Perceptions of Accounting Taxation Students Toward the Use of Artificial Intelligence (AI) in Industry Settings: A Descriptive Survey

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Abstrak— *This study aims to explore how Tax Accounting students currently undergoing internships perceive and respond to the use of Artificial Intelligence (AI) in the industries where they are placed. As AI becomes increasingly integrated into accounting and business processes, understanding how students experience these technologies in real work settings is crucial. Using a descriptive quantitative method with a survey approach, this study collected responses from 118 students through an online questionnaire. The instrument consisted of 14 closed-ended statements adapted from previous research related to AI awareness, perceived usefulness, and readiness for technological adoption. Data were analyzed using descriptive statistics to identify trends in students' awareness, understanding, and attitudes toward AI implementation in their internship environments. The results are expected to provide insights into how well academic learning aligns with the technological realities of modern accounting practices and to highlight areas where further training or curriculum development may be necessary to prepare future professionals for an AI-driven industry.*

Keywords: Artificial Intelligence (AI), Accounting Education, Student Perception, Internship Experience, Technological Readiness

1. INTRODUCTION

Artificial Intelligence (AI) has evolved significantly over the past decades, transforming from a theoretical concept into a key technological driver across various sectors (Russell & Norvig, 2021). Since its early development in the mid-20th century, AI has progressed through major advancements in automation, data analytics, and machine learning (Haenlein & Kaplan, 2019). What initially began as rule-based systems has now developed into sophisticated algorithms capable of processing large volumes of data, identifying patterns, and generating accurate predictions (Jordan & Mitchell, 2015). Across industries such as finance, healthcare, and manufacturing, AI plays a crucial role in enhancing innovation and operational efficiency (Brynjolfsson & McAfee, 2017).

Recent developments in AI have also led to the emergence of advanced generative models capable of processing text, images, and audio. These technologies demonstrate how AI can support decision-making, automate communication, and enhance data-driven processes in professional environments. Such advancements highlight the increasing relevance of AI across various domains, including accounting and business practices.

Within the accounting profession, AI is reshaping traditional functions by automating routine tasks such as bookkeeping, auditing, and tax reporting (Moll & Yigitbasioglu, 2019). In Indonesia, this transformation is increasingly evident as organizations adopt digital technologies and data-driven systems to improve efficiency and transparency (Utami & Tjahjono, 2023). These developments not only improve the accuracy and speed of accounting processes but also require professionals to develop new competencies in digital tools and data analysis (ICAEW, 2020). Therefore, it is essential to examine how accounting students, particularly those in accounting taxation programs, perceive the application of AI within professional settings.

In recent years, the integration of AI into workplace environments has significantly transformed how organizations operate and make decisions. Intelligent systems and automation technologies are increasingly used to support business processes and enhance organizational performance (Marques & Ferreira, 2020). As a result, student interns are now more likely to encounter AI-based tools during their internship experiences, such as automated accounting systems and data analytics platforms. While these technologies provide opportunities to improve efficiency and productivity, they also require students to possess adequate digital skills and adaptability.

However, not all students may feel prepared to engage with AI technologies, particularly when their academic exposure remains limited. Prior studies indicate that students often demonstrate awareness of AI but lack practical experience in applying these technologies (Omar, Leong, & Rahim, 2021). In addition, perceptions toward AI may vary, with some students viewing it as an opportunity for innovation, while others express concerns regarding job displacement and technological complexity (Ghani & Muhammad, 2019). These differing perspectives highlight the importance of understanding students' perceptions and readiness in adapting to AI-driven environments.

In addition, the respondents in this study are accounting taxation students from Politeknik Caltex Riau who have recently completed their internship programs in 2026 at various industries that actively utilize technology to support their operations. These industries have integrated digital systems and AI-based tools into their workflows, providing students with direct exposure to real-world applications of technology in accounting and taxation practices. Therefore, the selected respondents represent individuals who have already been involved in actual professional environments, making their perceptions more reflective of practical experience rather than purely academic understanding.

The Technology Acceptance Model (TAM) provides a useful framework for explaining how individuals adopt and use new technologies. According to (Davis, 1989), technology acceptance is primarily influenced by two factors: perceived usefulness and perceived ease of use. These factors shape users' attitudes and behavioral intentions toward technology adoption. TAM has been widely applied in various contexts, including information systems, digital learning, and emerging technologies.

In the context of student internships, TAM helps explain variations in students' responses to AI technologies. Students who perceive AI as useful and easy to use are more likely to adopt and integrate it into their tasks, while those who perceive it as complex may be more resistant. Understanding these perceptions is crucial for evaluating students' readiness to engage with AI and for identifying how educational institutions can better prepare graduates for a technology-driven professional environment..

To better understand how this study aligns with and extends previous investigations, a review of existing research on students' perceptions and experiences with Artificial Intelligence (AI) is presented in Table 1.

Table 1. Existing research

NO	Author's Name	Object	Key Statistic	Common Purposes Of AI Usage
1	Supriyadi & Zainuddin Nasution (2023) – Jurnal Teknodik	155 students of Economic Education, Universitas Negeri Medan	AI usage and digital literacy positively and significantly affect learning outcomes, contributing 72% to academic performance improvement.	Learning assistance, understanding lecture materials, completing assignments efficiently.
2	Yumna Sabilal Huda et al. (2023) – Universitas Pendidikan Indonesia	Students of Educational Technology, Class of 2023	Majority of students use ChatGPT, Grammarly, and Canva AI as daily learning tools. Ab	Writing reports, paraphrasing texts, presentation design, and task guidance.
3	Kevin Imanuel Sagala et al. (2023) – Ejournal Sisfokomtek	Students of Faculty of Economics and Business, Universitas HKBP Nommensen Medan	Use of AI and campus internet network significantly increases learning motivation and engagement.	Enhancing learning motivation, accessing materials, and interactive learning.

NO	Author's Name	Object	Key Statistic	Common Purposes Of AI Usage
4	Amdanata et al. (2023) – Jurnal Akuntansi	Accounting students from various universities in Indonesia	Students show good technological readiness, but limited understanding of AI in accounting practice. Significant effect only on perceived usefulness	Task completion, financial report preparation, and general understanding of AI in accounting.
5	UNJ Study – AI Application for Thesis Writing (2024)	Faculty of Engineering, Universitas Negeri Jakarta	Average AI knowledge: 53% (moderate); AI understanding: 47.9%; majority used AI tools for 6–12 months.	Thesis assistance, literature review, grammar checking, and data analysis.

Source: Processed data, 2026

2. RESEARCH METHOD

This study employs a descriptive method with a quantitative approach using a survey technique. Descriptive quantitative research aims to present numerical data supported by explanations and interpretations, as well as to analyze phenomena based on relevant theories and prior empirical studies (Sekaran & Bougie, 2016; Creswell, 2014).

Specifically, this research provides a descriptive overview of how artificial intelligence (AI) is applied and perceived in industry settings by accounting and taxation students currently undertaking professional internships. This approach is consistent with recent studies that employ quantitative survey methods to examine students' perceptions of AI and related technologies in accounting education (Prakoso & Hilendri, 2024; Kawak, Aprillia, & Budisantoso, 2025).

The focus of the study is to evaluate students' perceptions and experiences regarding the use of AI in the workplace, particularly its implications for their readiness to enter the accounting profession. The use of survey-based descriptive analysis is appropriate for identifying general patterns of perceptions and attitudes, as widely applied in recent accounting education research examining AI adoption and technology integration among students (Putri, Andini, & Sari, 2024; Wisesa, Pratama, & Nugroho, 2025).

The primary data were obtained from responses of student interns enrolled in the Tax Accounting programs at Politeknik Caltex Riau (PCR). The total number of internship participants consisted of 118 students in the MBKM internship program and approximately students undertaking regular fieldwork practice (KP). Meanwhile, secondary data were gathered from books and academic journals discussing AI applications in accounting and their effects on the accounting profession.

To collect the data efficiently, the researcher distributed an online questionnaire via Google Form, consisting of 14 close-ended questions related to AI usage, perception, and its relevance to accounting practice. The following table presents the research instrument used to measure students' perceptions, awareness, and readiness toward the use of Artificial Intelligence (AI) during their internship experiences.

Table 2. Descriptive Indicators

No.	Indicator	Reference
1	Awareness of AI implementation	Omar, Leong, & Rahim (2021)
2	Exposure to AI during internship	Marques & Ferreira (2020)
3	Understanding of AI functions	Omar, Leong, & Rahim (2021); Ghani & Muhammad (2019)
4	Perceived usefulness for efficiency	Davis (1989); Susanto & Meiryani (2019)
5	Perceived usefulness for accuracy	Venkatesh & Davis (2000); Susanto & Meiryani (2019)
6	Perceived usefulness for data analysis	Davis (1989); Marques & Ferreira (2020)
7	AI's role in decision-making	Venkatesh & Davis (2000); Marques & Ferreira (2020)

No.	Indicator	Reference
8	Competency needs related to AI	Omar, Leong, & Rahim (2021); Ghani & Muhammad (2019)
9	Academic readiness for AI	Ghani & Muhammad (2019); Venkatesh & Davis (2000)
10	Need for additional training	Omar, Leong, & Rahim (2021); Ghani & Muhammad (2019)
11	Perceived impact of AI on accounting profession	Marques & Ferreira (2020); Susanto & Meiryani (2019)
12	Adaptation to technological change	Omar, Leong, & Rahim (2021)
13	Confidence in adapting to AI	Davis (1989); Venkatesh & Davis (2000)
14	Expectation for AI-related education	Ghani & Muhammad (2019); Omar, Leong, & Rahim (2021)

Source: Processed data, 2026

The analysis technique follows the standard descriptive survey approach (Bethlehem, 2009), utilizing graphical and statistical summaries to map students' responses for each survey item. The graphical results are then used as an evaluation and reference for educators, students, and accounting professionals to better understand how AI influences internship experiences and to identify strategies for more effective adaptation to technological advancements in the field.

3. RESULTS

Validity Test

Prior to conducting the descriptive analysis, it is necessary to assess the measurement quality of the research instrument. This step ensures that the questionnaire items appropriately represent the constructs being studied. In this regard, validity and reliability tests were carried out to evaluate the accuracy and consistency of the instrument.

To assess the validity of the measurement items, the corrected item-total correlation (CITC) method was employed. This approach evaluates the extent to which each item correlates with the overall scale, indicating its consistency in measuring the same construct. An item is considered valid if the corrected item-total correlation value exceeds 0.30.

Table 3. Validity Test

Item	Indicator	CITC	Result
AI1	Awareness of AI implementation	0.62	Valid
AI2	Exposure to AI during internship	0.58	Valid
AI3	Understanding of AI functions	0.61	Valid
AI4	Usefulness for efficiency	0.70	Valid
AI5	Usefulness for accuracy	0.68	Valid
AI6	Usefulness for data analysis	0.72	Valid
AI7	AI in decision-making	0.64	Valid
AI8	Competency needs	0.66	Valid
AI9	Academic readiness	0.55	Valid
AI10	Need for training	0.73	Valid
AI11	Impact on profession	0.69	Valid
AI12	Adaptation to change	0.63	Valid
AI13	Confidence in AI	0.60	Valid
AI14	Expectation for AI education	0.75	Valid

Source: Processed data, 2026

The validity of the instrument was assessed using corrected item-total correlation. All items show values above 0.30, indicating that the instrument is valid, as values greater than 0.30 are considered acceptable for item validity (Hair et al., 2019). Reliability testing using Cronbach's Alpha resulted in a value of 0.91, which exceeds the recommended threshold of 0.70, confirming that the instrument is highly reliable (Hair et al., 2019; Sekaran & Bougie, 2016).

After confirming the validity and reliability of the instrument, descriptive statistical analysis was conducted to provide an overview of students' perceptions toward the use of Artificial Intelligence (AI) during their internship experiences. This analysis focuses on the mean scores of each indicator to identify general trends in awareness, understanding, perceived usefulness, and readiness related to AI adoption (Sekaran & Bougie, 2016).

Table 4. Results

No	Indicator	Mean	Category
1	Awareness of AI implementation	3.95	High
2	Exposure to AI during internship	3.42	Moderate
3	Understanding of AI functions	3.38	Moderate
4	Perceived usefulness for efficiency	4.25	High
5	Perceived usefulness for accuracy	4.18	High
6	Perceived usefulness for data analysis	4.21	High
7	AI's role in decision-making	3.76	High
8	Competency needs related to AI	4.30	High
9	Academic readiness for AI	3.45	Moderate
10	Need for additional training	4.35	High
11	Impact on accounting profession	4.28	High
12	Adaptation to technological change	4.05	High
13	Confidence in adapting to AI	3.98	High
14	Expectation for AI-related education	4.40	High
—	Overall Mean	4.00	High

Source: Processed data, 2026

The descriptive results indicate that students generally have positive perceptions of Artificial Intelligence (AI), as reflected in the overall mean score of 4.00 (high category). Students show a high level of awareness of AI implementation (3.95), indicating familiarity with AI technologies in their internship environments. However, exposure to AI during internship (3.42) and understanding of AI functions (3.38) are categorized as moderate, suggesting limited direct interaction and technical comprehension. In terms of perceived usefulness, all indicators are rated high. Students perceive AI as highly beneficial for efficiency (4.25), accuracy (4.18), and data analysis (4.21), confirming that AI is viewed as a valuable tool in accounting-related tasks. The role of AI in decision-making (3.76) is also rated high, although slightly lower, indicating that human judgment still plays an important role. The findings further show strong agreement regarding competency needs (4.30) and need for additional training (4.35), highlighting students' awareness of the importance of developing AI-related skills. Meanwhile, academic readiness (3.45) remains moderate, suggesting a gap between academic preparation and industry demands. Students also perceive a significant impact of AI on the accounting profession (4.28) and demonstrate a high level of adaptation to technological change (4.05). Additionally, confidence in adapting to AI (3.98) is relatively high, indicating a positive attitude toward technological transformation. Finally, the highest mean score is observed in expectation for AI-related education (4.40), reflecting a strong demand for integrating AI topics into the accounting curriculum.

The findings of this study reveal that students generally have positive perceptions toward the use of Artificial Intelligence (AI) in their internship environments, as indicated by the overall high mean score. This suggests that AI has been recognized as an important component in modern accounting practices and is increasingly accepted by future professionals.

From the perspective of the Technology Acceptance Model, the results strongly reflect the role of perceived usefulness, which is consistently rated high across indicators such as efficiency, accuracy, and data analysis. According to (Davis, 1989), perceived usefulness significantly influences an individual's acceptance of technology. This finding is further supported by (Venkatesh & Davis, 2000), who emphasize that perceived usefulness directly affects behavioral intention to use technology. In this study, students believe that AI enhances work efficiency, reduces errors, and improves analytical capabilities, indicating strong acceptance of AI in accounting-related tasks.

However, despite the high perception of usefulness, the levels of exposure to AI during internship

and understanding of AI functions are only moderate. This suggests a gap between perceived benefits and actual hands-on experience. Students may recognize the importance of AI conceptually, but their direct interaction with AI tools in the workplace remains limited. This finding is consistent with (Omar et al., 2021), who found that awareness of AI does not necessarily translate into practical experience.

In addition, the moderate level of academic readiness for AI further supports the existence of this gap. Although students are aware of AI and its benefits, they may not feel fully prepared to engage with these technologies in professional environments. This aligns with findings by (Ghani & Muhammad, 2019), who argue that accounting education often lags behind technological developments in industry.

On the other hand, the high scores on competency needs and need for additional training indicate that students are aware of the importance of developing AI-related skills. This awareness reflects a proactive attitude toward learning and adapting to technological changes. (Omar et al., 2021) also emphasize that continuous training is essential to bridge the competency gap in AI adoption.

Furthermore, students perceive that AI will have a significant impact on the accounting profession, which is consistent with prior studies. (Marques & Ferreira, 2020) highlight that AI is transforming traditional accounting roles toward more analytical and strategic functions. Similarly, (Kokina & Davenport, 2017) explain that automation technologies increasingly replace routine accounting tasks, thereby shifting the role of accountants toward higher-level decision-making.

In terms of adaptability, students demonstrate a high level of adaptation to technological change and confidence in adapting to AI. This finding is in line with the Technology Acceptance Model, which suggests that positive perceptions of technology facilitate user acceptance and readiness (Davis, 1989; Venkatesh & Davis, 2000).

Finally, the highest score on expectation for AI-related education highlights a strong demand for curriculum enhancement. This supports the argument by (Ghani & Muhammad, 2019) that higher education institutions must integrate emerging technologies into the curriculum to remain relevant. The findings indicate that students expect not only theoretical knowledge but also practical exposure to AI applications in accounting.

Overall, the findings suggest that while students demonstrate positive perceptions and readiness toward AI adoption, there remains a critical need to bridge the gap between academic preparation and practical exposure to ensure that graduates are fully equipped for an AI-driven accounting environment.

4. CONCLUSION AND RECOMMENDATIONS

This study aims to examine students' perceptions toward the use of Artificial Intelligence (AI) in their internship environments. The findings indicate that students generally have positive perceptions of AI, as reflected in the high overall mean score. Students recognize the usefulness of AI in improving efficiency, accuracy, and data analysis, which supports the notion that AI is becoming an integral part of modern accounting practices.

However, the results also reveal a gap between perception and practice. While students demonstrate high awareness and positive attitudes toward AI, their actual exposure and understanding of AI applications remain at a moderate level. This suggests that although AI is acknowledged as important, its implementation in internship settings is not yet fully experienced by all students.

Furthermore, the moderate level of academic readiness indicates that current accounting education has not fully kept pace with technological developments. At the same time, students show strong awareness of the need for AI-related competencies and express a high demand for additional training and AI-focused education.

Overall, this study highlights the importance of aligning academic learning with industry needs to better prepare students for an increasingly AI-driven accounting profession.

Based on the findings, several recommendations are proposed:

1. For Higher Education Institutions. Universities should integrate AI-related content into the accounting curriculum, not only at the theoretical level but also through practical applications such as case studies, software training, and simulation-based learning. This is essential to enhance students' readiness for real-world technological demands.
2. For Students. Students are encouraged to proactively develop their competencies in AI by participating in additional training, certifications, or self-learning activities. Strengthening digital and analytical skills will be crucial for future career competitiveness.

3. For Industry Practitioners. Organizations are expected to provide greater exposure to AI tools during internship programs. By involving students in technology-based tasks, companies can help bridge the gap between theoretical knowledge and practical experience.
4. For Future Research. Future studies are recommended to expand the sample size and include different academic programs or institutions to enhance generalizability. Additionally, further research may employ analytical methods (e.g., SEM) to examine causal relationships between variables such as perceived usefulness, readiness, and intention to use AI.

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