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Accounting Students' Perceptions of the Use of Artificial Intelligence (AI) in Higher Education at Semarang State Polytechnic

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Abstract

This study aims to explore the perceptions of accounting students at Semarang State Polytechnic regarding the use of Artificial Intelligence (AI) in higher education. The rapid development of AI has significantly transformed learning processes, requiring students to integrate technological literacy with accounting competencies. This research employed a quantitative survey method using a structured questionnaire distributed to 39 accounting students. The instrument measured several variables, including the effectiveness of AI use, the effectiveness of chatbot-based learning assistance, students' AI proficiency, lecturers' AI competence, and overall student perceptions of AI integration in learning. The data were analyzed using SPSS through descriptive statistics, validity and reliability testing, and factor analysis. The findings indicate that students generally hold positive perceptions toward AI utilization in higher education. They consider AI tools, including chatbots, helpful in supporting learning efficiency, improving understanding, and assisting in completing academic tasks. Students also reported adequate levels of AI proficiency, although improvements in AI-related teaching competence among lecturers are still needed. Overall, the study highlights the importance of strengthening AI literacy in accounting education to enhance students' readiness for future professional demands.

Keywords: Artificial Intelligence; Student Perception; Accounting Education; Higher Education; Chatbots.

1. Introduction

The development of artificial intelligence (AI) technology has brought about significant changes in various aspects of life, including in higher education. Higher education, as part of the national education system, plays a strategic role in educating the nation and advancing science and technology by paying attention to and implementing humanistic values, as well as cultivating and empowering the Indonesian people sustainably (Directorate General of Higher Education, 2024). In accordance with the interactive, holistic, integrative, scientific, and contextual nature of the learning process, the presence of AI presents both a challenge and an opportunity for higher education institutions to develop more adaptive learning models. The use of Artificial Intelligence (AI) in higher education has the potential to improve the quality of student learning through personalized learning, rapid access to resources, and real-time feedback that supports more effective understanding of the material, as long as it is used wisely and responsibly.(Wahyudinarti et al., 2024).

Based onNurazizah (2025)The development of AI has brought significant changes to various aspects of human life, including higher education. The use of AI has not only impacted how individuals access information but also transformed the learning process and the preparation of academic papers. Various AI-based applications, such as Grammarly, ChatGPT, and DeepL, are now increasingly used by students as tools for writing, editing, and translating text. The presence of this technology makes it easier to improve writing quality, correct grammar, and assist with paraphrasing and organizing ideas more systematically. The integration of AI tools into higher education has become a focal point of academic discourse in recent years. Research (Grájeda et al., 2023) indicates that AI tools have a significant and positive impact on students' academic experiences. However, these findings are based on self-reported perceptions, and further objective evaluation is needed to support these claims. Educators play a crucial role in the successful integration of AI tools. Their technical and methodological competencies can determine the effective use of these tools in the classroom. The integration of AI in higher education will be more effective.

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in increasing student academic engagement when accompanied by humanistic leadership, mindfulness practices in teaching, and supported by an organizational culture based on ethical and compassionate values.(Samadhi et al., 2025). A learning approach that presents material in small, focused units (microlearning) helps learning become easier to understand and remember, and with the support of artificial intelligence (AI) is able to increase student engagement, conceptual understanding, and information retention through a more personalized, flexible, and adaptive learning experience.(Miftakhuddin et al., 2025).

The use of AI has become one of the most significant innovations impacting various sectors, including education, particularly at Semarang State Polytechnic. Developments in information and communication technology are encouraging educational institutions to integrate AI into the learning process. This aims to increase the effectiveness and efficiency of material delivery and prepare students to face the challenges of an increasingly competitive workplace. Semarang State Polytechnic, as a vocational education institution, has a responsibility to prepare graduates who are able to compete in the digital era. In the context of accounting education, digital transformation through AI has shifted the paradigm of conventional learning to technology-based learning. This change requires adjustments to the curriculum and learning methods that can integrate technological capabilities with accounting competencies. The Accounting Department needs to develop a curriculum that integrates AI technology while maintaining competency standards in accordance with the Indonesian National Qualifications Framework (KKNI). This development must consider the depth and breadth of learning materials that are cumulative and integrative. Accounting students, as future professionals in finance and business, are required to possess skills relevant to the latest technological developments. Therefore, an understanding of and ability to use AI is crucial. The use of AI in education can encompass various aspects, such as adaptive learning, data analysis, and interactions through chatbots that can provide real-time academic support. However, although the enormous potential of AI in education has been recognized, student perceptions of its use still need further exploration. These perceptions can be influenced by several factors, such as the effectiveness of AI and chatbot use in learning, student skills, and lecturers' proficiency in using the technology. This research is expected to contribute to the development of a curriculum that is more relevant to industry needs and enhances graduates' readiness to face global challenges. Furthermore, the results of this study can also form the basis for developing training programs for lecturers and students in optimally utilizing AI technology in educational environments. However, the research revealed byNurlaeni & Sya (2025)found that AI is not yet capable of replacing the role of teachers, especially in providing emotional support and social interaction. Therefore, a combination of AI and human assistance is recommended to achieve good and sustainable English learning outcomes.

The research results shown byAngelina Tompunu et al. (2025), indicating that the majority of students found ChatGPT helpful in finding references, developing ideas, and speeding up their writing. As many as 45.1% of respondents preferred ChatGPT to searching for references independently, and 56.9% reported difficulty completing their final assignments without ChatGPT. Nevertheless, there is a growing awareness among students of the need to continue verifying and maintaining academic originality. Furthermore,Baysha & Astuti (2024), stated that GPT AI has great potential to improve student understanding and learning motivation, but its implementation requires adequate technical and pedagogical support to maximize its benefits. The same was stated in the studyWahyuni & Yanti (2025)Students improve their mathematical problem-solving skills. However, they still need academic guidance to understand linguistic aspects more deeply and capture the cultural values contained within the language.(Amadi & Hikmah, 2025)Najwa (2025) also revealed that factors such as technology anxiety, self-efficacy, perceived benefits, and previous experience with digital technology play a significant role in influencing students' attitudes toward the use of AI. Students with high levels of self-efficacy and perceived benefits of AI are more likely to accept and use this technology. Conversely, technology anxiety and previous negative experiences can be a barrier. These findings emphasize the importance of a more holistic approach to integrating AI into educational environments, taking psychological aspects into account to increase acceptance and effectiveness of its use. Therefore, it is recommended that educational institutions be more proactive in improving students' AI literacy by integrating AI-based learning into the curriculum, as well as organizing relevant training, seminars, and workshops. Furthermore, instilling ethical awareness in the use of AI is also crucial so that students understand the social responsibility, privacy, and potential risks associated with this technology.(Muhammad Ashraf Naim et al., 2025).

The specific objectives of this study are to identify student perceptions of various aspects of AI usage, including the effectiveness of using chatbots as a learning aid, as well as student and lecturer proficiency in utilizing this technology, and how all these factors contribute to students' overall perceptions of AI implementation in higher education. The urgency of this study lies in the need to understand and evaluate accounting students' perceptions of the use of Artificial Intelligence (AI) in higher education, particularly at Semarang State Polytechnic. As AI technology continues to advance, it is crucial for educational institutions to understand how students respond to the integration of this technology into their learning process. This study has the potential to provide in-depth insights into the effectiveness of AI and chatbot use, as well as student and lecturer proficiency in utilizing these technologies. The findings of this study will not only help improve the quality of education in the Accounting Department but also prepare students to face the challenges of a workplace that increasingly relies on digital technology. Furthermore, the results of this study can form the basis for developing a curriculum that is more relevant and responsive to industry needs, as well as supporting strategic decision-making in the application of AI technology in the academic environment. Therefore, this study has a significant contribution to the development of education in the Accounting Department that is more innovative and adaptive to changing times.

2. Method, Data, and Analysis

This study uses a quantitative approach with a survey method, because the objective of the study is to systematically measure students' perceptions of the use of Artificial Intelligence (AI) in accounting learning. This method was chosen so that the data obtained can be analyzed objectively using statistical techniques. Data processing was carried out using SPSS software, which is used to test validity, reliability, correlation, and regression analysis on research variables. The study was conducted at the Accounting Department of Semarang State Polytechnic as a case study location to obtain an empirical picture of the factors that shape students' perceptions of the application of AI. The study population is all active students of the Accounting Department of Semarang State Polytechnic who have

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used AI technology in academic activities. The sample will be taken using a stratified random sampling technique to ensure proportional representation of various classes and levels of AI use. The total targeted sample is 250 students, who will be involved in filling out a questionnaire to measure their perceptions of several variables, namely the effectiveness of AI use (x1), the effectiveness of chatbot use (x2), student proficiency in using AI (x3), and lecturer proficiency in AI (x4). The research procedure begins with the preparation of data collection tools, such as questionnaires or interviews, designed to measure students' perceptions of the use of AI. After the sample was determined, researchers collected data using pre-designed instruments. Questionnaires or other instruments were distributed in person or through online platforms, depending on preferences and logistical constraints. The collected data were then analyzed using SPSS statistical software to examine relationships between variables and draw conclusions relevant to the hypotheses proposed in this study. Respondents were university students aged 18–22, active users of AI platforms for academic purposes such as information searches, practice tests, and chatbot-based tutoring.

The research model, namely Accounting Students' Perceptions of the Use of Artificial Intelligence (AI) in Higher Education at Semarang State Polytechnic, refers to the Effectiveness of AI Use, the Effectiveness of Chatbot Use, Student Skills in Using AI, and Lecturers' Skills in AI on Student Perceptions. Based on Figure 1, the research hypothesis is as follows:

H1: The Effectiveness of AI Use (X1) has an effect on Student Perception (Y)
H2: The Effectiveness of Chatbot Use (X2) Influences Student Perception (Y)
H3: Student Skills in Using AI (X3) Influence Student Perception (Y)
H4: Lecturer's Skill in Using AI (X4) Influences Student Perception (Y)
H5: Student Skills in Using AI (X3) is the most dominant factor influencing Student Perception (Y)

These hypotheses describe the relationship between the independent variables (X1, X2, X3, X4) and the dependent variable (Y) both partially and simultaneously in the context of the use of AI in higher education in the Accounting department.

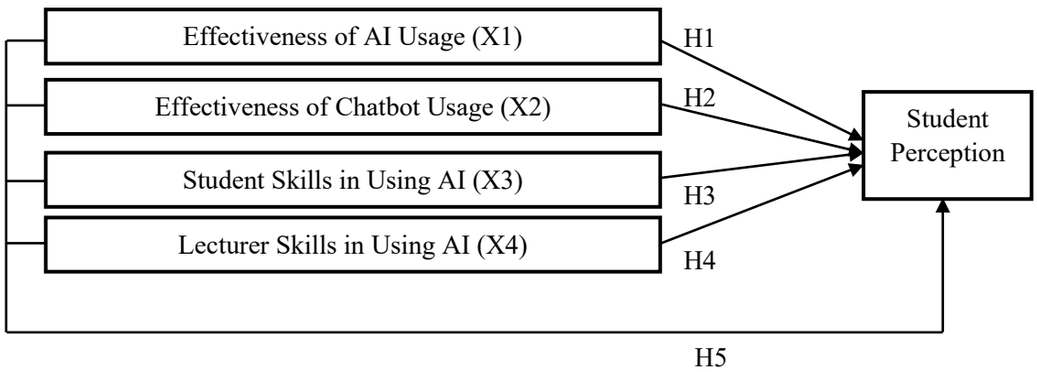

Figure 1. Framework of Thought

Data were collected using a closed-ended questionnaire with a Likert scale of 1–5. The instrument was structured based on research indicators and consisted of six main sections:

1. Respondent demographic data includes age, gender, generation, and experience using AI.
2. Effectiveness of AI use (X1) this section measures the extent to which AI is perceived to assist accounting learning.
3. Effectiveness of chatbot use (X2) This section assesses students' experiences in using chatbots as academic support.
4. Student skills in using AI (X3) This section assesses students' ability to understand and operate AI technology in lecture activities.
5. Lecturer's skill in using AI (X4) This section measures students' perceptions of the lecturer's ability to integrate AI in the teaching and learning process.
6. Student Perception of AI (Y) The final section will measure students' general perceptions regarding the application of AI in higher education.

The instrumentation used in this study to measure the relevant variables consisted of a systematically designed questionnaire. This questionnaire included several sections, namely:

1. Respondent Demographics: This section collects basic information about respondents, such as age, gender, generation, and level of AI technology usage.
2. AI Effectiveness Variable (X1): The questions in this section will measure the extent to which students feel that the use of AI in accounting learning is effective. A 5-point Likert scale will be used to assess respondents' level of agreement with statements regarding effectiveness.
3. Chatbot Effectiveness Variable (X2): This instrument will assess students' perceptions of how effective chatbots are in assisting their learning process. Questions will be designed to explore students' experiences in using chatbots as a learning tool.
4. Student Proficiency Variable in Using AI (X3): This section will measure the level of student proficiency in utilizing AI technology in their academic activities. Questions will cover aspects such as understanding of AI concepts and practical applications.
5. Lecturer Proficiency Variable in AI (X4): The questions in this section aim to evaluate students' perceptions of lecturers' proficiency in integrating AI into their teaching.
6. Student Perception Variable (Y): The final section of the questionnaire will measure students' overall perceptions of the use of AI in higher education, including its impact on the learning process and their readiness to face changes in the world of work.

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The instrument was validated through item validity tests and reliability tests using Cronbach's Alpha. Based on the Cronbach's Alpha value for each indicator showing a value > 0.8 and a Cronbach's Alpha value > r table (0.316), it can be concluded that all variables are reliable or can be trusted and consistent.

Data analysis was conducted in several stages. The first stage was descriptive statistical analysis to describe the characteristics of respondents and the tendency of responses to each variable. Next, classical assumption tests, including normality tests, were conducted to ensure the data's validity before further analysis. Factor analysis was used to examine the construct structure formed from the research variable indicators. Furthermore, correlation and linear regression tests were conducted to determine the influence of independent variables on student perceptions as the dependent variable. Hypothesis testing was conducted using t-tests and F-tests to determine the significance of the variables' influence. The results of this analysis were then presented in tabular or graphical form to facilitate interpretation and draw conclusions. This data analysis is expected to provide in-depth insight into the factors influencing student perceptions of the use of AI in higher education.

3. Results

Respondent characteristics include distribution by age, gender, and study program, which aims to provide context to the research data. Based on Table 1, it is known that 69.2% of observations, equivalent to 27 people, are aged 20-30 years. The remaining 11 observations are in the age category <20 years, equivalent to 28.2%, and only one observation or 2.6% is in the age level of 30-40 years.

Table 1. Classification of Respondents Based on Age

Age	Frequency	Percentage (%)
< 20 years	11	28.2
20 - 30 years	27	69.2
30 - 40 years	1	2.6
Total	**39**	**100.0**

Source: Processed data (2025)

Observations in this study were dominated by female respondents with a frequency of 31 people or 79.5% and only 8 male respondents were sampled in this study.

Table 2. Classification of Respondents Based on Gender

Gender	Frequency	Percentage (%)
Man	8	20.5
Woman	31	79.5
Total	**39**	**100.0**

Source: Processed data (2025)

Table 3. Classification of Respondents Based on Study Program

Study program	Frequency	Percentage (%)
Accountancy	1	2.6
Managerial Accounting	15	38.5
Financial Analyst	2	5.1
Finance and Banking	1	2.6
Computerized accounting	20	51.3
Total	**39**	**100.0**

Based on Table 3 on the classification of respondents by study program, it is known that the Computerized Accounting study program contributed the largest sample, namely 51.3% or equivalent to 20 respondents, followed by the Managerial Accounting study program with 15 respondents or 38.5%. Respondents from the Financial Analyst Study Program were 2 respondents, equivalent to 5.1%; from the Accounting Study Program and the Finance and Banking Study Program each with 1 person, this observation is equivalent to 2.6%. The dominance of respondents from the Computerized Accounting Study Program (51.3%) can be explained by the characteristics of the curriculum that emphasizes the integration of information systems, accounting software, and digital technology compared to other study programs, so that students have a higher level of technological literacy and exposure to AI. Empirically, students with a technology-based background tend to show a stronger level of acceptance and positive perception of AI due to factors of familiarity and perceived ease of use as explained in the Technology Acceptance Model (TAM) framework. This finding is in line with the research of Grájeda et al. (2023) which shows that technology exposure increases the perception of the benefits of AI in learning, and is supported by Andya & Rahman (2023) who emphasized that information technology competency in accounting students influences interest and positive attitudes towards AI integration, so it is academically reasonable that Computerized Accounting students are the largest sample contributors in this study.

The research variables in this study indicate that the majority of students gave positive assessments to all research variable indicators. In the variable Effectiveness of AI Use (X1), most respondents agreed to strongly agreed

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with all statements. Students assessed that AI tools help understand the material, accelerate assignment completion, and increase creativity and access to answers quickly. In the variable Effectiveness of Chatbot Use (X2), student responses also tended to be positive, where chatbots were considered to help the discussion process, communication with lecturers, obtain academic answers, and apply knowledge in practical contexts. Although a small number of respondents were neutral or disagreed, the largest proportion still showed a positive perception of the role of chatbots in supporting learning. Meanwhile, the variable Student Proficiency in Using AI (X3) received the strongest response; the majority of respondents stated that they were capable, comfortable, and accustomed to using AI in academic assignments and complex problem solving. This dominant positive response reinforces previous research findings that perceived usefulness and ease of use are key factors in technology acceptance, as demonstrated by Grájeda et al. (2023), which asserts that the use of AI enhances students' academic experience, is supported by Kennedy (2023), who states that students' digital literacy is a key determinant of the success of AI integration in higher education. Therefore, these descriptive results not only illustrate the tendency of positive student attitudes but also confirm that a high level of technological proficiency significantly contributes to the formation of constructive perceptions of AI implementation in accounting learning.

4. Discussion

The results of the factor analysis indicate that all independent variables tested influence students' perceptions regarding the use of Artificial Intelligence (AI) in higher education. In the first hypothesis, the Effectiveness of AI Use (X1) shows a significant contribution to students' perceptions (Y) with a Component Transformation Matrix value of -0.871. Empirically, this finding strengthens the results of Juniardi's (2023) research which confirms that AI increases the efficiency, accuracy, and speed of completing academic assignments, and is in line with Putri et al. (2023) who showed that the appropriate use of AI can improve the quality of students' conceptual understanding. Students' positive perceptions of the effectiveness of AI in this study have a consistent empirical basis.

The second hypothesis indicates that the effectiveness of chatbot use (X2) has a positive effect on student perceptions, with a Component Transformation Matrix value of 0.729. This finding specifically supports the research findings of Darmawati & Nurhafizah (2024), which stated that chatbots act as adaptive learning support systems that increase engagement, responsiveness, and accessibility of academic assistance. This means that students view chatbots not only as communication tools but also as pedagogical instruments that strengthen interaction and understanding of the material.

Furthermore, Student Skills in Using AI (X3) showed a Component Transformation Matrix value of 0.623 and was declared the most dominant variable with an eigenvalue of 6.139 and a variance contribution of 38.365%. This finding firmly supports the research of Andya & Rahman (2023) which emphasized that individual technological competence is the main determinant in forming a positive attitude towards AI, and is in line with Kennedy's (2023) view that student digital literacy is a prerequisite for successful AI integration in higher education. This means that the higher the technological ability of students, the more constructive their perceptions of AI implementation.

The fourth hypothesis regarding Lecturer Proficiency in AI (X4) was also proven to have a significant influence on student perceptions with a Component Transformation Matrix value of -0.866. Although the direction is negative in the transformation matrix, its contribution remains significant in shaping perceptions. This finding consistently supports the research results of Arisanti et al. (2024) which stated that educator competence in integrating technology is a strategic factor in the successful implementation of AI in the classroom. Students tend to form positive perceptions if lecturers are able to utilize AI in a relevant, systematic, and contextual manner in the learning process.

Overall, the results of this study not only confirm previous findings but also provide a more structured empirical contribution by demonstrating that student competency is the most dominant variable in shaping perceptions of AI. This suggests that AI implementation strategies in higher education should be oriented toward strengthening student digital literacy while simultaneously enhancing faculty competency, ensuring that AI integration is not merely technological but also pedagogical and sustainable.

5. Conclusion, Limitations, and Suggestions

Conclusion

Based on the research results, it is known that the effectiveness of the use of AI (X1) in higher education has a positive influence on student perceptions, because AI has been proven to help accelerate the understanding of the material and improve their ability to complete academic tasks creatively and efficiently. In addition, the effectiveness of the use of chatbots (X2) also has a significant influence, where chatbots simplify the communication process, provide fast access to information, and support students in understanding the lecture material. The factor of student proficiency in using AI (X3) emerged as the most dominant variable, indicating that students who have better abilities in operating AI tend to have a more positive perception of its implementation in learning. Lecturers' proficiency in using AI (X4) also influences student perceptions, because lecturers who are able to integrate AI technology effectively are able to create a more interactive and relevant learning experience. Overall, the research results confirm that student proficiency in utilizing AI is the factor that has the greatest influence on their perceptions regarding the application of AI in higher education.

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