

## Students' Perceptions of Artificial Intelligence in Their Future Audit Careers: A Descriptive Quantitative Analysis

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### ABSTRACT

The integration of artificial intelligence into the field of auditing is a major development that is redefining the profession's prospects and will profoundly influence the next generation of auditors. While much research focuses on the experience of practicing professionals, few studies have examined how future auditors perceive these technological changes and how this might affect their future careers. This descriptive quantitative research analyses the perceptions of 320 master's students in accounting and auditing regarding the role of AI in their professional future. Using a structured questionnaire and gender-based quota sampling, the study analyses how students perceive AI as a threat or an opportunity, their vision of the evolving professional role, and how prepared they are for technological changes. The descriptive results show nuanced perceptions: students recognize the potential gains in efficiency, while acknowledging the limitations and challenges that AI can pose to established auditing practices. The analysis also reveals varying levels of technological anxiety and preparedness depending on profiles, providing useful insights for rethinking training programmes and teaching practices. This study therefore provides new insights into how the next generation of auditors envisions their future in a professional environment enriched by AI and provides valuable insights for academic institutions and professional organizations.

**Keywords:** Artificial Intelligence, Future auditors, Technology perceptions, Audit education, Professional development, Career expectations

### INTRODUCTION

The field of financial auditing is experiencing a significant technological transformation, largely propelled by the emergence of artificial intelligence (AI) and associated technologies. This change is situated within a larger framework that is Industry 4.0. In this demanding environment, the rapid increase in digital data, the complexity of information systems, and the emergence of new risks are challenging the validity of conventional audit techniques that rely on manual processing and sampling (Kokina & Davenport, 2017; Zhang et al., 2023).

Confronted with changing client demands and increasing data intricacy, the necessity for digitalization compels audit firms to fundamentally revise their conventional practices and hasten their pursuit of technological advancements. This change requires significant financial commitment: In 2023, Deloitte revealed a three-year

investment of \$1.4 billion in artificial intelligence and automation, whereas, in 2024, EY aimed to educate 100,000 of its employees in new technologies by 2025 (Deloitte, 2023; Ernst & Young, 2024).

The changes initiated by AI extend beyond merely automating repetitive tasks. Appelbaum et al. (2018) illustrate that AI is transforming the three fundamental aspects of auditing: planning via predictive risk analysis, execution through comprehensive data processing, and communication through automated report generation. Recent empirical research supports this change: machine learning algorithms greatly enhance the identification of financial anomalies, while robotic process automation (RPA) significantly decreases the time allocated to substantive testing (Moffitt et al., 2018). This progression shifts the auditor's role from that of a verifier to that of a strategic analyst and interpreter of algorithmic insights.

Nonetheless, this technological shift prompts significant inquiries regarding the readiness of the upcoming generation of auditors. According to the International Certified Accountants and Auditors Association (ICAEA, 2024), although 69% of audit professionals have a positive attitude towards the use of AI, a significant gap persists between theoretical recognition of the benefits and actual practical implementation. This dissonance suggests that the factors of technology acceptance in professional contexts are more complex than traditional training approaches suggest.

Recent research on higher education shows that students have varied perceptions about the use of AI in their education. Although nearly 79% of them regularly use generative AI tools, concerns remain, particularly regarding academic integrity, data confidentiality, and ethical issues (Almassaad et al., 2024). In the field of accounting, Lebanese students are generally favourable to AI adoption in their future careers. They possess basic digital skills, but face challenges related to a lack of exposure to real-world applications along with limited instructor AI experience (Abdo-Salloum & Al-Mousawi, 2025; Gilreath et al., 2025).

Paradoxically, as the profession rapidly transforms, academic research has focused primarily on the perceptions and experiences of current practitioners, largely neglecting the perspectives of future professionals. Master's students in accounting and auditing, who represent tomorrow's workforce, are developing their professional representations in a context where AI is becoming ubiquitous. Their perceptions of these technologies, their expectations regarding the profession evolution, and their sense of preparedness for technological change are crucial issues for adapting training curricula and preparing the profession for future challenges.

Today's students will practice their profession in a technological environment radically different from that of their predecessors. Unlike experienced auditors who must adapt to emerging technologies, this new generation will directly build their professional identity in an AI-augmented audit context. Their perceptions along with their preparation level will largely determine the success of this technological transition across the profession.

Considering these findings, this research poses the following central question:

*How do future auditors perceive artificial intelligence in their future profession?*

This problem is broken down into three specific research questions:

1. What are students' perceptions of AI as an opportunity or threat to their future career as auditors?
2. How do they see their professional role evolving in an AI-augmented audit environment?
3. To what extent do they feel prepared for the technological transformations that will affect their future professional practice?

This research seeks to understand how the new generation of auditors perceives artificial intelligence (AI) and its impact on their future careers. The goal is to shed light on how these young professionals visualise themselves in a world of work undergoing rapid technological change, in order to better prepare for their training and professional integration.

## **THEORETICAL FRAMEWORK**

### **Artificial Intelligence and the Transformation of Auditing**

Artificial intelligence is a branch of computer science that seeks to create systems capable of simulating human cognitive functions, allowing machines to analyze, learn, understand language, and perceive visual or audio elements to solve problems autonomously (Russell & Norvig, 2021). In the context of auditing, AI encompasses several key technologies that are gradually transforming professional practices: Machine Learning for the detection of complex patterns and the prediction of anomalies, Blockchain for strengthening traceability and making transactions more reliable, Natural Language Processing (NLP) for the automatic analysis of documents and the extraction of meaningful information, and Robotic Process Automation (RPA) for the automated execution of repetitive tasks.

The integration of AI is transforming every phase of the traditional audit process. In the planning phase, AI facilitates risk analysis and the selection of entities to be audited through predictive analytics and machine learning. During execution, it enables the automation of control tests and comprehensive data auditing, going beyond the limitations of traditional sampling. For results evaluation, AI offers automated gap analysis and assisted formulation of findings (Appelbaum et al., 2018). This automated transformation of the audit process is not intended to replace the auditor, but to strengthen their role by providing tools to optimize the quality, speed, and reliability of their interventions (Kokina & Davenport, 2017).

Global audit firms are engaging significant investments in these technologies, which are fundamentally changing the nature of audit work. Recently, the Big Four have created advanced platforms like KPMG Clara for collaborative auditing, PwC Halo for predictive analytics, and EY Blockchain Analyzer for auditing distributed ledgers (KPMG, 2025). These investments are paired with a shift in the skills needed and the profiles desired by audit firms, particularly in the fields of big data analysis, algorithmic comprehension, and supervision of automated processes (Zhang & Chen, 2023).

### **Training for Audits in the Digital Era**

The advancement of technology in auditing prompts essential inquiries about the necessary adjustments to training programs. Conventional audit curricula, which have primarily concentrated on ISAs and manual auditing methods, must now incorporate technological competencies to equip future professionals for the realities of the job market (Moffitt et al., 2018). This requirement for curricular modification is further emphasized by the increasing expectations of employers who seek hybrid profiles proficient in both audit principles and emerging technologies (Alles et al., 2022).

Recent studies regarding the incorporation of AI in accounting indicate that students' perceptions are generally varied. Students exhibit a favorable attitude towards AI and recognize its potential to enhance efficiency and minimize errors (Prakoso & Hilendri, 2025). Nevertheless, they face considerable obstacles, including limited exposure to practical applications, a deficiency in hands-on experience, and inadequate instructor expertise (Gilreath et al., 2025). This conflict between perceived advantages and practical challenges highlights the difficulties that accounting education encounters amid digital transformation.

The incorporation of AI into audit curricula necessitates a refreshed pedagogical strategy that transcends the simple delivery of technical knowledge. Students are required to cultivate a critical comprehension of AI's strengths and weaknesses, the capability to oversee and analyze algorithmic results, and the capacity to uphold professional judgment within a sophisticated technological landscape (Sun & Vasarhelyi, 2018). Research suggests that familiarity with AI in academic settings motivates students to advocate for its integration, thereby underscoring the significance of a forward-thinking and systematic approach to AI education (Gilreath et al., 2025). This educational shift also entails re-evaluating instructional techniques to incorporate simulations, practical applications utilizing AI, and partnerships with industry (Pan & Seow, 2016).

### **Perceptions of Emerging Technologies in a Professional Context**

Research into perceptions of emerging technologies uncovers intricate patterns shaped by demographic, experiential, and contextual rudiments. Investigations carried out across various professional domains related to training and education indicate that students form their technological representations through a blend of academic instruction, hands-on experiences, and social influences (Venkatesh et al., 2012). These perceptions also change based on the degree of exposure to technologies and the quality of pedagogical support provided (Dwivedi et al., 2019).

The Technology Acceptance Model (TAM) and Task-Technology Fit (ITF) theory assist in comprehending how students embrace AI. Studies indicate that perceptions regarding the ease of use and usefulness of these tools are pivotal in bridging students' technological readiness and their adoption of AI (Abdo-Salloum & Al-Mousawi, 2025). Additionally, information literacy fosters adoption, whereas general digital literacy does not have a significant impact, underscoring the importance of specific skills for effective technology integration.

In the context of the audit, students form their views on AI by utilizing a range of information sources: university courses, media, conversations with professionals, and internship experiences. This variety of sources can lead to diverse, and at times conflicting, representations, fluctuating between excitement for technological possibilities and concern regarding the effects on future employment (Sutton et al., 2016). Demographic factors, such as gender and age, also play a role in shaping these perceptions. Indeed, research indicates notable differences in attitudes towards disruptive technologies based on these variables (Marangunić & Granić, 2015).

Career anticipation serves as a crucial factor in influencing student perceptions. Unlike established professionals who are required to adjust to new technologies, students create their future professional identities by

promptly incorporating these technological changes. This generational disparity can result in unique perceptions and adaptation strategies, necessitating a tailored research approach to comprehend the dynamics of career anticipation (Ismail & AlQbailat, 2025).

## **METHODOLOGY**

### **Research Approach**

This study adopts a descriptive quantitative approach aimed at exploring and describing the perceptions of future auditors regarding artificial intelligence in their future profession. The descriptive approach makes it possible to map the representations, attitudes and levels of preparation of students without seeking to establish causal relationships, but rather to provide a complete inventory of the perceptions of this specific population. This methodology is particularly suited to answer the three research questions formulated: understanding perceptions of AI as an opportunity or threat, analyzing the vision of the evolution of the professional role, and assessing the feeling of preparation for technological transformations.

### **Population and Sampling**

The target population of this study includes students completing their master's degree programs specializing in auditing and accounting, considered to be the future audit professionals. The sample was drawn up using the quota sampling method, ensuring balanced representation by gender.

The final sample includes 120 students (40 or 33% men and 80 or 67% women). This distribution faithfully reflects the national statistics posted by the Tunisian Ministry of Higher Education and Scientific Research in 2023-2024 (<https://www.mesrs.dz/>). All students surveyed are enrolled in Master 1 or Master 2 in audit, accounting or accounting-control-audit programs in three Tunisian higher education institutions. The inclusion criteria were: being enrolled in the final phase of the master's degree (M1 or M2), following an audit/accounting-oriented course, and intending to practice in the audit field after graduation. Exclusion criteria included: first-year master's students without a clear audit orientation, and those not considering a career in auditing.

The age of the participants ranged from 22 to 26 years (mean = 23.4 years, standard deviation = 1.2), reflecting the typical population of students at the end of their university studies. In terms of professional experience, 68% of the participants (n=82) had completed at least one internship in auditing or accounting and only 15% (n=18) had part-time employment experience in the field and 17% (n=20) had no previous professional experience.

### **Data Collection Instrument**

The data collection instrument consists of a structured questionnaire developed specifically for this study, consisting of 13 questions organized into four main sections. The first section collects demographic information and the academic profile of the respondents. The second section explores the general knowledge and perceptions of AI in auditing. The third section examines the vision of the evolution of the auditing profession, including two open-ended questions allowing the free expression of representations. The fourth section assesses the perceived preparation and training needs for technological transformations.

The questionnaire combines closed-ended multiple-choice questions, Likert scales, and open-ended questions to allow for both quantitative and qualitative analysis of responses. The scales used are primarily 5-point, ranging from "strongly disagree" to "strongly agree" for attitude items, and from "very poorly" to "very well" for evaluation items. A pre-test was conducted with 10 students to check the clarity of the questions and adjust the wording if necessary. Feedback from the pre-test led to minor wording changes to improve comprehension.

### **Data Collection Procedure**

Data collection took place over a period from February to April 2025, by direct administration of the questionnaire in the institutions concerned by the master's degrees in auditing and accounting. The questionnaires were distributed via 2 forms: the first online through the Facebook pages of the master's students and the second live in the institutions concerned generally at the end of the lectures. Ethical considerations were rigorously respected: informed consent of the participants, guaranteed anonymity of the responses, voluntary participation without any constraint, and use of the data exclusively for academic research purposes. The questionnaires were digitally coded to preserve anonymity while allowing statistical processing of the data.

## Data Analysis Methods

Data analysis combines quantitative and qualitative approaches adapted to the descriptive and exploratory nature of the study. For quantitative data, descriptive statistical analyses were carried out: calculation of frequencies, percentages, means and standard deviations to characterize the sample's responses. Responses to open-ended questions were subjected to a simplified thematic content analysis, allowing the identification of recurring themes and quantification of their frequency of occurrence. This qualitative analysis complements the quantitative data by providing a more nuanced understanding of student perceptions. Statistical processing was carried out using SPSS version 28 software.

## RESULTS

### General Knowledge and Perceptions of AI in Auditing

The analysis reveals a high level of awareness of AI in auditing: 89% of students (n=107) report having already heard of artificial intelligence applied to auditing, compared to only 11% (n=13) who have no knowledge of it. This awareness rate, higher than that observed in similar studies conducted in other developing countries, likely reflects the influence of the presence of international firms in Tunisia and the increasing exposure of students to modern audit practices through internships and specialized courses.

Regarding sources of knowledge, 42% of students acquired their information through university courses, 38% through personal reading and internet research, 28% through the media, and 15% through discussions with professionals. This diversity of sources demonstrates a proactive interest among students in the technological developments of their future profession. In particular, the high proportion of self-training (38%) indicates an early awareness of the importance of these technologies, characteristic of a digital native generation aware of the transformations underway.

### IA Perceptions: an opportunity or threat

The results reveal predominantly positive perceptions: 67% of students view AI as an opportunity (47% moderate opportunity, 20% major opportunity) for their future career as an auditor. Conversely, 18% view it as a threat (13% moderate threat, 5% major threat), and 15% take a neutral stance. This predominance of positive perceptions contrasts with the concerns often observed among practicing professionals, suggesting a more favorable generational adaptation to technological transformations.

Gender-based analysis reveals significant differences ( $\chi^2 = 8.23$ ,  $p < 0.05$ ): female students express more concerns than their male counterparts regarding the impact of AI on future employment. 23% of women perceive AI as a threat compared to only 8% of men. This gender difference, consistent with the literature on technological anxiety, may be explained by cultural factors specific to the Tunisian context where women, despite their strong presence in higher education, may feel additional pressure regarding professional stability in a still unequal labor market.

Prior experience also influences perceptions: students with internships perceive AI more positively (72% favourable opinions) than those without experience (58%). This relationship suggests that exposure to current professional practices, even limited, promotes a more realistic understanding of the potential benefits of AI in auditing.

### Vision of the evolution of the Auditor's Profession

Regarding the future evolution of the profession, 78% of students anticipate a significant transformation of auditing in the next 10 years: 35% foresee a radical transformation by AI, 43% a gradual evolution, while only 12% expect little change and 10% declare themselves uncertain. This transformative vision of the professional future demonstrates a remarkable lucidity among these future professionals, probably influenced by their exposure to the modernization discourses carried by the audit firms (Big 4) present in Tunisia.

With respect to the question of AI replacing auditors, the responses reveal a nuanced position: 74% believe AI will partially replace auditors, 19% believe it will not replace them at all, 3% believe in a complete replacement, and 4% are uncertain. This majority perception of a partial replacement indicates a sophisticated understanding of human-machine complementarity, contrasting with the binary fears often expressed in the Tunisian public debate on the automation of employment.

Analysis of open-ended responses to the question "What will remain irreplaceable in the auditor?" reveals four main themes:

- Professional judgment and critical analysis (mentioned by 68% of respondents):
  - *"AI can process data but can never replace our experience and our way of analyzing things."*
  - *"We have this ability to sense an imbalance or a problem, even if the numbers seem correct."*
  - *"Human judgment remains irreplaceable in interpreting the company's activity and environment."*
- Interpersonal skills and communication (52%):
  - *"Auditing also means knowing how to talk to people and understand their concerns; AI can't do that."*
  - *"How is a machine going to explain to a manager why there is a problem in his accounts? Sometimes we need empathy in our profession."*
- Ethics and professional responsibility (41%):
  - *"In the end, we sign the report and take responsibility, not ChatGPT."*
  - *"Professional ethics cannot be programmed, it is something human."*
- Adaptability and creativity (29%):
  - *"Every company is different, you have to adapt and be creative in the audit process."*

**It turns out that students clearly identify distinctive human skills as a bulwark against automation, placing contextual judgment and interpersonal relationships at the heart of their future professional identity.**

Regarding the desirable evolution of the profession, the open responses converge towards three main directions:

- Progression towards a role as an AI supervisor/orchestrator (58% of mentions):
  - *"We have a responsibility to manage AI and ensure that its outcomes are reliable."*
  - *"Our function will be to instruct the machine on its tasks and how to interpret its findings. AI serves merely as an assistant."*
- Specialization in consulting and strategic analysis (44%):
  - *"Rather than merely auditing accounts, we will transition into advisors who assist businesses in enhancing their operations."*
  - *"The future lies in performance auditing, rather than solely in compliance auditing."*
- Development of a blend of technical and human skills (37%):
  - *"We need to become proficient in new AI technologies while retaining our human qualities, as this will set us apart."*

It appears that future professionals foresee a significant evolution in their roles, shifting from a focus on verification to one of technological management and strategic guidance, highlighting a nuanced understanding of human-AI collaboration.

### **Perceived Readiness and Training Requirements**

The evaluation of current preparedness indicates notable deficiencies: only 23% of students feel that their education equips them adequately or very adequately for the challenges posed by AI in auditing. The majority find themselves in a state of uncertainty: 41% rate their preparation as average, 28% deem it insufficient, and 8% consider it very insufficient. This perception of training inadequacy reflects a gap between the traditional curricula of Tunisian universities and the rapid technological developments in the audit sector.

Analysis of the level of anxiety regarding the future use of AI reveals a contrasting profile: 34% of students report being anxious or very anxious, 31% adopt a neutral position, and 35% show little or no anxiety. Female students show a significantly higher level of anxiety than their male counterparts (Average\_women = 2.8 vs. Average\_men = 2.3 on a 5-point scale,  $t = 2.47$ ,  $p < 0.05$ ), confirming the gender differences observed in general perceptions.

Regarding the intention of self-training before entering the job market, 71% of students express a positive intention: 38% definitely, 33% probably. Only 11% say they do not want to train, and 18% remain undecided. This strong motivation for self-training reflects a keen awareness of professional challenges and a willingness to proactively adapt, characteristic of a generation accustomed to independent learning and aware of the need for continuing education in an evolving technological environment.

## DISCUSSION AND IMPLICATIONS

This study reveals nuanced and mostly optimistic perceptions of future Tunisian audit students regarding artificial intelligence, contrasting with the concerns often expressed by currently practicing professionals. The high awareness of students about AI in auditing (89%) reflects a generational awareness of technological transformations, facilitated by the diversity of information sources and exposure to AI practices. These results are consistent with recent international studies' findings showing that 78.7% of higher education students frequently use generative AI tools (i.e. Almassaad et al., 2024). This technological openness suggests a more fluid adaptation of the new generation to AI tools, constituting an asset for the profession in its digital transition.

The predominantly positive perceptions observed in this study (67% see AI as an opportunity) align with research conducted in Indonesia where accounting students express "very positive" perceptions regarding the implementation of AI (Prakoso & Hilendri, 2025). This international convergence suggests that technological optimism transcends geographical and cultural boundaries among the emerging generation of auditors. However, the gender differences observed in this study, with greater anxiety among female students (24% vs. 8% among males), require special attention in pedagogical support and training program design. These disparities likely reflect broader sociocultural issues regarding the professional integration of women in a changing technological context.

The perceptions of human-AI complementarity expressed by students (74% anticipate a partial replacement) reveal a sophisticated understanding of future professional challenges. Their vision of a shift in the profession towards technological supervision and strategic consulting indicates a realistic anticipation of transformations, going beyond binary fears of replacement to envisage scenarios of intelligent collaborations. This positive perception contrasts with the resistance sometimes encountered among experienced practitioners and aligns with American research showing that 81.36% of students recommend the integration of AI training to better prepare their careers (Gilreath et al., 2025). This convergence of visions heralds a smoother career transition than that observed among experienced professionals.

The perceived mismatch between current training and future needs revealed in this study (only 23% feel well prepared) echoes challenges identified in the international literature. US research confirms similar obstacles: limited exposure to real-world AI applications, lack of practical experience, and insufficient instructor expertise (Gilreath et al., 2025). This transnational concordance underscores the urgency of adapting university curricula to integrate the hybrid technical and human skills identified by students as essential.

The pedagogical implications of this research are substantial for higher education institutions. The strong student demand for additional AI training (71% express a positive training intention) suggests the need to revise audit curricula to integrate specialized modules on emerging technologies, algorithm supervision, and big data interpretation. This demand is in line with Lebanese research showing that technology acceptance factors—perceived ease of use and perceived usefulness—mediate the relationship between technological readiness and AI adoption (Abdo-Salloum & Al-Mousawi, 2025). This curricular adaptation should be accompanied by strengthened partnerships with audit firms using AI to offer practical experiences. Research on emotional engagement shows that AI-enriched learning environments generate significantly more positive emotions (joy, surprise) contributing to a more engaging learning experience (Córdova et al., 2024), thus supporting the importance of pedagogical integration of AI.

For audit firms, these results are reassuring: future recruits seem ready to accept AI. Their vision of a role focused on coordinating technological tools aligns well with the needs of organizations, which are seeking to intelligently manage automation. This convergence of visions facilitates the development of recruitment and integration strategies targeting hybrid skills valued by students, particularly in a context where research shows that prior exposure to AI positively influences student advocacy for technological integration (Gilreath et al., 2025). Firms could capitalize on this generational openness by developing intergenerational mentoring programs, allowing young recruits to support experienced professionals in technological adoption while benefiting from their business expertise.

## CONCLUSION, LIMITATIONS AND FUTURE RESEARCH WAYS

This research sheds light on how the new generation of Tunisian auditors perceives artificial intelligence in their future profession. The results show a youth aware of technological transformations, generally optimistic about

the opportunities offered by AI and carrying a clear vision of the complementarity between humans and machines. Future auditors already imagine their role evolving towards more technological supervision and strategic advice, while identifying the essential human skills to preserve and strengthen. Through this generational approach, the study fills a gap in the literature, enriching the work focused until now mainly on experienced professionals.

Nevertheless, certain limitations must be recognized. While the quota sample is representative of the Tunisian context, it does not permit the generalization of the findings to other national or regional contexts. The cross-sectional approach captures perceptions at a specific moment in time; however, it does not facilitate the analysis of their temporal evolution amidst rapid technological changes. The declarative nature of the data may also introduce social desirability bias, as students may express opinions perceived as expected rather than their true perceptions.

Future research avenues are numerous and promising. A longitudinal study following these same students during their professional integration would make it possible to analyze the evolution of their perceptions regarding the reality of the professional use of AI and to identify factors of adaptation or resistance. In addition, a comparative replication in other countries would enrich the understanding of cultural and institutional specificities in technological acceptance.

**Declarations:** The authors declare that they have no conflicts of interest. The study was conducted in accordance with ethical research standards, and consent was obtained from all participants.

**Data availability and sharing policy:** The data used in this study are not publicly available due to confidentiality and privacy concerns of participating students. However, anonymized data may be obtained from the corresponding author upon reasonable request.

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