The Role of AI in Accounting Profession: Between Risk and Opportunity

UNDERGRADUATE THESIS

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ABSTRACT

The use of AI in the accounting profession is crucial today, as technological developments and advancements have significantly assisted and facilitated several human activities, including assisting the accounting profession in its current work. Therefore ,This study explore how Artificial Intelligence (AI) affects the accounting profession, particularly in terms of work efficiency, decision-making, and risk perception. With the rapid growth of digital technology, AI has become a key innovation in modern accounting, offering benefits such as accuracy, speed, and strategic insights, while also raising ethical and security concerns. The research used a quantitative method with descriptive and verificative approaches. Data were obtained from 249 accountants, auditors, and finance professionals through purposive sampling. A questionnaire based on the Technology Acceptance Model (TAM) was distributed online, and the results were analyzed using statistical tests and multiple linear regression. The findings show that AI has a positive and significant impact on the role of accountants. Regression results indicate that AI explains 9.7% of role variation, with a coefficient of 0.183 ($t = 4.708$, $p < 0.05$). This suggests that AI adoption improves work performance and decision quality, while shaping accountants' views on professional risks. In conclusion, AI supports rather than replaces accountants, shifting their work toward analytical and advisory functions. However, challenges such as ethics, data security, and skill development remain important. This study adds to the discussion on digital transformation in accounting and provides practical guidance for professionals and organizations in using AI responsibly.

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Keywords: *Artificial Intelligence, Accounting, Work Efficiency, Decision-Making, Risk*

INTISARI

Penggunaan AI dalam profesi akuntansi sangat penting saat ini, karena perkembangan dan kemajuan teknologi telah secara signifikan membantu dan memfasilitasi berbagai aktivitas manusia, termasuk membantu profesi akuntansi dalam pekerjaannya saat ini. Oleh karena itu, penelitian ini mengeksplorasi bagaimana Kecerdasan Buatan (AI) memengaruhi profesi akuntansi, khususnya dalam hal efisiensi kerja, pengambilan keputusan, dan persepsi risiko. Dengan pesatnya pertumbuhan teknologi digital, AI telah menjadi inovasi kunci dalam akuntansi modern, menawarkan manfaat seperti akurasi, kecepatan, dan wawasan strategis, sekaligus menimbulkan kekhawatiran etika dan keamanan. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Data diperoleh dari 249 akuntan, auditor, dan profesional keuangan melalui purposive sampling. Kuesioner berdasarkan Technology Acceptance Model (TAM) didistribusikan secara daring, dan hasilnya dianalisis menggunakan uji statistik dan regresi linier berganda. Temuan menunjukkan bahwa AI memiliki dampak positif dan signifikan terhadap peran akuntan. Hasil regresi menunjukkan bahwa AI menjelaskan 9,7% variasi peran, dengan koefisien 0,183 ($t = 4{,}708$, $p < 0{,}05$). Hal ini menunjukkan bahwa adopsi AI meningkatkan kinerja kerja dan kualitas keputusan, sekaligus membentuk pandangan akuntan terhadap risiko profesional. Simpulannya, AI mendukung alih-alih menggantikan akuntan, dan mengalihkan pekerjaan mereka ke fungsi analitis dan konsultasi. Namun, tantangan seperti etika, keamanan data, dan pengembangan keterampilan tetap penting. Studi ini menambah diskusi tentang transformasi digital dalam akuntansi dan memberikan panduan praktis bagi para profesional dan organisasi dalam menggunakan AI secara bertanggung jawab.

***Kata Kunci**: Kecerdasan Buatan, Akuntansi, Efisiensi Kerja, Pengambilan Keputusan, Risiko*