ARTIFICIAL INTELLIGENCE: PERSPECTIVE OF GEN Z AUDITING STUDENTS

Judith Tagal Gallena Sinaga[1]
Universitas Advent Indonesia
judith.sinaga@unai.edu

Valentine Siagian[2]
Universitas Advent Indonesia
valentine@unai.edu

Ria Chaniago[3]
Universitas Advent Indonesia
rkchaniago@gmail.com

Abstract

This study explores the relationship between Gen Z auditing students and artificial intelligence (AI), focusing on their competencies, awareness, and frequency of AI tool usage. Utilizing a qualitative research method, questionnaires were distributed to 50 auditing students at Universitas Advent Indonesia through Google Forms. The instrument was designed around four key perspectives: AI competencies, most used AI tools, level of AI awareness, and frequency of AI use in academic tasks. Respondents were selected using purposive sampling to ensure relevance, with ethical standards upheld through voluntary participation and data confidentiality. Findings reveal that while auditing students frequently use AI tools—particularly ChatGPT for tasks like communication, brainstorming, report writing, and presentation creation—their overall AI competence remains moderate, and their awareness tends to be surface-level, focusing more on tool usage than on understanding underlying principles or ethical implications. This highlights a clear gap between usage and mastery. As the future of the auditing profession becomes increasingly intertwined with AI, it is essential to enhance students' digital literacy and critical understanding of AI's capabilities and limitations. The study concludes that while Gen Z auditing students are technologically engaged, targeted educational interventions and curriculum development are needed to ensure their future relevance and leadership in a digitally evolving accounting profession.
Keywords: artificial intelligence, Gen Z auditing students, technologically engaged

INTRODUCTION

One significant advancement in accounting and auditing is the application of artificial intelligence (AI) (Damerji & Salimi, 2021). The way future auditors are trained needs to be reevaluated because the incorporation of Artificial Intelligence (AI) into the auditing industry is changing old procedures. People who were born between 1997 and 2012, or Generation Z, are positioned to lead this change. They are accustomed to technology because they are digital natives, but it is still important to investigate how ready and competent they are to use AI in the workplace. According to recent studies, Gen Z students are well aware of and use AI tools, but their comprehension of how AI is used in auditing and their level of readiness to embrace these technologies vary. According to a study by (Putu et al., 2024) that used the Technology Acceptance Model, Gen Z accountants' intention to adopt AI is highly influenced by perceived usefulness, underscoring the need of proving AI's worth in auditing jobs. On the other hand, there was no discernible impact on perceived ease of use, indicating that adoption of AI technologies may be influenced by their prospective advantages despite their complexity. Additionally, according to a (Wilson, J. et al. 2024) of Boston Consulting Group survey from 2024, Gen Z students want to learn about AI ethics, real-world applications, and career ramifications, but many say their institutions don't provide enough help in these areas. This disparity emphasizes the necessity of courses that critically analyze AI concepts' ethical implications and practical implementations in addition to introducing them.

The use of artificial intelligence (AI) tools into Gen Z students' academic practices, including auditing programs, highlights the generation's technical aptitude and flexibility. Even though these technologies are very helpful and efficient, they also require careful consideration of the ethical implications and the maintenance of academic integrity. Future accounting professionals (that includes auditor) must be familiar with AI tools in order to adjust to the changes brought about by the integration of digital technology into business operations (Szadziewska & Kujawski, 2024). in order to improve the efficiency and performance of accounting functions, accountants and accounting firms should stay up to date with ongoing advancements in artificial intelligence (Mohammad et al., 2020).

The future of accounting could be significantly impacted by AI, which could change the accountant's position in data analysis, education, and lifelong learning. AI will shift the accountant's responsibilities from mundane activities to more complex ones like analysis, advising services, and moral decision-making for clients or employers. Accounting professionals (auditor) who adopt these innovations will ensure their continued success and relevance (Hubler et al., 2024). More widespread use of AI in the accounting and auditing fields is anticipated to boost productivity, accuracy, and efficiency while posing problems with wealth and income disparity, the loss of traditional jobs, and an unskilled labor force (Hasan, 2022).

There are several AI tools that an auditing students must learn. Understanding AI is essential since it will influence every industry worldwide and define our future. However, research on people's awareness and knowledge of AI in everyday life has been scant. We therefore hope to close this gap by carrying out this study, which has as its primary goal evaluating students' awareness and understanding of artificial intelligence, specifically in the context of auditing. This study intends to investigate how Gen Z auditing students view artificial intelligence (AI), evaluate their competence to integrate AI into auditing procedures, and pinpoint the instructional approaches required to close current gaps. Understanding these viewpoints will help the research build professional training programs and curricula that meet the changing needs of the auditing industry.

REVIEW OF RELATED LITERATURE
Auditing Students
Auditing students are those students who enrolled accountancy course that specializes in auditing. These students must be equipped with skills in technology that will fasten their tasks when they become employees of different companies. These days, artificial intelligence is being integrated into practically every facet of accounting, which makes auditing students anxious and afraid about human intervention in a company's financial

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and accounting operations in the near future. Compared to earlier methods that are rapidly becoming obsolete, the introduction of AI tools and techniques that enable task automation and better analysis capabilities can have a significant positive impact on the finance and accounting industries (Mohammad et al., 2020). Professionals who have already experimented with AI implementation and who think AI will be applied in accounting in the future are more likely to be interested in doing so in the future. The latest advancements in AI and technology have a significant impact on the accounting industry (Nouraldeen, 2023). In other words, auditing students are the accounting professionals that could be affected by these growing technology.

The Audit Environment

Auditing plays a very important role in every aspect of business. Auditing is a way to evaluate accumulated evidences to check if all accounting data entered are align with the established criteria (Arens, 2014). To ensure that all departments are adhering to the documented procedure of documenting transactions, an auditor will physically check inventory after examining or inspecting various books of accounts. This is done to determine whether the organization's financial accounts are accurate (Times, 2025). Uncertainty and litigation characterize the contemporary audit and assurance environment, which is perhaps the most prominent and significant aspect of the accounting profession. Following a wave of high-profile audit failures with significant financial ramifications, professional associations and the government have been altering accountant training, legislation, and standards. Many regulations and potential hazards that were not evident a few years ago now apply to both the audited and the auditors (Baldwin et al., 2007). Auditing students are taught on how to conduct auditing appropriately in preparation to be a good auditor someday.

The Importance of Artificial Intelligence (AI)

Modern auditing is growing more and more reliant on artificial intelligence (AI), which is radically changing the way audits are organized, carried out, and assessed. Understanding

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and interacting with AI is not just a theoretical exercise but also a professional necessity for auditing students, particularly those from Generation Z who will soon be entering the job. Auditing students use AI to complete their activities more quickly and precisely; to create technologies that can help them to accomplish their activities and jobs and make life easier; and to increase the effectiveness, precision, and value-added of accounting procedures (Awadallah Awad & A. Elnady, 2020). Efficiency and effectiveness, consistency, framework for audit activities, better communication and decision-making, increased staff training, experience development for new hires, and quicker decision-making are just a few of these advantages (Hasan, 2022). The incorporation of AI technology in accounting education has enhanced learning efficiency by facilitating rapid and effortless access to instructional resources (Nouraldeen, 2023).

These AI enhances the auditing students to finish their assignments quickly. Also, AI prepares the students about modern audit realities. And lastly, when auditing students are familiar with AI, it fosters their minds of a continuous learning.

AI Tools Used Nowadays

There are several AI Tools to be considered these days. Following are the 24 AI tools:

Table 1 – List of AI Tools Used

Category	AI Tools Used
Writing	1. ChatGPT 2. Compose AI Grammarly 3. BetterFeedback 4. Featherly 5. Lyro 6. Anyword 7. Claude 8. Perplexity

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	9. Google AI
	10. Gemini
Coding	1. GitHub Copilot
	2. DeepSeek
	3. Meta AI
	4. AI developed by employer
Create Presentation	1. Beautiful.ai
	2. Gamma AI
	3. Canva Magic
Design	1. Midjourney
	2. Canva Magic
	3. HitPaw
	4. Synthesis
	5. Murf
Social/Communication	1. Fireflies
	2. Speechify
	3. Lyro

Source: (Szadziewska & Kujawski, 2024)

There will be more AI tools to consider which the auditing students have to be aware of. If possible these must be integrated in the curriculum to better educate students for the changing needs of the industry (Abdo-Salloum & Al-Mousawi, 2025). Auditing students are quite fast learning so this can be learned as long as they the desire to adopt artificial intelligence.

RESEARCH METHOD

The research method used is a qualitative method, in which a questionnaires were distributed to all auditing students of Universitas Advent Indonesia. Distributed questionnaires composed of four (4) perspectives: 1.) AI competencies; 2.) the most used

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AI tools; 3.) level of AI awareness; 4.) the frequent used of AI tools during their studies. Data were gathered through Google form and were given to 50 auditing students. The population comprised of all accounting students but since purposive sampling method is used, only those students who specialize in auditing selected as the respondents. Data were tabulated, analyzed, and interpreted to answer above perspectives.   This guarantees that the information gathered is pertinent to the goals of the study and concentrates on auditing students. Respondents were made aware that participation is entirely voluntary and that their answers will remain private. Unless specifically required and with consent, no personally identifiable information is gathered. The study conforms to the ethical guidelines set forth by the institution.

RESULTS AND DISCUSSION

Demography

The respondents composed of 27 females and 23 males. These are all active students that specializes in auditing. It shows that there are more females than males. See Table I below for a clearer explanation:

Table II – Gender of Respondents

Gender	Frequency	%
Female	27	54
Male	23	46
Total	**50**	**100**

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AI Competencies

Auditing students are technology savvy. They motivate themselves to learn different AI Tools and how it is being used. Students must embrace this AI age, and nurture digital competencies. The following are the summary of the student's competencies:

Table III – AI Competencies

Competence	Frequency	%
Poor	1	2
Moderate	22	44
Competence	19	38
Very Competence	8	16
Total	**50**	**100**

These students have the ability to master artificial intelligence technologies more effectively (Sudaryanto et al., 2023). The Table shows that there are 27 (54%) students who demonstrated competence and very competence in using AI. This showed that more than half of the auditing students are well-prepared to apply AI tools in auditing tasks. Also there were 22 students (44%) fall into the Moderate category. They likely have a basic understanding of AI but may struggle with advances applications. And lastly, only 1 student (2%) is categorized as Poor, indicating minimal exposure or understanding of AI in auditing. Auditing students individually integrate their AI expertise to all their projects and assignments (like making PPT, etc).

Level of Awareness of Auditing Students on AI Tools

There are so many AI Tools nowadays. In this portion, auditing students' awareness are being analyzed up to what extent.

Table IV – Level of Awareness

Awareness	Frequency	%
A Little	4	8
Moderate	16	32
Aware	22	44
Very Aware	8	16
Total	**50**	**100**

If the level of awareness are high, auditing students are ensure on their continued success and relevance (Hubler et al., 2024). The Table above shows that 30 out of 50 students (60%) are either *Aware* or *Very Aware* with AI systems. This indicates that a clear majority of auditing students have a solid level of exposure and understanding of AI tools, likely through coursework, self-learning, or practical experiences. There were 16 students (32%) fall into the *Moderate* category. These students likely possess basic conceptual understanding, but may lack confidence or experience in applying AI in auditing tasks. Lastly, only 4 students (8%) report *A Little* awareness. This is a small minority, showing that almost all students have at least some awareness of AI systems. The research showed that auditing students typically have a solid understanding of AI systems. The educational basis in AI seems solid, with 60% demonstrating high familiarity and another 32% having a decent knowledge. Only about 8% of them might need first assistance. This degree of familiarity indicates that the student body is prepared to use AI in real-world auditing scenarios, and with more training, the majority might become fully proficient in using AI. The result is supported by (Mansor et al., 2022) that says auditing students knew and understood AI to a reasonable degree. AI technology is influencing knowledge and interest, particularly among auditing students.

Most Widely Used AI Tools

Auditing students are not familiar with all the AI tools presented. The following list of AI tools which are most used by auditing students:

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Table V – No. of AI Tools Used

No. of AI Tools Used	Frequency	%
13	1	2
11	2	4
10	2	4
9	3	6
8	7	14
7	2	4
6	5	10
5	2	4
4	11	22
3	4	8
2	4	8
1	7	14
Total	**50**	**100**

The Table above showed that most of the AI Tools used falls on ChatGPT. All the 50 respondents are competent and familiar with ChatGPT. The highest percentage falls on the 11 (22%) respondents who are familiar with 4 AI tools (22%). The four (4) AI tools are ChatGPT, Perplexity, Gamma AI, and Gemini. There is only one (1) respondent who is familiar with 13 AI tools, these are, ChatGPT, ComposeAI, Grammarly, midjourney, Featherly, GoogleAI, Claude, Perplexity, Gamma AI, DeepSeek, Meta AI, Gemini, and Canva Magic. There are still AI tools that have not been encountered by auditing students.

Number of Times AI Tools Were Used During Studies

Auditing students' life are not that easy especially when they have homework from different subjects. Auditing students frequently and consistently use AI technologies.

Table V – Frequency Use of AI Tools

No. of times during studies	Frequency	%
Rarely	1	2
Often	27	54
Occasionally	19	38
Always	3	6
Total	**50**	**100**

Table V shows that 60% of students (54 Often & 6 Always) reported using AI tools frequently or always. This indicates a strong integration of AI tools in the academic routines of auditing students. 38% used AI tools "Occasionally", suggesting they are somewhat engaged but not dependent on AI tools. Only 2% reported "Rarely" using AI tools, indicating very few students avoid AI tools altogether.

AI Tools Usage

There are various usages of AI tools. It can be for writing, brainstorming, create presentation, design, and communication. The Table below explains the number of usage of AI tools:

Table VI – Number of AI Usage

No. of AI Tools Usage	Frequency	%
1	13	26
2	10	20
3	12	24
4	15	30
Total	**50**	**100**

The Table above shows that there are 15 students (30**%)** use AI for writing, brainstorming, create presentation, and communication. There are students who use it for other purposes but most of the time it is use to create presentation.

CONCLUSION

This study emphasizes how Gen Z auditing students and artificial intelligence (AI) are developing their relationship, highlighting the revolutionary influence AI is expected to have on the auditing profession going forward. These students, who are digital natives, utilize AI tools frequently. They especially prefer ChatGPT, which they frequently use for communication, brainstorming, report writing, and presentation creation. Nevertheless, even with frequent use, students' general proficiency with AI is still moderate, and their awareness is typically surface-level, emphasizing application over comprehension. This

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disparity implies that although students are using technology, they might not yet have the essential abilities required to effectively utilize AI's potential in professional auditing settings. The auditing experts of the future will be those who successfully embrace and incorporate AI advancements, as stressed by (Hubler et al., 2024). It is obvious that improving students' AI skills as well as their comprehension of its ramifications, constraints, and ethical issues is necessary to guarantee that they are ready for this future. In summary, Gen Z auditing students are headed in the correct direction when it comes to their involvement with AI; however, to increase their knowledge and proficiency, certain educational interventions and curricular improvements are necessary. In addition to helping them succeed academically, doing this will guarantee their leadership and continued relevance in the technologically advanced accounting field.

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