BULETIN

UiTM CAWANGAN NEGERI SEMBILAN
KAMPUS SEREMBAN
EDISI 10 2025

F
P
N
S
3

Use of AI Tools in Accounting Assignments

Akma Hidayu Abdul Wahid and Rafizan Abdul Razak

Artificial intelligence (AI) tools, particularly generative AI such as ChatGPT, have revolutionised higher education by altering the way students approach learning and assessment. Higher education has experienced a rapid emergence of AI as both a support system and a challenge. ChatGPT, Grammarly, and automated calculators are among the AI tools that can offer immediate feedback, assist in the crafting of reports, and decrease the time necessary to complete assignments in the field of accounting education. Kasneci et al. (2023) have demonstrated the potential of generative AI tools, such as ChatGPT, to facilitate personalised learning, automate routine tasks, and aid in writing. However, there are still apprehensions regarding bias, accuracy, and over-reliance.

Traditional written assignments are susceptible to AI-driven automation, which is the root of the issue. Students can use AI to generate substantial portions of their work, leading to concern about whether assignments still measure learning outcomes or professional skills such as collaboration, ethics, and critical thinking. For accounting education, where ethical practice is central, the implications are particularly significant. Accounting education emphasises s both technical skills (e.g., financial reporting, auditing) and professional ethics. Prior studies show students use AI to generate reports but are often unsure of its reliability in complex accounting tasks (Lau & Lee, 2024). Integration of artificial intelligence into higher education, especially in specialised disciplines such as accounting, presents both transformative opportunities and substantial challenges.

AI as a Supportive Tool in Accounting

Education Research into the adoption of AI in accounting education frequently explores factors such as perceived ease of use and perceived usefulness among students (Damerji & Salimi, 2021). This study indicates that positive perceptions of usefulness and ease can influence AI adoption. Findings show that the AI tools in the accounting assignment; 90% admitted they use AI tools to help them in their assignment. Among the 69 students surveyed, only 27% agreed that AI facilitates the completion of accounting assignments, whereas 55% remained neutral. This response pattern indicates that students' perceptions of AI's role in academic tasks may still be underdeveloped or ambiguous, reflecting either limited exposure to AI applications in accounting or a lack of confidence in its pedagogical value.

Such findings underscore the need for greater integration of AI literacy and practical demonstrations within accounting education to bridge the gap between technological potential and students' perceived utility. In contrast, a larger academic conversation often talks about how AI can speed up and simplify processes (Mihai & Duțescu, 2024). Based on this information, many students may not fully understand the direct benefits of using AI for accounting tasks, or they might view AI tools as less helpful for completing their assignments due to the complexity and specific requirements of these tasks. Because the assignments had many steps and required well-informed accounting knowledge, students found it difficult to use AI effectively.

Figure 1: Use of AI in Accounting Assignment
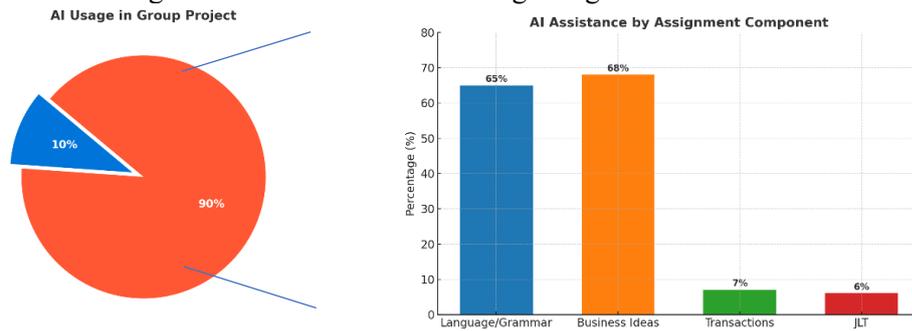
Most students utilise AI for their business background and to verify their grammar and language, as seen in Figure 1. It shows 68% of the students mostly used AI tools to help them come up with business ideas and improve their language and grammar (65%). They used AI tools minimally for transactions, and only 6% of students admitted to utilising AI to make accounting journals, ledgers, and trial balance (JLT). This pattern indicates that students mostly utilise AI for jobs that are conceptual or linguistic, such as generating business concepts or refining written reports, rather than for technical accounting duties that necessitate procedural understanding. This is in line with earlier studies that have shown that students utilise AI more for coming up with ideas, writing drafts, and improving their language than for solving very organised problems (Kasneci et al., 2023). The complexity and rule-based nature of accounting transactions may dissuade students from depending on AI, as these jobs frequently necessitate specialised knowledge that general AI technologies may not consistently deliver (Cotton et al., 2023).

These findings further substantiate the notion that the design of assignments in the accounting field might be enhanced to be more resilient to AI by prioritising higher-order cognitive skills and technical precision, areas in which AI tools currently face challenges in replication. Researchers, like Zawacki-Richter et al. (2023), contend that assessment tasks necessitating application, analysis, and evaluation, especially those associated with disciplinary knowledge, exhibit reduced susceptibility to AI-generated solutions. Consequently, the minimal dependence on AI for transactions and journal tasks in this study may indicate students' belief that these activities are not readily "AI-doable" and still necessitate their own educated accounting expertise. Educators may utilise these ideas to make tests that are fair and real while also encouraging meaningful learning, which would lower the risk of relying too much on AI tools.

References:

Cotton, D. R. E., Cotton, P. A., & Shipway, J. R. (2023). Chatting and cheating: Ensuring academic integrity in the era of ChatGPT. *Innovations in Education and Teaching International*, 60(2), 209–222. https://doi.org/10.1080/14703297.2023.2190148

Damerji, H., & Salimi, A. Y. (2021). Mediating effect of use perceptions on technology readiness and adoption of artificial intelligence in accounting. *Journal of Accounting Education*, 54, 100702.

Kasneci, E., Sessler, K., Küchemann, S., Bannert, M., Dementieva, D., Fischer, F., ... & Kasneci, G. (2023). ChatGPT for good? On opportunities and challenges of large language models for education. *Learning and Individual Differences*, 103, 102274. https://doi.org/10.1016/j.lindif.2023.102274.

Lau, C., & Lee, K. (2024). Accounting students' perceptions of AI in education: Benefits, risks, and implications. *Journal of Accounting Education*, 66, 100844. https://doi.org/10.1016/j.jaccedu.2024.100844.

Mihai, M. S., & Duțescu, A. (2024). TOE framework elements used on Artificial Intelligence implementation in the accounting and audit sector. *Journal of Eastern European Economics*, 62, 226–249.

Zawacki-Richter, O., Kerres, M., Bedenlier, S., Bond, M., & Buntins, K. (2023). Systematic review of research on artificial intelligence applications in higher education – where are the educators?. *International Journal of Educational Technology in Higher Education*, 20(1), 1–31. https://doi.org/10.1186/s41239-023-00394-2.