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Artificial Intelligence in Education and Accounting Education: A Systematic Literature Review

Muhammad Rayhan Fathurrahman[1], Dzulfikar Ali Akbar[2], Muhammad Agung Putra Ansar[3], Ramoti Stevan Carlos Pakpahan[4]

[1, 2,3,4]Department of Accounting, Faculty of Economics and Business, Lambung Mangkurat University, Banjarmasin, Indonesia

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ABSTRACT

Artificial intelligence, especially generative artificial intelligence, has transformed learning practices, assessment, digital literacy, and educator readiness. This study aims to synthesize recent research on the use of AI in education and its implications for accounting education. The method used is a Systematic Literature Review guided by the PRISMA 2020 flow. The review corpus consists of 40 open-access DOI-assigned articles on AI in education published between 2022 and 2026, plus one contextual article on local government financial performance as a bridge to public-sector accounting issues in Indonesia. The analysis was conducted using thematic synthesis. The findings reveal seven dominant themes: AI adoption and acceptance, generative AI integration, AI literacy and ethics, learning outcomes and student engagement, teacher and lecturer readiness, AI for inclusion, and AI in assessment and learning analytics. In the context of accounting education, AI has the potential to strengthen problem-solving, data analysis, accountability, and students' professional readiness.

Corresponding Author:
Muhammad Rayhan Fathurrahman
Department of Accounting, Lambung Mangkurat University
Address: Banjarmasin, Indonesia
Email: rayhanf2901@gmail.com

1. INTRODUCTION

Artificial intelligence (AI) has become one of the most decisive issues in educational transformation. The development of ChatGPT, generative AI, adaptive learning platforms, retrieval-augmented generation, and multimodal learning analytics has changed the ways students search for information, write, solve problems, receive feedback, and interact with learning materials [1], [3], [7], [9], [10]. In higher education, AI is no longer merely a technical aid but has become a new learning ecosystem that influences curriculum design, pedagogy, assessment, and academic integrity.

This transformation does not occur only in general education but also in economics, business, and accounting. Accounting education requires data analysis skills, systematic reasoning, complex problem-solving, interpretation of evidence, and an understanding of accountability in both public and private sectors. A study of accounting students shows that AI literacy can be associated with problem-solving ability through systematic and intuitive thinking skills [29]. In the Indonesian context, the issue of accountability is also reflected in research on the follow-up of Audit Board of Indonesia recommendations and local government financial performance [41]. This indicates that accounting education needs to prepare students to understand data, auditing, financial performance, and AI technology in an integrated way.

Recent literature shows that the use of AI in education spans many domains. Several studies examine publication trends, ChatGPT acceptance, and its impact on student engagement [1], [3], [31], [37]. Other studies place AI within teacher professional development, pre-service teacher readiness, and higher education instructors' practices [2], [25], [28], [32], [34]. Meanwhile, research on AI ethics, responsible AI literacy, and GenAI literacy emphasizes that the ability to use AI must be accompanied by ethical understanding, information validation, awareness of algorithmic bias, privacy protection, and academic responsibility [6], [8], [20], [22], [23].

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Although research on AI in education has grown rapidly, studies that explicitly connect AI with accounting education remain limited. Most research still focuses on higher education in general, language learning, STEM, elementary education, or technology acceptance. Business and accounting contexts have begun to emerge through studies on business school students, entrepreneurship education, business education, and accounting students, but they have not yet become a mainstream focus within the AI education research map [16], [17], [29], [36], [37]. This condition opens space for a systematic synthesis that connects AI education findings with the needs of accounting education.

Based on this background, this study aims to synthesize the literature on AI in education and identify its implications for accounting education. Specifically, this study answers four questions: (1) what research themes dominate AI education studies; (2) how AI is used in learning and assessment processes; (3) what benefits and challenges are most frequently reported; and (4) how these findings can be translated into the design of accounting education that is more adaptive, ethical, and relevant to professional needs.

2. METHOD

This study uses a Systematic Literature Review (SLR) approach following the PRISMA 2020 reporting principles. SLR was selected because it can present the search, selection, extraction, and synthesis of articles more transparently than a narrative review. The review focuses on the use of AI in education, with particular attention to its implications for accounting education.

The article corpus was determined based on four inclusion criteria: (1) scholarly articles published between 2022 and 2026; (2) articles with DOI and open-access availability; (3) articles published in Scopus-indexed journals within Q1-Q3; and (4) articles discussing AI, generative AI, ChatGPT, AI literacy, adaptive learning, learning analytics, AI-based assessment, or AI acceptance in education. One additional article by Iriawan and Usaid [41] was not used as a core AI education article, but was included as a contextual reference to connect the discussion with public-sector accounting and local government financial performance in Indonesia.

The selection process was conducted in four stages. The identification stage produced 41 references that matched the initial bibliography. The screening stage was conducted by reading titles, abstracts, and study focuses. A total of 40 articles met the criteria as core AI education articles, while one article served as a supporting reference for the accounting context. The eligibility stage was carried out by checking thematic relevance, DOI availability, and each article's relationship to the research questions. The final stage produced 40 articles for the main thematic synthesis and 1 article for contextual elaboration.

Data extraction was conducted using a coding sheet covering author names, year, title, study focus, research type, educational context, form of AI technology, reported benefits, challenges, and implications for accounting education. The data were then analyzed through thematic synthesis. The analysis involved rereading all articles, coding recurring concepts, grouping codes into themes, and interpreting relationships among themes.

Table 1. Inclusion and exclusion criteria

Component	Inclusion criteria	Exclusion criteria
Publication year	2022-2026	Outside the review period
Access and DOI	Open access and DOI available	No DOI or full text unavailable
Indexing	Scopus-indexed journal Q1-Q3 for the AI education corpus	Unindexed or outside the journal quality threshold
Topic	AI in education, GenAI, ChatGPT, AI literacy, learning analytics, adaptive learning, assessment, teacher/student adoption	Not related to AI or education
Contextual reference	One Indonesian accounting/public-sector finance article used to support local accounting context	Not used as an AI-education evidence article

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3. RESULTS AND DISCUSSION

3.1. Descriptive profile of the reviewed literature

The final corpus shows a strong concentration of recent research on AI in education. Review-oriented articles include studies on ChatGPT in higher education, AI in teaching and teacher professional development, student engagement, academic achievement, programming education, AI ethics, GenAI implementation, responsible AI literacy, retrieval-augmented generation, multimodal learning analytics, adaptive learning platforms, neurodivergent learners, elementary education, language learning, motivation and engagement, entrepreneurship education, educators' adoption, classroom management, school GenAI literacy, inclusive AI, AI literacy correlates, and AI literacy programs for children and youth [1]-[23]. Applied and empirical studies focus on school strategies, teacher acceptance, prompt training, student adoption, instructor perceptions, accounting students, writing performance, digital divide, pre-service teacher readiness, chemistry assessment, future educator preparation, Bloom taxonomy, business education, business school students, AI-based teaching evaluation, language instructor acceptance, and MCDM analysis of ChatGPT effects [24]-[40].

In general, the literature shows that AI education is moving from an exploratory phase toward institutionalization. In the exploratory phase, researchers often documented perceptions, acceptance, and early benefits of ChatGPT. In the institutionalization phase, the focus begins to shift toward school policy design, educator readiness, ethics, validation of AI outputs, and integration of AI into the curriculum. For accounting education, this shift is important because accounting competence cannot be built through memorization of standards alone; it also requires data interpretation, professional judgment, and ethical responsibility.

Table 2. Thematic synthesis of the 41 references

Theme	Related references	Main finding	Implication for accounting education
AI adoption and acceptance	[1], [24]-[28], [31], [37], [39], [40]	Acceptance is shaped by perceived usefulness, trust, support, ethics, subjective norms, digital divide, and perceived learning benefits.	Accounting programs need clear policies, guided use, and structured AI tasks instead of leaving students to experiment without supervision.
Generative AI in teaching and learning	[3], [7], [14], [15], [17], [30], [36]	GenAI can support engagement, writing, language learning, entrepreneurship, and business education, but outcomes depend on prompt quality and instructional design.	Prompt engineering can be connected with accounting cases, audit scenarios, financial analysis, and report writing.
AI literacy and ethics	[6], [8], [20]-[23], [34]	Responsible AI use requires literacy about bias, privacy, transparency, verification, academic integrity, and social consequences.	Accounting education should combine AI literacy with professional ethics, audit skepticism, accountability, and data governance.
Learning outcomes and assessment	[4], [5], [11], [33], [35], [38]	AI is linked to achievement, programming skills, adaptive learning, automated assessment, Bloom taxonomy classification, and teaching evaluation.	AI can enrich accounting assessment through data analysis tasks, case-based rubrics, and feedback while keeping human judgment central.
Teacher and institutional readiness	[2], [18], [25], [28], [32]	Educator readiness depends on technological self-efficacy, professional	Lecturers need training to design AI-supported accounting learning and

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Theme	Related references	Main finding	Implication for accounting education
		development, perceived coherence, trust, and institutional guidance.	to evaluate AI-generated answers critically.
Inclusive and contextual AI education	[12], [13], [19], [21]	AI may support neurodivergent students, elementary education, classroom management, and inclusive K-12 learning when designed responsibly.	Accounting learning materials should consider accessibility, different learning needs, and local institutional context.
Accounting and public-sector relevance	[29], [36], [37], [41]	AI literacy appears in accounting/business education, while local public-sector accounting research highlights the importance of financial performance and accountability.	Future studies can connect AI-supported learning with public finance, audit follow-up analysis, and local government financial accountability.

3.2. AI adoption, acceptance, and trust in educational settings

A large group of studies examines AI adoption and acceptance among students, teachers, and instructors. The findings generally indicate that AI acceptance is not determined only by access to technology. Acceptance is shaped by perceived usefulness, ease of use, subjective norms, trust, ethics, instructor support, technological self-efficacy, and perceived learning benefits [24], [25], [27], [31], [36], [37], [39]. Students may accept ChatGPT when it helps them understand concepts, generate ideas, or improve performance, but acceptance may decline when they perceive the tool as unreliable, ethically risky, or unsupported by lecturers.

Trust is a central issue in AI adoption. Instructors in higher education show both interest and distrust toward generative AI because the technology can support teaching preparation while also creating risks of hallucination, plagiarism, overreliance, and reduced critical thinking [28]. A hybrid MCDM approach also suggests that ChatGPT's learning effects must be evaluated through multiple criteria rather than a single performance indicator [40]. In accounting education, this is particularly relevant because accounting decisions depend on evidence, standards, materiality, and professional judgment. AI should therefore be positioned as a cognitive assistant, not as an unquestioned authority.

3.3. Generative AI, learning engagement, and academic performance

Generative AI is one of the most visible themes in the corpus. Meta-analytic and systematic review evidence indicates that ChatGPT and GenAI may influence student engagement, motivation, and academic achievement when they are integrated into meaningful learning activities [3], [4], [15]. GenAI also supports writing performance when students learn to ask better questions and refine prompts [30]. This finding implies that the benefit of AI is not automatic; it depends on students' ability to communicate tasks clearly, evaluate outputs, and revise their work.

Several studies show that GenAI can be applied across disciplines, including computer programming, engineering data analysis, language learning, entrepreneurship education, and business education [5], [14], [17], [26], [36]. These findings are important for accounting education because accounting students increasingly need to work with spreadsheets, dashboards, textual reports, and data interpretation. AI can help students generate explanations, simulate audit procedures, analyze cases, and compare alternative treatments. However, these benefits should be accompanied by verification exercises so that students learn to detect errors and unsupported claims.

3.4. AI literacy, ethics, and responsible use

The literature consistently emphasizes the importance of AI literacy and ethics. AI ethics education is needed because students must understand not only how to use AI but also how to evaluate fairness, accountability, transparency, privacy, authorship, and social consequences [6]. Studies on responsible AI literacy in K-12 education, GenAI literacy in schools, inclusive AI, and AI literacy programs for children and youth show that AI literacy must be developed progressively and

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contextually [8], [20], [21], [23]. Another review indicates that AI literacy is associated with affective, behavioral, cognitive, and contextual variables [22].

For accounting education, AI literacy should be connected directly with professional ethics. Students should be trained to disclose AI use, validate evidence, protect confidential information, and apply skepticism to AI-generated financial interpretations. This ethical dimension is crucial because accounting work involves sensitive data, regulatory compliance, and public trust. In this sense, AI literacy in accounting should not stop at technical ability; it should cultivate responsible judgment.

3.5. Teacher readiness, professional development, and institutional policy

Teacher and lecturer readiness is another dominant theme. AI integration in teaching depends on professional development, pedagogical confidence, technological self-efficacy, institutional support, and clear academic policy [2], [18], [25], [32], [34]. Without structured guidance, AI use may remain inconsistent across classes. Some lecturers may ban the use of AI, while others may allow it without assessment redesign. Both extremes can create confusion for students.

Institutional policy should therefore define acceptable AI use, disclosure rules, assessment redesign, data privacy standards, and lecturer training. For accounting departments, policy can include AI-supported case analysis, AI-assisted data interpretation, controlled prompt-based assignments, and reflective reports that require students to explain how they validated AI outputs. In this way, AI becomes part of accountable learning practice rather than a shortcut machine.

3.6. Adaptive platforms, analytics, assessment, and feedback

AI is also used in adaptive learning platforms, retrieval-augmented generation, multimodal learning analytics, chemistry assessment, teaching evaluation, and learning outcome classification [9], [10], [11], [33], [35], [38]. These applications move AI beyond text generation. Adaptive platforms can personalize learning pathways; RAG can connect model outputs with verified sources; multimodal analytics can capture complex traces of learning; and AI-based assessment can support feedback and classification.

In accounting education, these technologies may be applied to detect misconceptions in journal entries, classify learning outcomes according to Bloom's taxonomy, provide formative feedback on financial statement analysis, and support simulations of audit evidence evaluation. However, automated feedback must be checked by lecturers, particularly when assignments involve professional standards or local regulations. AI can accelerate feedback, but it cannot replace academic accountability.

3.7. Inclusion, local context, and accounting education gaps

AI education literature also highlights inclusion and context. Research on neurodivergent students, elementary education, classroom management, and inclusive K-12 education shows that AI can support learners with different needs when it is designed with accessibility and ethical safeguards [12], [13], [19], [21]. These findings remind educators that AI integration should not widen inequality. Digital divide issues in college students' acceptance of ChatGPT further indicate that access, skills, and support must be considered together [31].

The accounting-specific evidence remains thin. The study of Thai Gen Z accounting students provides a useful entry point because it links AI literacy with complex problem-solving skills through systematic and intuitive thinking [29]. Business education studies also suggest that instructor support influences continuance intention to use AI tools [36], while business school students' adoption of ChatGPT reflects the broader shift in managerial and financial learning [37]. The local study on BPK recommendation follow-ups and government financial performance [41] is not an AI education article, but it is useful for framing Indonesian accounting education around accountability, audit follow-up, and public-sector performance. Future research should connect these two streams: AI-supported learning and public-sector accounting competence.

3.8. Proposed framework for AI-integrated accounting education

Based on the synthesis, this study proposes a framework for AI-integrated accounting education consisting of five layers. The first layer is AI literacy, which covers basic understanding of AI, prompt design, data privacy, limitations, and ethical use. The second layer is disciplinary integration, where AI tasks are embedded into accounting topics such as financial reporting, auditing, management accounting, taxation, and public-sector accounting. The third layer is evidence validation, where students must compare AI outputs with accounting standards, regulations, datasets, or credible references. The fourth layer is reflective assessment, where students explain the reasoning process behind their AI-assisted work. The fifth layer is institutional governance, where programs set policies regarding disclosure, academic integrity, and responsible use.

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This framework shifts AI use from unregulated assistance to structured learning. Students do not merely ask AI for answers; they learn to design prompts, test outputs, identify errors, and justify decisions. For lecturers, this framework encourages redesigning assignments so that AI becomes a site of critical thinking. For institutions, it provides a basis for policy and curriculum development.

4. CONCLUSION

This systematic literature review synthesizes 40 core articles on AI in education and one contextual article on accounting and public-sector financial performance. The findings show that AI education research is dominated by themes of GenAI adoption, ChatGPT acceptance, AI literacy, ethics, learning outcomes, teacher readiness, adaptive learning, assessment, analytics, and inclusive education. The literature suggests that AI can improve engagement, feedback, writing, problem-solving, and learning personalization when it is integrated through sound pedagogy and ethical guidance.

For accounting education, the review shows both promise and research gaps. AI can strengthen students' analytical abilities, support case-based learning, provide formative feedback, and prepare students for data-rich professional practice. However, accounting education must avoid treating AI as a shortcut for answers. Instead, AI should be used to cultivate verification, skepticism, accountability, and ethical reasoning. The local Indonesian reference on BPK recommendation follow-ups and local government financial performance also suggests that AI-supported accounting education can be directed toward public-sector accountability and evidence-based financial analysis.

The main limitation of this study is the concentration of AI education articles in one journal and one recent publication period. The use of one contextual accounting article also means that the accounting discussion is partly interpretive rather than based on a large accounting-specific AI corpus. Future research should expand the database coverage, include more accounting education journals, compare countries, and test AI-integrated accounting learning models empirically.

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CONFLICT OF INTEREST STATEMENT

The authors declare that there are no conflicts of interest.

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