

ARTIFICIAL INTELLIGENCE AS PERCEIVED BY ACCOUNTING STUDENTS. AN OBSERVATION FROM POLAND

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Purpose: The aim of the article is to present the opinions of accounting students of the Faculty of Management at the University of Gdansk on the use of AI in the learning process.

Design/methodology/approach: The following research methods were used in the work: analysis of the literature on the usefulness of AI in the higher education process, survey research, selected methods of descriptive statistics.

Findings: Our research indicates that students surveyed from the Faculty of Management at the University of Gdansk have limited knowledge of AI. While 65% of respondents are familiar with and use the ChatGPT tool, their knowledge of other AI tools applicable to learning processes remains low. Additionally, the surveyed students are aware of the impact of AI on the accounting profession, highlighting both the positive and negative consequences resulting from the implementation of AI in business processes.

Research limitations/implications: The study is limited as it only concerns students from one university, specializing in a specific field, and only in one country. Given these limitations, the findings cannot be generalized to the entire population. Moreover, only the opinions of students were examined. Hence, more studies of this kind should be undertaken to broaden the scope.

Practical implications: The article highlights the need for future accounting specialists to have knowledge of AI tools, which is related to the necessity of adapting to changes caused by the introduction of digital technologies into business processes.

Originality/value: The article contributes to the literature by expanding knowledge on using AI in learning processes. Additionally, our research enriches the literature on students' perceptions of the opportunities and threats associated with the use of AI in the accounting profession.

Keywords: Education, Artificial Intelligence, Accounting, ChatGPT.

Category of the paper: Research paper.

1. Introduction

Since the beginning of the 21st century, the enormous development of information and digital technologies has begun “an era of enhanced connectivity and communication” (Omol, 2023). This situation resulted in the need for enterprises to take actions aimed at digital transformation of their processes and activities. This process had an impact on the economies of countries, changing all aspects of people's lives at a rapid and dynamic pace. Digitization has not only enabled “easier storage, retrieval, and manipulation of information”, but also contributed “to improved operational efficiency, streamlined workflows, and the birth of e-commerce” (Gong, 2023; Omol, 2023). For this reason, the basis for the organization's survival and development on the market is the use of new information technologies in management processes. However, as (Omol, 2023; Omol et al., 2023) write, “it requires a deep understanding of the intricate interplay between technology, culture, leadership, and strategy amongst other action fields”. Currently, artificial intelligence (AI) plays a key role in optimizing business activities. According to Wamba-Taguimdje et al. (2020, p. 1895), “it has driven a new way of managing information, and this represents both a challenge and an enormous opportunity for organizations.” AI is the use of machines and devices that can think, learn and act in ways similar to humans. This is possible thanks to the development of expert systems, algorithms and programs that imitate the human brain (Dhamija, Bag, 2020). AI, by accessing and processing huge amounts of information, can be used in various areas of life, such as: optimization of business processes, reducing language barriers, diagnosing and treating pathologies, recommending personalized treatment methods, detecting fraud in various sectors of the economy and supporting education (Wamba-Taguimdje et al., 2020). In particular, “AI has enormous potential to improve learning, teaching, assessment, and educational administration” (Chiu et al., 2023; Hwang et al., 2020). The use of AI tools enables increasing the quality of education through evidence by improvements in the efficiency of the educational process (Wang et al., 2023a), the personalization of learning (Pisica et al., 2023), the creation of more intelligent content and the optimization of educational management in terms of effectiveness and efficiency (Montenegro-Rueda et al., 2023; Siregar et al., 2023). It also influences students' better academic results, more efficient communication (Shidiq, 2023; Sîrghi et al., 2023), and prepares them to achieve success in an increasingly digital world. According to Pisica et al. (2023), this is due to the fact that AI can provide students with different resources such as translation tools, voice assistants, chatbots, virtual reality and gamification, personalized tutoring and studying programs, instant assessment, and feedback. However, the use of AI in education may have a negative impact on learning processes by limiting the development of students' cognitive competences and critical thinking skills, and is also associated with serious ethical, security and data protection challenges. This is due to the fact that AI tools can thus produce false, misleading, unethical or socially unacceptable results, which can result from existing prejudices during technical development or poor data quality (von Garrel, Mayer, 2023). Moreover, according to Sîrghi et al. (2023), excessive

automation can lead to individual isolation and decrease the level of social interaction, severely diminishing the role of the teacher in the teaching learning act. It should also be added that AI collects users' personal data, which can be used for various purposes, often without their consent.

Although the use of AI in education has been the subject of research for over 30 years (Zawacki-Richter et al., 2019), so far there are few studies presenting their importance in the education process in Poland. Taking this into account, the aim of the article is to present the opinions of accounting students of the Faculty of Management at the University of Gdansk on the use of AI in the learning process. The survey was intended to provide answers to the following research questions:

1. What is the state of knowledge of students about AI?
2. What AI tools do students use in the learning process?
3. In what areas do students use ChatGPT in the learning process?
4. In the opinion of students studying accounting specializations, what are the opportunities and threats for the accounting profession related to the development of AI?

Assessing the benefits, for both teachers and students, of using intelligent systems in assessments, data collection, enhancing learning progress, and developing new strategies is an area that still requires much research. So far, the University of Gdansk has not addressed the role of AI in learning processes, in particular related to the accounting profession. This article therefore contributes to the literature by expanding knowledge on this topic. Additionally, our research enriches the literature on students' perceptions of the opportunities and threats associated with the use of AI in the accounting profession. It also provides insights into students' utilization of AI tools and their applications in learning processes. These issues still require further exploration at universities in Poland.

The following research methods were used in the work: analysis of the literature on the usefulness of AI in the higher education process, survey research, selected methods of descriptive statistics.

The subsequent structure of the article includes the following parts: theoretical background, research methodology, obtained results and discussions, and a summary with an indication of further research work.

2. Theoretical Background

New technologies and digitalization play a huge role in shaping business and social reality. Moreover, according to Walter (2023), digital technology created new spaces for people to interact with one another, to develop themselves and to process their tasks.

For this reason, the use of digital technologies by organizations has become a necessity. Currently, AI will play a key role in collecting, processing and analyzing data necessary to make decisions related to the implementation of business strategies. However, as von Garrel and Mayer (2023) state, this concept has not been clearly defined due to the complexity of the concept of artificial intelligence itself and its continuous evolution. This term is multi-disciplinary in nature, encompassing computer science, physical and social sciences, and systems neuroscience, which consist of many diverse disciplines (Lu, 2019; Zawacki-Richter et al., 2019; von Garrel, Mayer, 2023). This means that AI is not really any single thing, but it is a set of rich sub-disciplines and methods, vision, perception, speech and dialogue, decisions and planning, robotics (Horvitz, 2017). Broadly speaking, AI refers to the ability of computer systems to imitate the human brain (Montenegro-Rueda et al., 2023). However, the definitions appearing in the literature take into account various approaches to explaining this concept, including: related to human behavior or rationalistic action involving a combination of mathematics and engineering (Russel, Norvig, 2010). This is presented in Table 1.

Table 1.
Selected Definitions of AI in the Literature

Author/s	Definition
Russel, Norvig (2010)	AI is defined as the study of agents that receive precepts from the environment and perform actions. It is a systems that think like a human, act like a human, think rationally and act rationally.
Luckin et al. (2016)	AI is defined as computer systems that have been designed to interact with the world through capabilities (for example, visual perception and speech recognition) and intelligent behaviours (for example assessing the available information and then taking the most sensible action to achieve a stated goal) that we would think of as essentially human.
Lu (2019)	AI is the study of features of human activities, constructing a certain intelligent system, to make computers complete the tasks that only human is able to do in the past, and to apply computer hardware and software to simulate the underlying theories, approaches and techniques of human behaviour.
Baker, Smith (2019)	AI is defined as computers which perform cognitive tasks, usually associated with human minds, particularly learning and problem-solving. It is now used as a catchall term to describe a range of technologies, from an algorithm or app to machine learning and neural networks.
Kaplan, Haenlein (2019)	AI is defined as a system's ability to interpret external data correctly, to learn from such data, and to use those learnings to achieve specific goals and tasks through flexible adaptation.
Boucher (2020)	AI refers to systems that display intelligent behaviour by analysing their environment and taking action – with some degree of autonomy – to achieve specific goals.
von Garrel, Mayer (2023)	AI refers to methods, processes and technologies that enable IT systems, such as machines, robots or software systems, to interpret large amounts of data and to learn from this data in order to emulate or imitate certain human cognitive abilities.
Chiu et al. (2023)	AI refers to the ability of a digital machine to perform tasks commonly associated with intelligent beings, and its associated technologies are divided into various branches, such as computer vision, speech, machine learning, big data, and natural language processing.

Source: own elaboration based on: Russel, Norvig (2010); Luckin et al. (2016); Lu (2019); Baker, Smith (2019); Kaplan, Haenlein (2019); Boucher (2020); von Garrel, Mayer (2023); Chiu et al. (2023).

The definitions presented in Table 1 indicate the possibilities offered by the use of AI in organizations. As stated by Di Vaio et al. (2020), the interactions between artificial technologies and human intelligence bases on algorithms simplify the work of managers. According to Hwang et al. (2020), use of AI in education “refers to the use of AI (Artificial Intelligence) technologies or application programs in educational settings to facilitate teaching, learning, or decision making of stakeholders”. As Slimi (2023) states, AI “has the potential to revolutionize education by personalizing teaching methods to suit individual student needs, providing prompt feedback, and automating administrative tasks”. Luckin et al. (2016) also indicate three categories of AI software applications in education that are available today, such as: personal tutors for every learner, intelligent support for collaborative learning, and intelligent virtual reality. A similar view is carried out by Baker and Smith (2019), who divided the AI tools used in education into three broad categories: learner-facing, teacher-facing and system-facing. Hwang et al. (2020) additionally point out the possibilities of using AI in "building and evaluating effective educational policies". Table 2 presents the role of AI in education along with selected research instances in this area (Hwang et al., 2020; Chen et al., 2020; Ouyang et al., 2022).

Table 2.
Role of AI in Education

Role of AI as:	Short characteristics	Research examples
Intelligent tutor (personal tutor)	It means supporting the student learning process through the use of intelligent tutoring systems, adaptive/personalized learning systems or recommendation systems.	Yang, Zhang (2019) Wang et al. (2023b) Lin et al. (2023) Bhushan et al. (2023)
Intelligent tutee (virtual reality)	The learning ability of AI models and methods can facilitate the development of intelligent tutees in the future; for example, a smart tutee could be a chatbot.	Montenegro-Rueda et al. (2023) Wang et al. (2023a) Firat (2023) Johnston et al. (2024)
Intelligent learning tool or partner (intelligent support)	It means providing an intelligent tool to help learners collect and analyze data in efficient and effective ways, enabling them to focus on critical points or higher-order thinking.	Ijaz et al. (2017) Luckin (2017) Costa et al. (2017) Ouyang et al. (2022)
Policy-making advisor (administrative support)	AI can help educational administrators make decisions about course development, pedagogical design and academic transformation.	Jones (2019) Ouyang et al. (2022) Chan (2023) O'Dea, O'Dea (2023)

Source: own elaboration based on: Hwang et al. (2020); Chen et al. (2020); Ouyang et al. (2022).

The use of AI tools in education can help both teachers and students. They support “select and recommend the learning content to students, provide scaffoldings and help engage students in dialogue, and simulate one-to-one tutoring, among others” (Wang et al., 2023b; Zawacki-Richter et al., 2019). Moreover, thanks to the automation of tasks, AI relieves teachers from work related to transmitting materials, assessing students, or detecting plagiarism. The use of AI in higher education institutions to support the management processes of these institutions, which include the implementation of

administrative tasks, feedback communication and the development of teaching programs, is also important. However, it is crucial that all participants in the teaching and learning processes understand "what and how AI techniques can be used to achieve educational goals, which produce accessible, affordable, efficient, and effective teaching" (Yang, Zhang, 2019; Woolf, 2009).

3. Empirical research methodology

A direct questionnaire method was employed as the primary research tool. The questionnaire consisted of both closed-ended single-choice and multiple-choice questions, as well as open-ended questions. The survey was conducted in paper during classes in March 2024, among students of accounting at the University of Gdansk (UG). The responses were collected, input manually to spreadsheet and further processed in the spreadsheet file.

The survey questionnaire comprised five parts and a total of 46 questions. The first part of 12 questions related to personal details of the respondents. In the second part of 9 questions we asked about students' perception of AI in accounting profession. The third part of 7 detailed questions was associated with students' digital competencies. Part four and part 5 contained 10 and 8 detailed questions, respectively, that examined the students' opinions on the use of AI in accounting profession and the use of AI during current accounting education of the university. This paper discusses only answers relating to the perception of AI for university studies, and other issues will be addressed in subsequent articles.

The survey was distributed to nine distinct groups of undergraduate, graduate and post-MSc students specializing in Accounting, as follows:

- a) Full-time Bachelor in Accounting students (1 group, 31 out of 40 persons);
- b) Part-time Bachelor in Accounting students (1 group, 32 out of 48 persons);
- c) Full-time MSc in ACCA Accounting students (2 groups, 47 out of 56 persons);
- d) Part-time MSc in Statutory Auditing students (2 groups, 42 out of 88 persons);
- e) Full-time MSc in Accounting students (1 group, 25 out of 30 persons);
- f) Part-time post-MSc in Management Accounting students (1 group, 19 out of 28 persons);
- g) Part-time post-MSc in ACCA Accounting students (1 group, 22 out of 29 persons).

In total, 221 questionnaires were collected out of which 3 had to be rejected due to undiligent handling, and finally 218 properly filled-out questionnaires were qualified for the ultimate dataset, representing 68.3% of all students potentially in the reach. Detailed information regarding these student groups is provided in Table 3.

Table 3.*Number of Questionnaires Received and Response Rate*

Type of students	Number of students	Number of questionnaires received	Response rate
Full-time	126	103	81.7%
Part-time	193	115	59.6%
Total	319	218	68.3%
Undergraduate	88	63	71.6%
Postgraduate	174	114	65.5%
Post MSc	57	41	71.9%
Total	319	218	68.3%

Source: own elaboration.

The responses were provided by 171 (78.4%) working students and 47 (21.6%) non-working students. Within the full-time student group, 63 (61.2%) were working students and 40 (38.8%) were non-working students, while in the part-time group, the distribution was 108 (93.9%) and 7 (6.1%), respectively. In the undergraduate student group, 46 were working students and 17 were non-working students, in the postgraduate group 84 were working students and 30 were non-working students, whereas in the post-MSc group all (41) were working students. Overall, the dataset comprised 176 (80.7%) females and 42 (19.3%) males, with 180 (82.6%) students aged 20-30 (Generation Z), 27 (12.4%) students aged 30-40 (Generation Y), and 11 (5.0%) students aged over 40 (Generation Millennials).

Among the working students (171), 69 were accountants (37 junior accountants, 19 accountants, 4 senior accountants, and 9 accountants in managing positions), 4 were analysts (2 junior analysts and 2 analysts), 41 were (29 junior assistants, 11 assistants, 1 senior assistant), 9 were financial controllers, 15 were specialists, 9 were managers, 2 were project managers, 2 were salespersons, 5 were consumer advisors, 4 were managing directors, 7 were at other positions, and employment type was not revealed in 4 cases.

A many as 78 (out of 114) MSc students and 9 (out of 41) post-MSc students declared graduation in accounting. Additionally, 42 students declared having finished a commercial course in accounting of any kind. This group consisted of 5 MSc students and 11 post-MSc students, all of whom did not hold any university degree in accounting. Only 5 undergraduate students admitted accomplishing a commercial course in accounting. Hence, we may conclude that a number of 108 students can be considered conscious, or at least aware, of challenges facing accounting profession and accounting itself in the era of artificial intelligence. We also conclude that the answers provided by all researched students were reasonable enough to draw proper conclusions to research questions posed.

We identified four cohorts of the respondents in the dataset: full-time and part time students, undergraduate, postgraduate and post-MSc students, working and non-working students, and 20-30-years-of-age, 31-40-years-of-age and over-40-years-of-age (yofa) students.

4. Research Results and Discussion

Searching for answers to the first research question, we asked the students how they generally assess their own personal competencies in the field of AI. The possible answers available were “very poor”, “poor”, “average”, “good”, and “very good”. Figure 1 there are the responses ranged with regard to the student cohorts identified in the dataset.

In total, the respondents assessed their AI competencies as “poor” or “very poor”, “average”, and “good” or “very good”, 35.3%, 47.7%, and 17.0%, respectively. What should be notices with considerable attention is what emerges from the answers in the cohort of 31-40-year-old respondents where nobody chose the two extreme ‘very poor’ and ‘very good’ options.

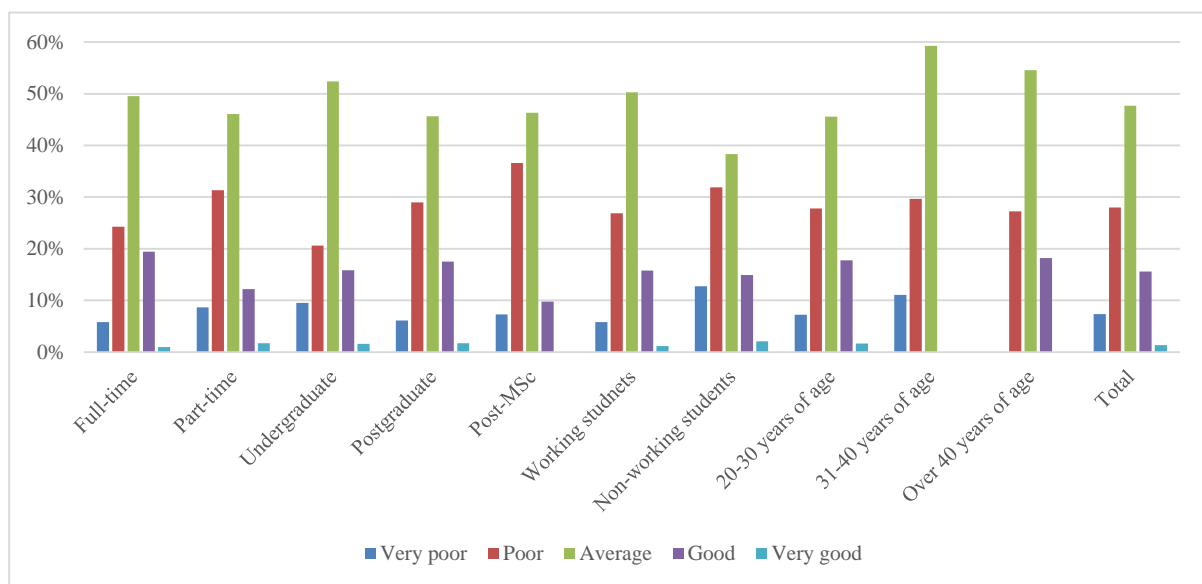


Figure 1. How do you assess your own competencies in the field of AI?

Source: own elaboration.

Details on the descriptive dispersion measures split between the four cohorts identified in the study are presented in Table 4.

Table 4.

How do you assess your own competencies in the field of AI? Dispersion measures

Full-time students (n = 103)					Part-time students (n = 115)					Total number of students (n = 218)				
Mn	Md	Mx	Mn	SD	Mn	Md	Ma	Mi	SD	Mn	Md	Max	Min	SD
2.85	3	5	1	0.833	2.56	3	5	1	0.866	2.76	3	5	1	0.854
Undergraduate students (n = 63)					Postgraduate students (n = 114)					Post-MSc students (n = 41)				
Mn	Md	Ma	Mi	SD	Mn	Md	Ma	Mi	SD	Mn	Md	Ma	Mi	SD
2.79	3	5	1	0.883	2.80	3	5	1	0.864	3.59	3	4	1	0.774

Cont. table 4.

Working students (n = 171)					Non-working students (n = 47)					Total number of students (n = 218)				
Mn	Md	Ma	Mi	SD	Mn	Md	Ma	Mi	SD	Mn	Md	Max	Min	SD
2.80	3	5	1	0.818	2.62	3	5	1	0.986	2.76	3	5	1	0.854
20-30 years of age students (n = 180)					30-40 years of age students (n = 27)					Over 40 years of age students (n = 11)				
Mn	Md	Ma	Mi	SD	Mn	Md	Ma	Mi	SD	Mn	Md	Ma	Mi	SD
2.79	3	5	1	0.878	2.48	3	3	1	0.700	2.91	3	4	2	0.701

Source: own elaboration.

Attention should be paid to the least dispersion measures in both groups of 30-40-year-old and over-40-year-old students. Noticeably, the non-working students and post-MSc students assessed their AI competencies most negatively, scoring 43.9% and 44.7% respectively, whereas the two most positive self-assessments were displayed by the 20-30-year-old students and full-time students, 19.4% and 20.4% respectively.

Additionally, we inquired students to what extend they are familiar with generative, responsive, decision and operational AI system. In the questionnaire, there were no explanations for those term provided, and answers could be given in a 5-point Likert scale, from ‘not at all’, ‘a little’, ‘medium’, ‘good’ to ‘very good’. The results of this question are given in Figure 2.

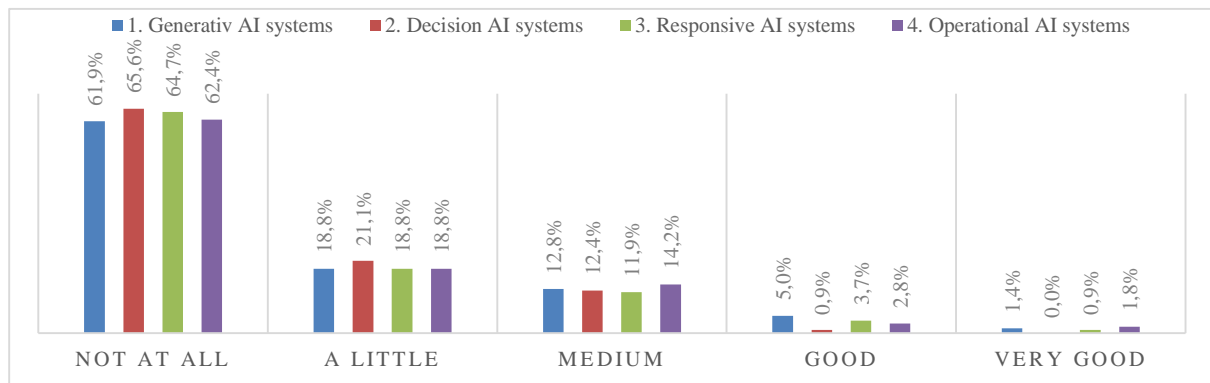


Figure 2. To what extend are you familiar with the following types of AI systems?

Source: own elaboration.

As data in Figure 2 suggests, the general familiarity of the respondents with the four types of AI systems is decisively non-existent or very superficial, and the least familiarity is declared to decision AI systems. This state of art is equally true in every student cohort.

Searching for answers to the second research question the students were asked about their familiarity with the seventeen enumerated specific AI tools. Full details without a break-down to cohorts are presented in Figure 3.

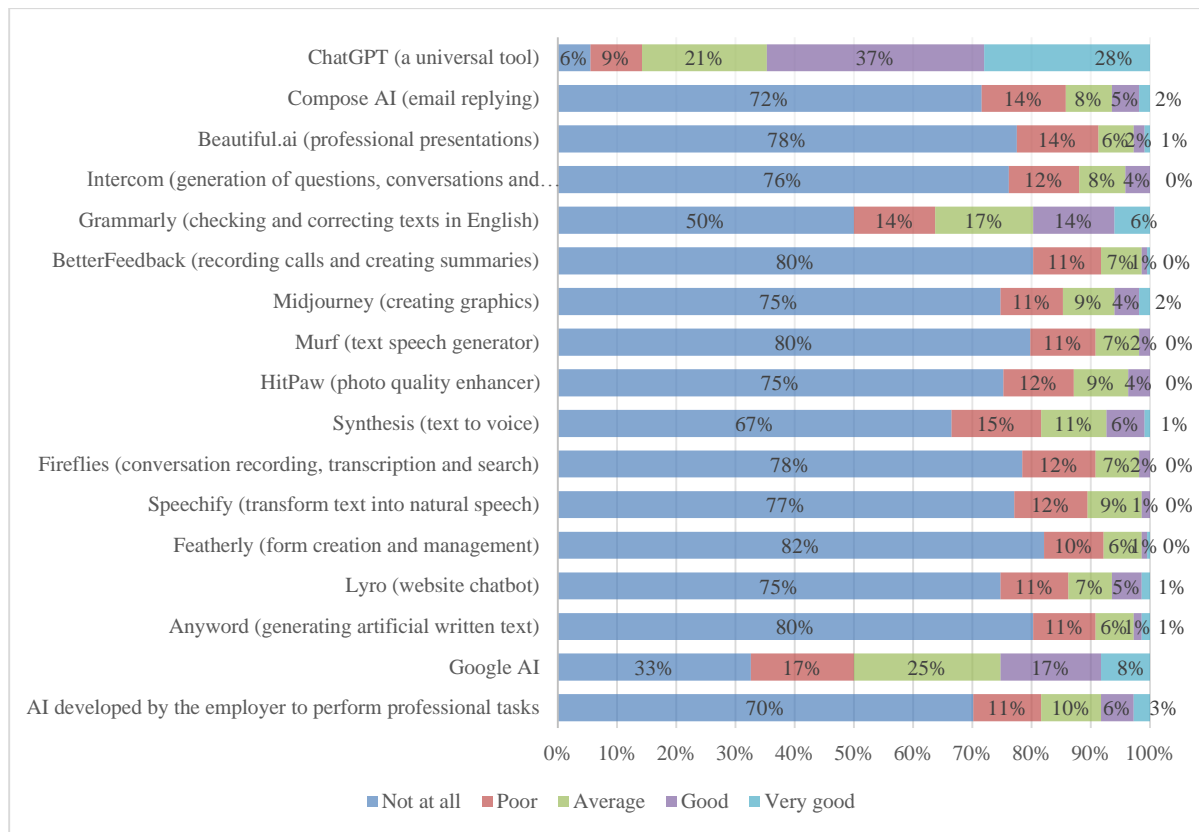


Figure 3. To what extent are you familiar with the following types of AI systems?

Source: own elaboration.

The results revealed three most popular ones are: ChatGPT, Google AI, and Grammarly, marking 65%, 25%, and 20% of “good” and “very good” familiarity, respectively. Noticeable, each of the remaining 14 specific AI tools did not reach a declared rate of familiarity above 8%. Research conducted by von Garrel and Mayer (2023) in Germany also confirmed the greatest popularity of ChatGPT among approximately 50% of students. However, the results of research conducted by Johnston et al. (2024) indicate that students are most familiar with and use the ChatGPT tool (known by 68.9% of participants) as well as Grammarly (known by 88.5% of them). Noticeable, in our research each of the remaining 14 specific AI tools did not reach a declared rate of familiarity above 8%.

Consecutively, our next research question concerned the issue of for what reasons ChatGPT might be use by the respondents. To draw the picture of this phenomenon, we put forward ten options to choose in the questionnaire. The results obtained are presented consecutively in Figure 4 and Figure 5. Figure 4 depicts the overall illustration of the phenomenon.

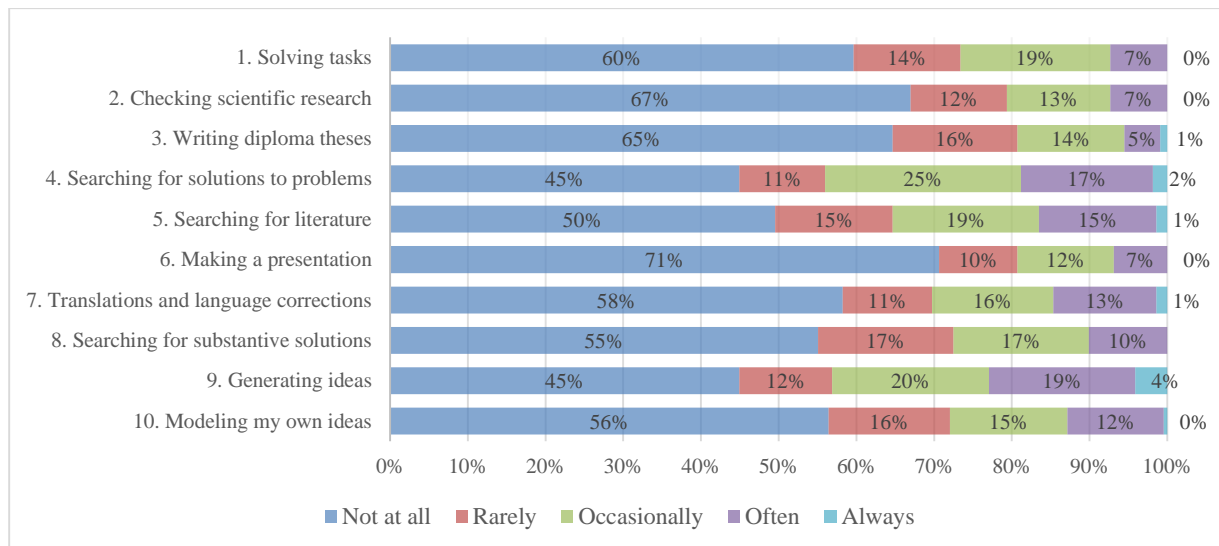


Figure 4. To what extent and for what purpose do you use ChatGPT during your studies?

Source: own elaboration.

As it may be concluded upon data in Figure 4, students are more likely to use ChatGPT for searching for solutions to problems (option #4), searching for literature (option #5), and generating ideas (option #9). Surprisingly, to the least employed options belongs first of all making presentations (#6), and less exploited options encompass solving tasks (#1, 7% often and always) and checking scientific research (#2, 20% often and always). As study conducted by von Garrel and Mayer (2023) indicates, AI tools are often used by students for research and literature studies (this was confirmed by over 45% of all respondents), as well as for clarifying questions having a subject-specific context (this answer was indicated by 56.5% of their respondents).

Figure 5 portrays the phenomenon of ChatGPT usage by students as split by student cohorts. Data in Figure 5 reveals very serious disproportions between the declared use of ChatGPT by students depending on the student cohorts. The most relevant discrepancies are observed between the full-time and part-time students as well as between undergraduate, postgraduate and post-MSc students, while the working and non-working students do not differ significantly in this matter. But in the cohorts depending on age, here again, one may observe important discrepancies in the obtained results.

Our last research question concerned an issue of what the accounting students think of potential opportunities (a positive impact) and threats (a negative impact) of the development of AI for the accounting profession. The obtained answers on the positive impact of AI on the accounting profession are presented in the Table 5.

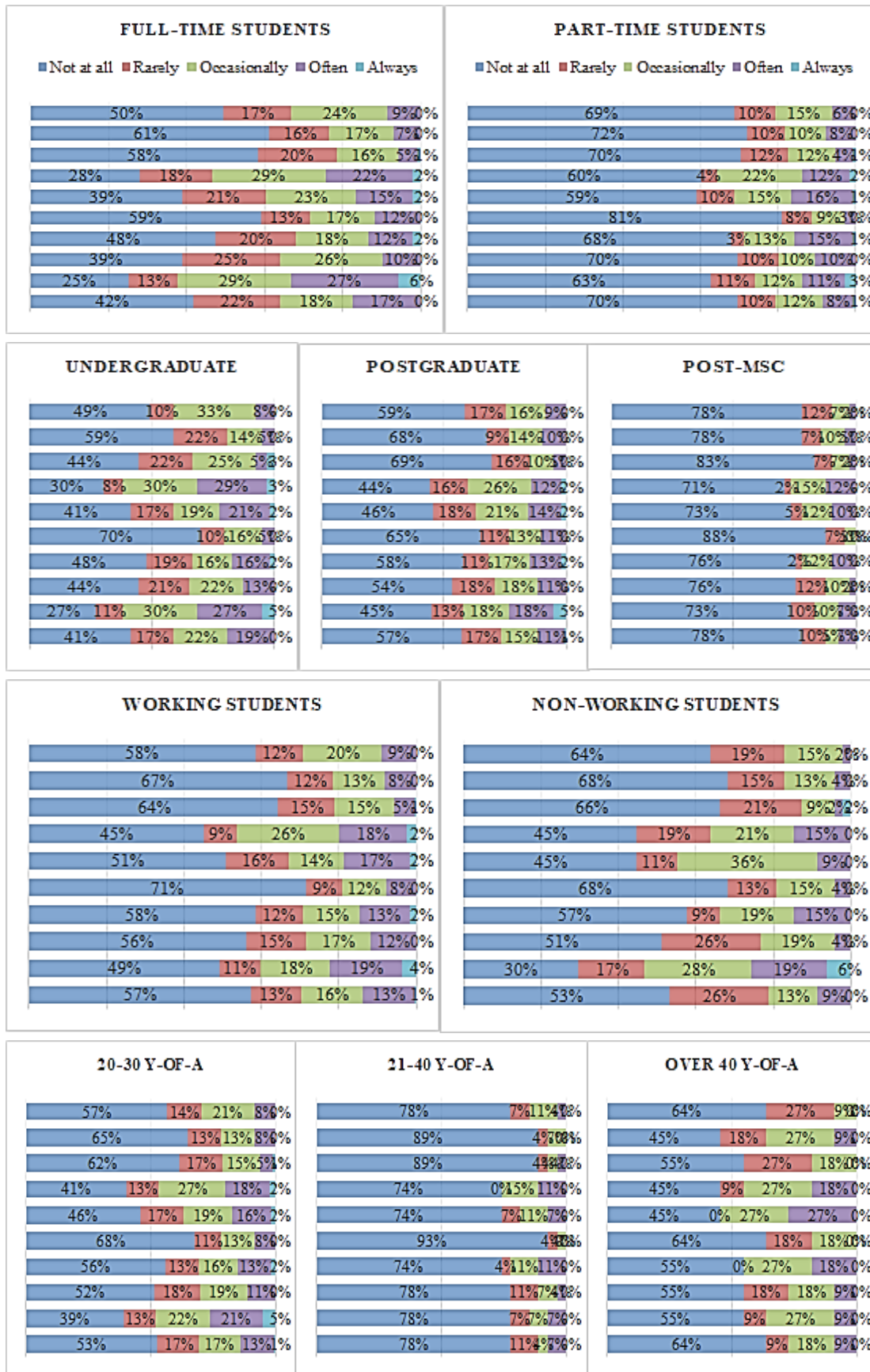


Figure 5. Educational Use of ChatGPT Split by Student Cohorts.

Source: own elaboration.

Table 5.*Positive consequences of AI for the accounting profession*

Positive consequences	Full-Time Students (n = 103)		Part-Time Students (n = 115)		Total (n = 218)	
	Number	Percent	Number	Percent	Number	Percent
Simplification of accounting processes	82	79.61	93	80.87	175	80.28
Reduction of accountants' workload	46	44.67	62	53.91	108	49.54
Increasing accountants' time for value-creating activities	31	32.04	42	36.52	73	33.49
Faster execution of accounting processes	68	66.02	85	73.91	153	70.18
Increased public trust in accountants	2	1.94	5	4.35	7	3.21
Low risk of fraud	7	6.79	10	8.69	17	7.79
Reduction in the number of errors	56	54.37	68	59.13	124	56.88
Savings primarily due to increased efficiency	38	36.89	48	41.74	86	39.45
Reduction in the amount of work	43	41.75	47	40.87	90	41.28
Increased credibility of financial reports	12	11.65	12	10.43	24	11.01

Source: own elaboration.

The results indicate that the use of AI will simplify and expedite the implementation of accounting processes while also reducing the number of errors. Both full-time and part-time students highlighted these benefits. Additionally, AI will decrease accountants' working hours and enhance their efficiency (see Table 5). This perspective is not surprising, considering the positive impact of AI on the efficiency of accounting functions, which has already been confirmed in business practice (Chukwudi et al., 2018; Hasan, 2022). However, it is notable that the majority of respondents did not indicate that the use of AI by accountants could contribute to increasing the credibility of financial reports and reducing the risk of fraud. The automation of accounting processes enables the efficient processing of large amounts of information in order to generate good quality data for external reporting and, on their basis, to make justified business decisions.

The negative consequences of using AI in the accounting profession are presented in Table 6.

Table 6.*Negative consequences of AI for the accounting profession*

Negative consequences	Full-Time Students (n = 103)		Part-Time Students (n = 115)		Total (n = 218)	
	Number	Percent	Number	Percent	Number	Percent
Loss of employment	49	47.57	36	31.30	85	38.99
Necessity for retraining in a different profession	44	42.72	51	44.35	95	43.58
Requirement to upgrade qualifications at personal expense	56	54.37	49	42.61	105	48.17
Significant costs for employers related to employee training	42	40.78	50	43.48	92	42.20

Source: own elaboration.

As shown in Table 6, the need to upgrade qualifications at one's own expense is seen as the greatest threat posed by the use of AI in the accounting profession among the surveyed students. Additionally, many respondents, particularly part-time students, highlighted that the potential change in career path could become one of the most significant negative aspects of AI implementation. As Das (2021) emphasizes, „technology may cause less accounting jobs in market but over time, there will be buoyant demand for superior accountants to deliver sound business judgement”. However, an important issue facing universities is the need to enhance students' knowledge and skills regarding the potential use of AI tools in their future work.

5. Conclusions

There is no doubt that the use of AI is becoming an integral part of our lives. This means that future accountants will need to adapt to changes brought about by the introduction of digital technologies into business processes, necessitating an enhancement of their knowledge, qualifications, and skills in this area. Universities play a crucial role in training professionals in finance and accounting. Modifying curricula to develop and enhance students' digital skills will enable them to meet the demands of a rapidly evolving digital world.

Our research indicates that students surveyed from the Faculty of Management at the University of Gdansk have limited knowledge of AI. While 65% of respondents are familiar with and use the ChatGPT tool, their knowledge of other AI tools applicable to learning processes remains low. Additionally, there are notable differences in AI tool usage among different student cohorts. Students aged 31-40 report using AI tools less frequently than both younger and older students. Full-time students are the most frequent users of AI tools, primarily for finding solutions and generating ideas. Specifically, 40% of full-time students use ChatGPT for literature searches, while 32% use it for language correction.

Considering the evolving role of accounting specialists in the modern world, the surveyed students are aware of the impact of AI on this profession. The positive effects of using digital technologies in business practice include simplifying and accelerating accounting processes, as indicated by over 70% of respondents, and reducing errors related to processing large amounts of data, as noted by more than 50% of the surveyed students. The respondents also highlighted potential threats associated with the implementation of AI tools, such as the need for future qualification upgrades at one's own expense and the necessity to retrain for another profession, reported by over 48% and 43% of respondents, respectively.

The authors are conscious about the limitations of the study as it concerned students of one university and only one specialization in one country. Hence, more studies of this kind should be undertaken particularly in international context. Moreover, only the opinions of students were examined. However, it would be important to also understand the perspectives of teachers

on the use of AI in the teaching process. Nevertheless, this paper contributes to the literature by expanding knowledge on the use of AI in education and a better understanding of this phenomenon.

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