

## A Study of Perceived Ease of Use, Perceived Usefulness and Self-Efficacy to use Artificial Intelligence Among Accounting Students in Malaysia

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### **Abstract:**

The increasing use of AI-enabled tools and procedures in accounting is driving a dramatic shift in what students learn today, as well as the essential skills and talents required for future professionals to survive in this dynamic world. A national thrust on the digital economy has included artificial intelligence (AI) courses in response to the present global shifts impacting higher education across the globe. According to the Malaysia Digital Economy Blueprint (2021), digital skills should be incorporated into higher education curricula to ensure that graduates are agile and competent in the future workforce. As a result, introducing AI into daily accounting tasks will substantially affect the work environment. Students with poor levels of digital literacy may experience difficulty at employment. Therefore, the purpose of this study is to investigate how self-efficacy, perceived usefulness, and simplicity of use relate to technology adoption of AI in their studies. A quantitative research survey was adapted to analyse 172 respondents for 24-question questionnaire. The results of the study indicate that all factors such as self-efficacy, perceived usefulness, and perceived ease of use significantly influence technology adoption among accounting students in distance education, particularly in their integration of AI tools into their learning processes.

(150-200 Words)

### **Keywords:**

Artificial intelligence, accounting education, perceived usefulness, perceived ease of use, self-efficacy, technology adoption, accounting graduates, distance education.