession. The magnitude of the influence of the usefulness and convenience of Artificial Intelligence technology on the accounting profession is 33.5%.

Keywords: Usefulness; Convenience; Artificial Intelligence; Accounting Profession.

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui dampak kegunaan dan kemudahan teknologi kecerdasan buatan terhadap profesi akuntansi berdasarkan perspektif mahasiswa akuntansi. Penelitian ini meliputi penelitian survei dengan angket. Populasi dalam penelitian ini adalah 100 mahasiswa dari Program Studi Akuntansi STIE Sutaatmadjha Subang dan Islamic University Antarbangsa Selangor Malaysia. Pengambilan sampel menggunakan metode purposive sampling. Sampel dalam penelitian ini adalah 74 mahasiswa Akuntansi dari STIE Sutaatmadjha Subang dan 26 mahasiswa Akuntansi dari Islamic University Antarbangsa Selangor Malaysia. Teknik analisis data menggunakan teknik Analisis Regresi Linier dan uji t sederhana mandiri. Hasil penelitian ini menunjukkan bahwa kegunaan dan kemudahan kecerdasan buatan berpengaruh positif terhadap profesi akuntansi. Besarnya pengaruh kegunaan dan kemudahan teknologi Artificial Intelligence terhadap profesi akuntansi adalah 33,5%.

Kata kunci: Kegunaan; Kenyamanan; Kecerdasan buatan; Profesi Akuntansi.

* Corresponding author's e-mail: srimulyati@stiesa.ac.id

1. INTRODUCTION

Along with the increasing times and technology. Now many companies are using AI to carry out various activities as an example in terms of making financial records. Thus, this phenomenon results in the threat of the existing accounting profession. Now companies think that the existence of AI makes work easier, while in fact even though technology is increasingly sophisticated but the name of the accountant profession still cannot be replaced with technology, even though the performance between robots and humans is different, with such phenomena it encourages researchers to conduct research on the impact of AI for the accounting profession.

In the current era of globalization, competition is becoming increasingly fierce and only those who are ready and have adequate provisions and professionalism can grow and survive. Every profession is required to work professionally. Special abilities and skills possessed are a must so that the profession is able to compete in today's business world. However, in addition to special abilities and expertise, a profession must have a high awareness to recognize opportunities that arise and track the development of the industrial revolution (Rosmida, 2019). Due to the significant influence of the internet on human life, eventually digital utilization using the internet in the world of work is also affected. One of them that will be discussed is the impact of artificial intelligence technology that is influential in accounting work, especially on the ethical performance of accountants in the Company.

Professional groups, such as accountants, have a code of behavioral ethics called professional ethics. The code seeks to ensure high standards of competence among group members, regulate their relationships, and promote and protect the image of the profession and the welfare of the professional community (Agoes, 2012; David et al., 1994).

The management control system plays a very important role in the development of the company. If a company does not have a management control system or the system that is run less effectively then the company's goals will not be achieved. Conversely, the better the management control system applied, the company can grow rapidly. The definition of a management control system is an integrated system consisting of processes, strategies, accounting, accountability, budgeting, and programming that has the aim of helping individuals in running a company or organization so that the results to be achieved can be as optimal as possible (Sukarno, 2022). Management control systems contribute to organizations success by providing credible and personalized information on value creation and destruction, enabling effective decision making (Hartmann et al., 2020).

The field of accounting is one that has evolved from one century to the next, albeit with some ups and downs along the way. Technological advances have made it possible to automate almost every industry. Human life and social interaction will be transformed by new technologies and methods that combine analog, digital, and biological (Tjandrawinata, 2016), Due to significant advances in accounting as a result of the development of information technology in the Big Data era, accounting

* Corresponding author's e-mail: srimulyati@stiesa.ac.id

is one of the professions most affected by the 4.0 era, namely accountant performance (Rosmida, 2019).

Previous research conducted by Alghafiqi Universitas Padjajaran (2022) provides an overview of how accounting educators and professionals respond to these technological developments and provides further discussion on what accounting professions, institutions and graduates must do to face the challenges of change caused by technological developments (Alghafiqi, 2022). Deep integration of emerging technologies such as big data, ML and AI in accounting has introduced tremendous changes to the accounting profession, such as re-engineering accounting procedures, reducing errors and distortions of accounting information, improving accounting efficiency and promoting transformation of accounting career structures. This article presents a broad and deep integration between AI technology and accounting. While top accounting firms embrace these new technologies and challenges, accounting professionals (practitioners, educators, and students) are expected to expand their technological knowledge, creating more efficient accounting practices.

This study was conducted to re-examine the research conducted by (Alghafiqi, 2022), whether previous research is consistent with current research. The differences between this research and previous research are: (1) this research was conducted at STIE Sutaatmadja Subang (STIESA) and Selangor Islamic University Malaysia (UIS), while the previous research was based on literature studies, (2) this research used variables or indicators to measure it, namely ease and usability, while previous research used accounting profession variables, artificial intelligence, big data, machine learning, (3) this study uses quantitative methods of primary data with samples obtained from the results of questionnaires conducted to accounting students, while the data used in previous studies used a normative juridical approach with literature studies with secondary data.

The reason for choosing research objects at STIE Sutaatmadja Subang and Selangor Islamic University Malaysia is because the campus is one of the universities that already has a Very Good Higher Education Accreditation Index. Likewise, the Accounting department has also been accredited very well. So the researcher concluded that accounting students at STIE Sutaatmadja Subang and Islamic University Selangor Malaysia have great interest potential to follow Accounting Professionals.

2. LITERATURE REVIEW

Theory of Planed Behavior

The theory of planned behavior or Theory of Planed Behavior is a development of the previous theory, namely the theory of reasoned action (theory of reasoned action) proposed by Icek Ajzen and Martin Fishbein. In the theory of reasoned action, where this theory is a theory used to predict a person's behavior. The theory of reasoned action has two main predictions in assessing a person's intention to behave, namely attitude toward the behavior and subjective norm (Ajzen, 2005; Nazarudin & Sayd, 2023).

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

The theory of reasoned action was later expanded and modified by Icek Ajzen into the Theory of planned behavior. According to Ajzen's analysis, the theory of reasoned action (TRA) can only be used for behavior that is completely under the control of the individual, and is not appropriate if it is used to explain behavior that is not fully under the control of the individual because of other factors that may inhibit or support the achievement of the individual's intention to behave, so Ajzen in the Theory of planned behavior (TPB) adds one antecedent factor, namely perceived behavior Control.

In the Theory of planned behavior (theory of planned behavior) explains that a person's behavior will arise because of the intention to behave. The theory of planned behavior is devoted to a person's specific behavior and to all behavior in general. A person's intention to behave can be predicted by three things, namely attitude toward the behavior, subjective norm, and perceived behavioral control. Attitude toward the behavior is the overall evaluation of a person's positive or negative to display a certain behavior. Subjective norms are a person's beliefs about the demands of others that are considered important for him to be willing to display or not display a certain behavior in accordance with the demands. Perceived behavioral control is a person's perception of his or her ability to display a particular behavior (Ajzen, 2005; Nazarudin & Sayd, 2023).

Artificial Intelligence

The name Artificial Intelligence was coined by John McCarthy and is an experimental branch of computer science that follows its goal of creating intelligent machines that can perform various tasks using its intelligence (Yadav et al., 2017). Artificial intelligence (AI), in its broadest sense, is intelligence exhibited by machines, particularly computer systems, as opposed to the natural intelligence of living beings. It is a field of research in computer science that develops and studies methods and software which enable machines to perceive their environment and uses learning and intelligence to take actions that maximize their chances of achieving defined goals. Such machines may be called AI (‘Artificial Intelligence’, 2024).

AI is a technology developed to know and model human thought processes and design machines to imitate human behavior (Supriyadi & Asih, 2021). With AI technology that was created to be able to carry out activities in such a way as humans have become a concern for people's lives as AI can carry out legal actions or legal acts that are the same as can be done by humans. AI itself is a technology that requires data to be used as knowledge, just like humans. AI can be applied in various ways by focusing on machine intelligence so that it can respond like humans. Important points in the AI process are learning, reasoning, and self-correction (Bagana et al., 2021).

There are 2 (two) factors to measure artificial intelligence, namely:

a. Perception of Ease of Use Perceived (Ease of Use Perceived)
   In (Davis, 1989) it is stated that "ease" means "freedom from difficulty or great effort". Furthermore, "ease to us perceived" is defined as "the degree to which a person believes that using a particular system would be free of effort". If applied to the library information system, then it means that users believe that

* Corresponding author’s e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

the library information system is easy to use so that it does not require hard effort and will be free from difficulties.

b. Usefulness Perceived

In (Davis, 1989) it is stated that "the degree to which a person believes that using a particular system would enhance his or her job performance." It is intended that users believe that by using the library's information system will improve its performance. This illustrates the benefits of the system from its users relating to various aspects. So in the perception of usefulness this forms a belief for decision making whether to use information systems or not.

Accounting Profession

The term profession comes from Greek, namely professus means an activity or work associated with an oath or promise that is relgius, so that there is an inner bond for someone who has the profession not to violate and maintain the sanctity of his profession (Lisnasari et al., 2008). According to (Rahayu & Kusumah, 2010), in their research revealed that the accountant profession is the scope of work or accounting activities carried out by accountants. Accounting activities are a process consisting of identifying, measuring, and reporting economic information.

The accountant profession is a job that requires training and mastery of a special knowledge. A profession usually has a professional association, code of ethics, and certification and licensing processes that are specific to the field of the profession. The accountant profession according to the International Federation of Accountants (Andrie, 2009) is all fields of work that use expertise in accounting, including the field of work of public accountants, internal accountants who work in industrial, financial or commercial companies, accountants who work in government, and accountants as educators.

Ethics Prof

Ethics comes from the Greek word, which in the singular is ethos, and in the plural ta etha. Ethics can be interpreted as habits, morals, morals, character, or disposition that refer to the values or behavior of groups of individuals. While ta etha means customs, namely the norms adopted by certain groups, groups, or societies regarding good and bad deeds (Setiari, 2023). Ethics is a critical and logical reflection on the values and norms used as a means of self-control (Ardianingsih, 2018). The rationale that underlies every profession needed for professional ethics is public trust because the community will highly appreciate professions that apply high quality standards to the implementation of their members' professional work (Mulyadi, 2014).

The Code of Professional Ethics for Public Accountants effective from January 1, 2010 was prepared by the Indonesian Institute of Accountants (IAI) which refers to the Code of Ethics for Professional Accountants published by The International Ethics Standard Board for Accountants edition in 2008. The Indonesian Institute of Accountants is the only accountant professional organization in Indonesia consisting of auditors of various types (independent auditors and internal auditors), management accountants, accountants who work as educators and public sector accountants (Mulyadi, 2014).

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

Based on some of the understandings and explanations above, it can be concluded that professional ethics are provisions that regulate what is good and what is bad and about moral rights and obligations that must be obeyed by someone who has a full-time job or profession and lives from the job by relying on a high skill. Professional ethics of accountants can be seen based on the following code of ethics of the Indonesian Institute of Accountants: (a) Integrity, (b) Objectivity, (c) Professional competence and prudence. (d) Confidentiality. (e) Professional Conduct.

The influence of the use of artificial intelligence technology on the accounting profession based on the perspective of accounting students

According to Encyclopedia Britannica, Artificial Agility is the ability of a Digital Computer or Computer-controlled Robot to perform tasks commonly associated with intelligent beings. In line with research conducted by Budi Prasetiyo on the influence of artificial intelligence personal assistants on smartphones on people's lifestyles among TVs, stated that all indicators in Artificial Intelligence Personal Assistant (UP) have a high level of relationship, so it can be concluded that Artificial Intelligence Personal Assistant improves the quality of work.

Based on this description, the first hypothesis can be formulated as follows:

H1: There is a positive influence of the use of artificial intelligence technology on the accounting profession based on the perspective of accounting students.

The Effect of the Ease of Artificial Intelligence Technology on the Accounting Profession Based on the Perspective of Accounting Students

Stuart J. Russell and Peter Norvig, according to them, the definition of Artificial Intelligence is a computer device that is able to understand its environment and can also perform actions that maximize its chances of success in that environment for several purposes.

The results of previous research conducted by (PRASETIYO, 2021) show that the ease of Artificial Intelligence can have a positive influence, if users do it in accordance with commands that can refer to user productivity activities such as, checking stocks regularly, making auto reminders, and others. This is in accordance with theories related to the need for technology. Someone will use technology in any way to facilitate their activities, so technology is felt to be very influential on the emergence of ethical behavior and someone who behaves unethically will have low ethics. Based on this description, the second hypothesis can be formulated as follows:

H2: There is a positive influence of the ease of artificial intelligence technology on the accounting profession based on the perspective of accounting students.

The Influence of the Usefulness and Ease of Artificial Intelligence Technology on the Accounting profession Based on the Perspective of Accounting Students

The influence between the usefulness and convenience of artificial intelligence in the accounting profession based on the accountant's code of ethics

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

indicates that there is a relationship between these factors. Based on this description, the third hypothesis can be formulated as follows:

H3: There is a positive influence of the usefulness and convenience of artificial intelligence technology on the accounting profession based on the perspective of accounting students.

3. RESEARCH METHOD

The research method used in this study is a descriptive method of analysis with a qualitative approach. The data source used in this study used primary data. His research units are accounting students in Indonesia and Malaysia. This type of research is a causality research, which is research to test hypotheses that see the influence between independent variables (Perspective of accounting students of STIE Sutaatmadjha Subang and International Islamic University of Selangor, Artificial Intelligence) to the dependent variable, namely (Accounting Profession). The dependent variables used in this study are: The accounting profession is disciplined from five indicators, namely: a) integrity; b) objectivity; 3) competence and prudence; 4) confidentiality; 5) Professional conduct. While the independent variable in this study is Artifical Inntelegence (AI) which consists of two measurement indicators, namely: a) Usability and b) convenience.

Measurement of variables in this study was carried out using questionnaires with stratified scores (intervals). Interval scale is a scale that distinguishes categories with certain intervals or distances with the same distance between categories. The score on this research scale is determined based on the information needs of each variable. The questionnaire with interval scales for independent and dependent variables is as follows: Strongly Agree (SS) : score 5; Agree (S): score 4; Neutral (N): score 3; Disagree (TS): score 2; Strongly Disagree (STS) : score 1
The data analysis techniques are carried out with the following stages: descriptive statistical analysis, validity test, reliability test, classical assumption test (normality test and heterokedasticity test), and hypothesis testing with multiple regression analysis

4. RESULT AND DISCUSSION

In this study, respondents had various characteristics. The results of the research obtained by distributing questionnaires or questionnaires offline and *online* as many as 100 questionnaires. The number of questionnaires returned 100. That way the total questionnaires that can be processed are as many as 100 questionnaires. In more detail about descriptive research data is explained in the following table:

Table 1. Data Statistics Responden

No	Information	Total	Persentase
1	Universitas		
	1) STIE Sutaatmadja Subang	74	74%
	2) University Islam Antarbangsa Selangor	26	26%

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

No	Information	Total	Persentase
		100	**100%**
2	a. Semester taken at STIESA		
	1) Semeter I – IV	20	27%
	2) Semester V – VIII	54	73%
	1) Semeter I – IV	17	65%
	2) Semester V – VIII	9	35%
			100%
3	Gender		
	a. STIESA Students		
	1) Male	13	18%
	2) Female	61	82%
			100%
	b. UIS Students		
	1) Male	12	46%
	2) Female	14	54%
			100%
4	Age		
	a. STIESA Students		
	18 – 25 Tahun	73	99%
	26 - >30 Tahun	1	1%
			100%
	b. UIS Students		
	18 – 25 Tahun	25	96%
	26 - >30 Tahun	1	4%
			100%

The description of the research variable contains respondents' responses to the indicators of the research variables tested, namely the Usefulness and Ease of Artificial Intelligence in the Accounting Profession on the perception of accounting students measured by a score of 1 (Strongly Disagree) to 5 (Strongly Agree). Determining the criteria for respondents' assessment of research variables is carried out at intervals as follows;

$$Interval = \frac{Highest\ score - Lowest\ score}{number\ of\ classes} = \frac{5-1}{5} = 0{,}80$$

The following limitations are obtained to determine the assessment criteria for respondents:
Table of respondents' assessment criteria:

Tabel 2. Assesment Criteria

Rata - Rata	Assesment Criteria
1.00 – 1.80	Strongly Disagree
1.81 – 2.60	disagree
2.61 – 3.40	Neutral
3.41 – 4.20	Agree
4.21 – 5.00	Strongly agree

* Corresponding author's e-mail: srimulyati@stiesa.ac.id

Respondents' responses are related to variable X Artificial Intelligence in the accounting profession

Based on the answers given by respondents, below is a table of respondents' research for 20 questions in the variable use of artificial intelligence.

Table 3. Respondents' Responses to Variable X

No	Indicator	No Question	Mean	Criteria
1	Use	1.1	3,68	Agree
		1.2	3,69	Agree
		1.3	3,97	Agree
		1.4	4,00	Agree
		1.5	3,88	Agree
		1.6	3,77	Agree
		1.7	3,99	Agree
		1.8	3,90	Agree
		1.9	4,07	Agree
		1.10	4,05	Agree
	Rating Average		**3,90**	Setuju
2	Convenience	2.1	2,28	disagree
		2.2	3,83	Agree
		2.3	2,94	Neutral
		2.4	3,78	Agree
		2.5	2,88	Neutral
		2.6	3,59	Agree
		2.7	3,59	Agree
		2.8	3,79	Agree
		2.9	3,61	Agree
		2.10	3,88	Agree
	Rating Average		**3,48**	Agree

Based on the table above, the average respondents' assessment of the Artificial Intelligence variable use indicator was 3.90 which showed that the average respondent agreed with the questions in the artificial intelligence variable use research indicator and the average respondent's assessment of the convenience indicator in the artificial intelligence variable was 3.48 which showed that the average respondent agreed with the question in the artificial ease indicator intelligence.

Respondents' responses are related to variable Y of the accounting profession

Based on the answers given by respondents, below is a table of respondents' research for 10 questions in the Accounting Profession variable.

Table 4. Respondents' responses to variable Y

No	Indicator	No Question	Mean	Criteria
1	Integrity	1	4,26	strongly agree
		7	4,23	strongly agree
2	Objectivity	2	4,31	strongly agree
		6	4,25	strongly agree

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

No	Indicator	No Question	Mean	Criteria
3	Competence and Care	3	4,31	strongly agree
		8	4,28	strongly agree
4	Confidentiality	4	4,34	strongly agree
		10	4,21	strongly agree
5	Professional Conduct	5	4,38	strongly agree
		9	4,31	strongly agree
Rata-Rata Penilaian			42,88	Sangat Setuju

Source : Primary Data Processed 2023

Based on table 4 the average respondent assessment of the accountant profession variable is 42.88 which shows that the average respondent strongly agrees with the question in the accounting profession variable.

Descriptive Analysis of Variables

Table 5. Statistical Descriptive Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Total_X	100	38	100	73.78	10.535
Total_Y	100	11	50	42.88	6.943
Valid N (listwise)	100				

Source: Primary Data Processed 2023

Table 4 explains that the number of respondents (N) that are valid and can be processed further is 100 respondents. Based on the results of SPSS descriptive statistics processing in the table above, it shows that the average value for variable X is 73.78, while for variable Y it is 42.88. This means that the Artificial Intelligence variable (X) has a big influence on the Accounting Profession (Y).

Data Quality Test

Validity Test

The validity test is used to determine whether or not a questionnaire has been distributed.

Table 6. Variable X Validity Test

Statement	r count	r Table 5%	Validity
X.1	0,591	0,1966	Valid
X.2	0,677	0,1966	Valid
X.3	0,648	0,1966	Valid
X.4	0,580	0,1966	Valid
X.5	0,553	0,1966	Valid
X.6	0,767	0,1966	Valid
X.7	0,736	0,1966	Valid
X.8	0,817	0,1966	Valid
X.9	0,627	0,1966	Valid
X.10	0,737	0,1966	Valid
X.11	0,427	0,1966	Valid
X.12	0,634	0,1966	Valid

* Corresponding author's e-mail: srimulyati@stiesa.ac.id

Statement	r count	r Table 5%	Validity
X.13	0,386	0,1966	Valid
X.14	0,707	0,1966	Valid
X.15	0,395	0,1966	Valid
X.16	0,614	0,1966	Valid
X.17	0,548	0,1966	Valid
X.18	0,694	0,1966	Valid
X.19	0,606	0,1966	Valid
X.20	0,695	0,1966	Valid

Source: Primary Data Processed 2023

Based on the results of the validity test for the Artificial Intelligence (X) variable, results were obtained from 20 statements that were declared valid, because r count is greater than r table. Thus, 20 statements are used as research instruments.

Table 7. Variable Y Validity Test

Statement	r count	r Table5%	Validity
Y.1	0,795	0,1966	Valid
Y.2	0,903	0,1966	Valid
Y.3	0,902	0,1966	Valid
Y.4	0,862	0,1966	Valid
Y.5	0,873	0,1966	Valid
Y.6	0,904	0,1966	Valid
Y.7	0,896	0,1966	Valid
Y.8	0,803	0,1966	Valid
Y.9	0,866	0,1966	Valid
Y.10	0,876	0,1966	Valid

Source: Primary Data Processed 2023

Based on the results of the validity test for the Accounting Profession variable (Y), the results of 10 statements were declared valid, because r count is greater than r table. Thus, 10 statements are used as research instruments.

Reliability or reliability of an instrument is the stability or stability between the results of observations and instruments or measurements.

Table 8. Arfificial Intelligence (X) Reliability Test

Cronbach's Alpha	N of Items
.912	20

Source: Primary Data Processed 2023

Based on the table above, the results of testing the quality motivation variable obtained a Cronbach's Alpha value of 0.912. The value is greater than 0.60 (0.912 > 0.60), so it can be concluded that the respondent's answer to the statement of the Artificial Intelligence indicator is said to be reliable.

* Corresponding author's e-mail: srimulyati@stiesa.ac.id

Table 9. Accounting Professional Reliability Test (Y)

Cronbach's Alpha	N of Items
.963	10

Source: Primary Data Processed 2023

Based on the table above, the results of testing the quality motivation variable obtained a Cronbach's Alpha value of 0.963. The value is greater than 0.60 (0.963 > 0.60), so it can be concluded that the respondent's answer to the statement of the Accounting Professional indicator is said to be reliable.

Table 10. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	5.80523143
Most Extreme Differences	Absolute	.065
	Positive	.053
	Negative	-.065
Test Statistic		.065
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Primary Data Processed 2023

In the table above, it can be seen that the results of the normality test show a total of N or 100 respondents and Asymp values. A sig of 0.200 can be inferred that the data is normally distributed where the value of Asymp. Sig 0.200 > 0.05 which means that this indicates that the regression model is feasible because it satisfies the normality assumption of normality distributed data.

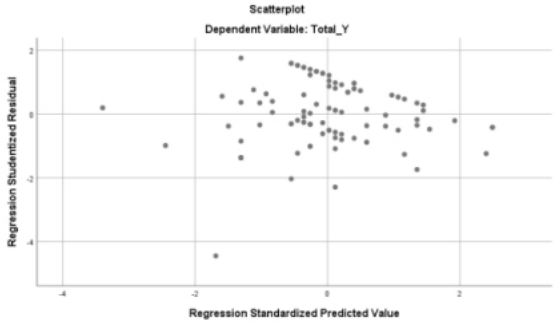

Figure 2. ***Heteroscedasticity Test Results***
Source: Primary Data Processed 2023

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

From the graph of scatterplots it can be seen that the spread points are randomly spread both above and below the number 0 on the Y axis. It can be concluded that heterokedasticity does not occur in the regression model. Thus, this regression model is feasible to be used to predict the impact of artificial intelligence technology on the accounting profession.

Test Significant Partial Parameter (T)

Table 11. Significant Test of T X1 Simutan

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.424	3.713		4.423	.000
	Kegunaan_AI	.678	.094	.589	7.209	.000

a. Dependent Variable: Profesi_Akuntansi

Source: Primary Data Processed 2023

Table 12. Significant Test of T X2 Simutan

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26.486	3.971		6.670	.000
	Kemudahan_AI	.471	.113	.389	4.184	.000

a. Dependent Variable: Profesi_Akuntansi

Source: Primary Data Processed 2023

Simultaneous Significant (F)

Table 13. Significant Test Results F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1662.119	2	831.060	25.917	.000[b]
	Residual	3110.441	97	32.066		
	Total	4772.560	99			

a. Dependent Variable: Profesi_Akuntansi

b. Predictors: (Constant), Kemudahan_AI , Kegunaan_AI

Source: Primary Data Processed 2023

Coefficient of Determination

Table 14. ***Coefficient of Determination Test***

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.590[a]	.348	.335	5.663

a. Predictors: (Constant), Kemudahan_AI , Kegunaan_AI

Based on the table above, it states that the value of R Square (Coefficient of determination) is 0.348. But because this study uses two independent variables, the value used in the Adjusted R Square is 0.335. Thus, it can be concluded that 33.5%

* Corresponding author's e-mail: srimulyati@stiesa.ac.id

of the variation of the accounting profession is influenced by both variables, namely the usefulness and ease of artificial intelligence technology. While the rest (100% – 33.5% = 66.5%) were influenced by other variables that were not in this study.

Discussion

The Effect of the Use of Artificial Intelligence Technology on the Accounting Profession Based on the Perspective of Accounting Students

Based on the total score of questionnaire answers that have been distributed to 100 respondents who know artificial intelligence and accounting professional ethics, for the usability variable (X1) has an average assessment of 10 indicators with 10 statements of 3.90 which means it agrees when viewed in the respondent assessment criteria table.

The results of the study support the first hypothesis which shows that the Impact variable of the use of Artificial Intelligence Technology affects the accounting profession based on the Perception of Accounting Students. The first hypothesis testing resulted in a calculated t value > t table of 7.209 > 1.984 with a signification level of 0.000 < 0.05 and the regression coefficient has a sign (+), so it means that the hypothesis in this study is accepted, which in this study states that the variable Usefulness of Artificial Intelligence Technology has a positive effect on the Accounting Profession. This shows that it can be concluded that the usefulness of Artificial Intelligence Technology affects the Accounting Profession, so that the first hypothesis in this study is declared accepted.

The impact of Artificial Intelligence on the accounting profession based on the perspective of accounting students indicates that there is a relationship between these factors. The usefulness and convenience of artificial intelligence is defined as how Artificial Intelligence plays a role in helping work.

The Accounting profession referred to in this study is about accountant professional ethics. Accounting Students who have knowledge of accountant professional ethics will better understand the ins and outs of applicable accountant professional ethics and encourage Accounting Students to behave or behave according to the code of ethics they know. Where this is also shown from the results of the answers collected that accounting students have understood and know about the accountant professional code of ethics. This also has a very good effect so that later they carry out their duties and responsibilities in accordance with the code of ethics. The more or wider knowledge of accountant professional ethics possessed by an Accounting Student will affect the perception of Accounting Students in assessing the impact of artificial intelligence for the accounting profession in the future.

The Effect of the Ease of Artificial Intelligence Technology on the Accounting Profession Based on the Perspective of Accounting Students

Based on the total score of questionnaire answers that have been distributed to 100 respondents who know artificial intelligence and accounting professional ethics, for the convenience variable (X2) has an average assessment of 10 indicators

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

with 10 statements of 3.48 which means it agrees when viewed in the respondent assessment criteria table.

The results of the study support the second hypothesis which shows that the variable ease of artificial intelligence technology affects the accounting profession based on the Perception of Accounting Students. The variable ease of artificial intelligence has a significance value of 0.000 where the value is smaller than 0.05. Therefore, it can be concluded that the ease of artificial intelligence technology affects the accounting profession based on the Perception of Accounting Students. So that the second hypothesis in this study was declared accepted.

The influence of the variable ease of Artificial Intelligence on the accounting profession with the results of R Square is only 33.5%, this happens because students disagree with the questionnaire's statement that AI is impractical, inflexible and very difficult to use. Meanwhile, with the statement that AI is easy to use overall, it is the biggest point in the statement revealed in the convenience questionnaire.

So it can be concluded that in the use of Artificial Intelligence according to students who have a high tendency to Artificial, it will assume a high level of convenience as well. This is because where people who understand AI will not necessarily also do good or ethical. This is due to pressure factors that make them act unethically. This is also explained in the theory of cognitive dissonance, where this theory suggests that human behavior is often not in accordance with opinions and attitudes or what they do is often contrary to their own beliefs and consciences that cannot be justified (Setiadi, 2003 in Jaya, 2016).

The Effect of the Usefulness and Ease of Artificial Intelligence Technology on the Accounting Profession Based on the Perspective of Accounting Students

The results of statistical tests conducted in this study show that the usefulness and ease of Artificial Intelligence technology has a positive and significant influence on the Accounting Profession. It can be seen from the simultaneous test (F test) showing the results of the Anova or Ftest value obtained F count of 25.917 greater than F table which is 3.09 with a signification level of 0.000 lower than α 0.05. Thus, it can be concluded that the variables of Usefulness and Ease of Artificial Intelligence Technology together affect simultaneously the Accounting Profession.

Meanwhile, if based on the test results, the coefficient of determination shows the value in the *Adjusted R Square*, which is 0.335. Thus, it can be concluded that 33.5% of the variation of the Accounting Profession is influenced by both variables, namely the usefulness and ease of Artificial Intelligence technology. While the rest (100% – 33.5% = 66.6%) were explained or influenced by other variables that were not in this study.

5. CONCLUSION

Based on the results of data analysis and discussion, the following conclusions can be drawn: a) The usefulness of artificial intelligence has a positive effect on the accounting profession. Then Accounting Students will assess the

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

practice of using Artificial Intelligence as a practice that helps facilitate work; 2) The ease of artificial intelligence has a positive effect on the accounting profession. Then Accounting Students will assess the practice of using Artificial Intelligence as a practice that helps facilitate work; 3) The use and convenience of artificial intelligence technology simultaneously affects the accounting profession based on the perspective of accounting students of STIE Sutaatmadja Subang and International Islamic University Selangor.

This study has a number of limitations, including the following: 1) The number of samples taken is still small and less diverse, because it only takes samples from two universities, so it cannot represent the characteristics of all existing Accounting Students; 2) This study limits only to two factors that play a role in respondents' perceptions, namely Artificial Intelligence and the accounting profession. So it is possible that there are still other factors that influence perception and play a role; 3) This study uses questionnaires in obtaining data, so that the data collected only describes students' opinions on the accounting profession. This makes the data can lead to bias, because researchers cannot control respondents' answers that do not show the real situation.

Suggestions that can be given from this study are: 1) For further researchers can add research objects so that they can reflect the characteristics of all accounting students in Indonesia and Malaysia. 2) Add other factors such as religion in future research; 3) Surveys with other methods are recommended, such as direct interviews so that researchers can find out things from respondents in more depth and can be monitored over respondents' answers in answering statements.

REFERENCES

Agoes, S. (2012). *Auditing: Petunjuk Praktis Pemeriksaan Akuntan Oleh Auntan Publik*. Salemba Empat.

Ajzen, I. (2005). *Attitudes, Personality And Behaviour*. Mcgraw-Hill Education (Uk).

Alghafiqi, B. (2022). *Dampak Teknologi Artificial Intelligence Pada Profesi Akuntansi*. *4*(6).

Ardianingsih, A. (2018). *Audit Laporan Keuangan*. Bumi Aksara.

Artificial Intelligence. (2024). In *Wikipedia*. Https://En.Wikipedia.Org/W/Index.Php?Title=Artificial_Intelligence&Oldid=1216785703

Bagana, B. D., Irsad, M., & Santoso, I. H. (2021). Artificial Intelligence As A Human Substitution? Customer's Perception Of The Conversational User Interface In Banking Industry Based On Utaut Concept. *Review Of Management And Entrepreneurship*, *5*(1), 33–44.

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

David, J. M., Kantor, J., & Greenberg, I. (1994). Possible Ethical Issues And Their Impact On The Firm: Perceptions Held By Public Accountants. *Journal Of Business Ethics*, *13*(12), 919–937. Https://Doi.Org/10.1007/Bf00881662

Davis, F. D. (1989). Perceived Usefulness, Perceived Ease Of Use, And User Acceptance Of Information Technology. *Mis Quarterly*, 319–340.

Hartmann, F., Kraus, K., Anthony, R., & Govindarajan, V. (2020). *Ebook: Management Control Systems*, *2e*. Mcgraw Hill.

Lisnasari, Nurainah, R., & Fitriyani. (2008). *Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (Ppak).(Studi Empiris Di Universitas Indonesia)*. The 2nd Accounting Converence,1st Doctoral Colloquium And Accounting Workshop, Depok.

Mulyadi. (2014). *Auditing* (6th Ed.). Salemba Empat.

Nazarudin, H., & Sayd, A. I. (2023). Penerapan Teori Planned Of Behavior Untuk Memprediksi Niat Berkunjung Pada Obyek Wisata Kabupaten Lembata Di Masa Pendemi Covid 19. *Jurnal Penelitian Manajemen Terapan (Penataran)*, *8*(1), 104–110.

Prasetiyo, B. (2021). *Pengaruh Artificial Intelegent Personal Assistant Pada Smartphone Terhadap Gaya Hidup Masyarakat Pada Antara Tv*.

Rahayu, S., & Kusumah, R. W. (2010). *Analisis Faktor-Faktor Yang Mempengaruhi Minat Untuk Mengikuti Program Pendidikan Profesi Akuntansi (Ppak)(Survey Pada Mahasiswa Dan Alumni Program Studi Akuntansi S1 Universitas X Bandung)*.

Rosmida, R. (2019). Transformasi Peran Akuntan Dalam Era Revolusi Industri 4.0 Dan Tantangan Era Society 5.0. *Inovbiz: Jurnal Inovasi Bisnis*, *7*(2), 206. Https://Doi.Org/10.35314/Inovbiz.V7i2.1197

Setiari, N. K. E. (2023). *Pengaruh Pengalaman Kerja, Etika Kerja Dan Motivasi Kerja Terhadap Kinerja Karyawan Pada Akana Boutique Hotel Sanur*.

Sukarno, E. (2022). *Sistem Pengendalian Manajemen* (Pertama). Pt. Gramedia Pustaka Utama.

Supriyadi, E. I., & Asih, D. B. (2021). Implementasi Artificial Intelligence (Ai) Di Bidang Administrasi Publik Pada Era Revolusi Industri 4.0. *Jurnal Rasi*, *2*(2), 12–22. Https://Doi.Org/10.52496/Rasi.V2i2.62

* Corresponding author's e-mail: srimulyati@stiesa.ac.id
http://openjournal.unpam.ac.id/index.php/JABI

Tjandrawinata, R. (2016). *Industri 4.0: Revolusi Industri Abad Ini Dan Pengaruhnya Pada Bidang Kesehatan Dan Bioteknologi*. Https://Doi.Org/10.5281/Zenodo.49404

Yadav, A., Gupta, V., Sahu, H., & Shrimal, S. (2017). Artificial Intelligence-New Era. *International Journal Of New Technology And Research*, *3*(3), 263339.

* Corresponding author's e-mail: srimulyati@stiesa.ac.id