

FUTURE-READY PROFESSIONAL ACCOUNTING EDUCATION IN THE AI ERA: A SYSTEMATIC REVIEW

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Abstract: *This systematic literature review synthesizes findings from 17 peer-reviewed empirical studies published between 2021 and 2026 to identify reported opportunities and ethical concerns in relation to Artificial Intelligence integration in professional accounting education from 2021 to 2026, factors that influence the intention to use Artificial Intelligence in professional accounting education, accounting professionals' perception on the role of Artificial Intelligence in performing professional tasks, and proposed strategic educational approaches to develop students' digital literacy and other competencies. Following PRIMSA 2020 guideline, this review finalize 17 articles from three databases namely as Scopus, Eric and Econbiz. This review proposes a conceptual lens linking three drivers: curriculum reform, strategic educational approaches, and use of technology in the teaching-learning process, as key elements to a future-ready professional accounting education in the AI era, based on the Technology Acceptance Model (TAM) and Experiential Learning Theory (ELT). Overall, the findings recommended that future research should examine whether these elements meaningfully develop students' digital literacy, ethical AI use, professional judgment, and workplace readiness, rather than merely increasing exposure to AI tools, and explore how educators, institutions, and professional bodies can work together to reduce the gap between accounting education and the digital competencies required in professional practice.*

Keywords: *Artificial Intelligence, Professional Accounting, Accounting Education, Accounting Curriculum, Systematic Review*

Introduction

Rapid global technological advancement has required the accounting profession and professional accounting education to undergo substantial transformation to keep up with industry demands. Routine tasks such as bookkeeping can now be automated by using technologies such as Artificial Intelligence (AI), data analytics, blockchain, and cloud computing. Furthermore, this has caused the role of accountants now to evolve by participating in strategic decision-making. Hence, accounting education now plays a vital role in producing future accountants that are able to adapt to industry demands (Alliemoun & Al-Hajaya, 2026).

As Artificial Intelligence is increasingly prevalent in the general education sector (Ifenthaler et al., 2024), it is necessary to perform a comprehensive systematic literature review to enhance understanding on the current landscape of AI integration within the professional accounting education field specifically. Therefore, the study seeks to address the following research questions:

1. What opportunities and ethical concerns are reported in relation to Artificial Intelligence integration in professional accounting education from 2021 to 2026?
2. What factors influence the intention to use Artificial Intelligence in professional accounting education?
3. How do accounting professionals perceive the role of Artificial Intelligence in performing professional tasks?
4. What strategic educational approaches are proposed to develop students' digital literacy and other competencies?

This paper is organized into several sections. Following the introduction, the next section explains the methodology employed for the systematic literature review process. The subsequent sections present the findings, and also theoretical insights gained from the reviewed studies, consummated by a discussion of the implications for professional accounting education, limitations of this systematic literature review, and conclusions.

Methods

Identification

Three main phases are involved in this systematic literature review in order to get appropriate papers to answer the three research questions. The first phase is identifying keywords from the research question to ensure that the sources are in line with the scope of the literature review. After all the relevant keywords were identified, search strings on three databases (Scopus, Eric, and Econbiz) have been created (see Table 1). The first initial search has resulted in a total of 82 papers retrieved from these three databases.

Table 1: The Search String

Database	Search String
Scopus	TITLE-ABS-KEY (("artificial intelligence" OR AI OR "machine learning" OR "deep learning" OR "intelligent systems") AND ("professional accounting education" OR "accounting education" OR "accounting training" OR "accounting curriculum") AND ("competencies" OR "skills" OR "future-ready" OR "workforce readiness" OR "employability") AND (benefit* OR challenge* OR "pedagogical implications" OR "educational impact" OR "integration" OR "application")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (PUBSTAGE , "final")) AND PUBYEAR > 2020 AND PUBYEAR < 2025
ERIC	(("artificial intelligence" OR AI OR "machine learning" OR "deep learning" OR "intelligent systems") AND ("professional accounting education" OR "accounting education" OR "accounting training" OR "accounting curriculum") AND ("competencies" OR "skills" OR "future-ready" OR "workforce readiness" OR "employability") AND (benefit* OR challenge* OR "pedagogical implications" OR "educational impact" OR "integration" OR "application"))
ECONBIZ	(("artificial intelligence" OR AI OR "machine learning" OR "deep learning" OR "intelligent systems") AND ("professional accounting education" OR "accounting education" OR "accounting training" OR "accounting curriculum") AND ("competencies" OR "skills" OR "future-ready" OR "workforce readiness" OR "employability") AND (benefit* OR challenge* OR "pedagogical implications" OR "educational impact" OR "integration" OR "application"))

Date of Search: 18 May 2026

Screening

This group of sources will be filtered in the second phase which involves establishing the inclusion and exclusion criteria for qualitative analysis (see Table 2) and removing duplicate records. Despite using only four criteria (language, timeline, literature type, and publication stage), they were able to narrow down the studies effectively as the research area was relatively niche. The timeline of five years between 2021 and 2025 was chosen to ensure the relevancy as Artificial Intelligence technologies evolve at a rapid pace. Based on the established criteria, 50 articles were excluded because these sources were non-English, published before 2021, non-journal articles, or articles that are still in press. The remaining 32 articles were then uploaded into Rayyan for duplication screening. During this process, three duplicate records were identified and removed, resulting in 29 articles to be assessed in the third and final phase.

Table 2: The Selection Criterion

Criterion	Inclusion	Exclusion
Language	English	Non-English
Timeline	2021 – 2026	< 2021
Literature Type	Journal (Article)	Conference, Book, Review
Publication Stage	Final	In Press

Source: Generated By Authors

Eligibility

In the third and final phase, the systematic literature review will reuse the established inclusion and exclusion criteria, as well as analyzing the title, abstract, and full text of the articles to ensure the remaining 29 articles are accessible and able to answer the research questions. Out of the 29 articles, 12 articles were excluded because they were either outside the scope of the study ($n = 2$), their titles were not significantly related to the focus of the review ($n = 2$), their abstracts did not align with the objectives of the study ($n = 3$), or the full text was not accessible ($n = 5$). Upon completing the eligibility phase, a final total of 17 articles were included in the qualitative synthesis (see Figure 1). Even though this systematic review has only included 17 articles, the selected studies provided sufficient depth for answering the research questions.

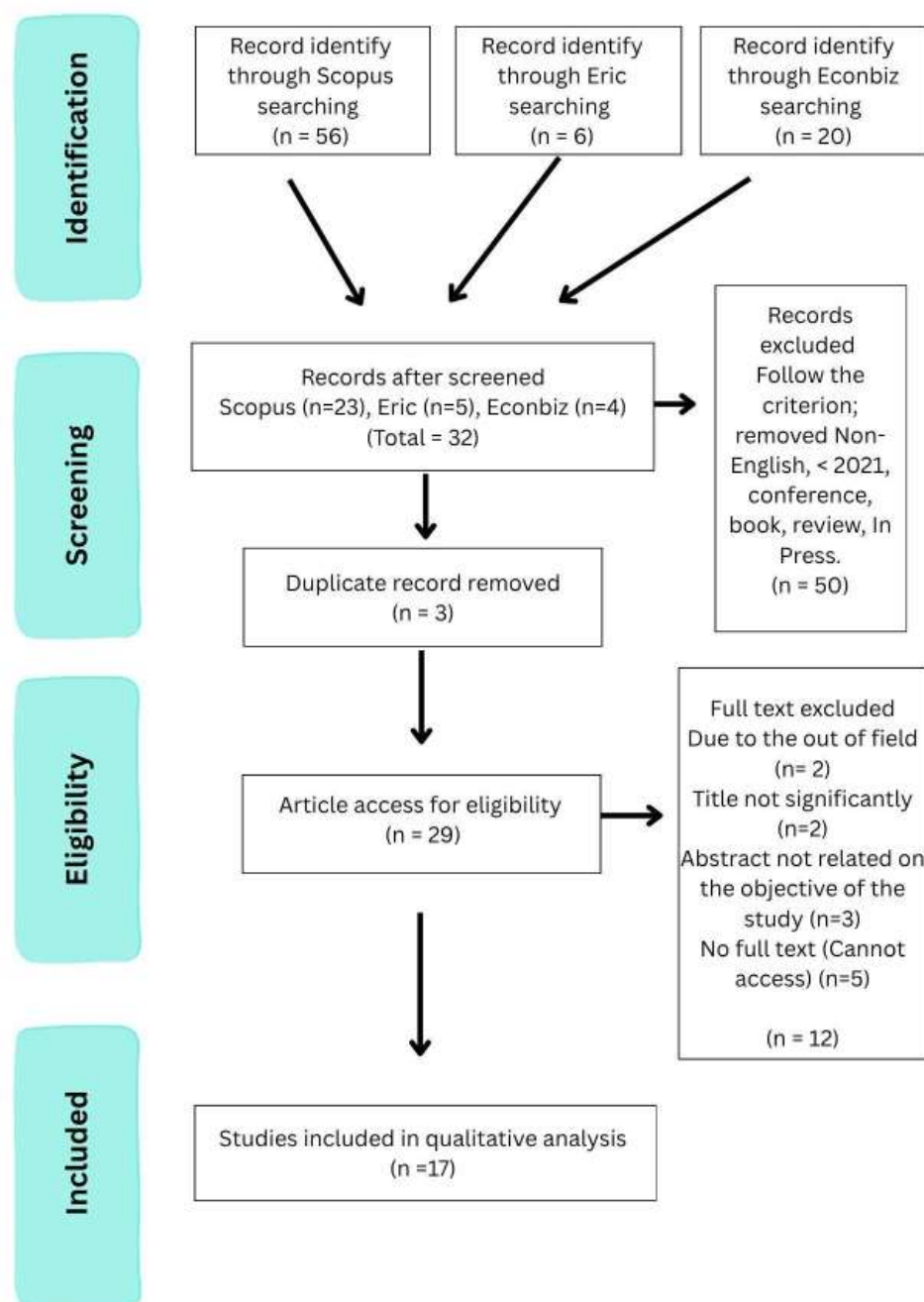


Figure 1: Flow Diagram of The Study Selection Process

Source: Adapted From Page et al. (2021)

Findings

Characteristics of Included Studies

The characteristics of the included studies were analyzed to provide a general overview of the existing literature before addressing the research questions. Hence, only the country or region of study, research design, and sample or participants will be discussed in this section, as the main focus or objective of the studies and their respective key findings will be covered in the latter sections.

In terms of country or region of study, a variety of locations had conducted at least one study of Artificial Intelligence in the professional accounting education context. Although three studies did not specify a particular location or region, studies were conducted across countries such as Jordan, Indonesia, Portugal, Romania, Albania, Peru, Malaysia, and the United Kingdom. This implies a growing international interest in the integration of Artificial Intelligence within professional accounting education, as well as a possible lack of local research in this area as there was only one study identified within the Malaysian context (see Table 3).

In terms of research design, the most popular methodology employed is quantitative research ($n = 10$). Despite these ten studies employing survey questionnaires for data collection, their data analysis tools vary significantly. The most frequently used analytic tool is structural equation modeling (Al-Hazaima et al., 2025; Fachrurrozie, 2025; Imjai et al., 2025; Larios Soldevilla et al., 2025; Rawashdeh et al., 2025), followed by descriptive analysis (Holmes & Douglass, 2022; Alliemoun & Al-Hajaya, 2026), regression analysis (Ramaj, 2025), and confirmatory factor analysis (Sondakh & Morasa, 2026). Only one study did not specify what data analysis tool was employed (Ismail & Jyashree, 2025).

The remaining studies employed other methodologies such as qualitative research through conducting interviews (Al-Hajaya, 2026) and focus groups (Mititean et al., 2026), mixed-methods study (Arianpoor & Abdollahi, 2026), and case studies (Rodrigues, 2022; Lee, 2024; Stratopoulos & Vanden Bosch, 2026; Tharapos et al., 2025).

In terms of sample and participants, due to the scope of the study being Artificial Intelligence in professional accounting education, majority of these studies consist of accounting students, accounting educators, and accounting courses. However, a handful of these studies do involve other stakeholders such as industry experts, managers and board members, reflecting a smaller but emerging interest in merging various stakeholder and practitioner perspectives in the professional accounting education setting.

Table 3: Summary Of Characteristics of Included Studies

Authors and Publication Year	Country or Region of Study	Research Design	Sample or Participants	Main Focus or Objective	Key Findings (Inferred)
Al-Hajaya, 2026	United Kingdom	Qualitative approach (semi-structured interviews and thematic analysis)	17 accounting instructors	To explore the challenges and threats of Generative AI (GenAI) to academic integrity and gather educator insights to overcome these issues.	GenAI presents ethical risks like academic misconduct and overreliance. Educators recommend strategic AI integration, new assessment formats (case-based/oral), and AI literacy training to safeguard integrity.
Alliemoun and Al-Hajaya, 2026	Jordan	Descriptive analysis (questionnaire survey)	307 participants (106 accounting and 201 audit professionals)	To examine how GenAI is reshaping the job market, professional roles, and required competencies in Jordan's accounting and auditing sectors.	GenAI has transformed professional tasks and increased the demand for IT-related skills over traditional business backgrounds. There is an urgent need for curriculum reform to integrate digital competencies like data analytics.
Arianpoor and Abdollahi, 2026	Emerging economy (Unspecified)	Mixed-methods (interviews, Delphi method, and questionnaires)	18 experts (11 accounting professors and 7 board members)	To provide a framework for the interaction between accounting employability-based skills and problem-based learning (PBL).	Soft skills like adaptability and technical skills like blockchain awareness are prioritized. PBL is identified as an essential framework for developing these competencies in students.
Mititean et al., 2026	Romania	Qualitative research design (focus group)	Accounting professionals and sustainability experts	To identify competency needs related to sustainability reporting (CSRD) in the context of digitalization.	Digital literacy and AI are key enablers for ESG data analysis. Professionals need a broad skillset including digital literacy and communication to handle new reporting mandates.
Sondakh and Morasa, 2026	Indonesia	Quantitative (confirmatory factor analysis)	244 accounting undergraduate students	To evaluate students' attitudes toward IT and the critical soft competencies needed for graduates.	Combining technical skills with digital mastery and soft skills is crucial. The study recommends integrating local wisdom and project-based learning into the digital accounting curriculum.

Stratopoulos and Vanden Bosch, 2026	Canada	Strategic analysis and case study	Accounting education program (School of Accounting and Finance)	To develop an AI strategy for accounting education to maintain competitive positioning.	Proposed a three-pillar graduate positioning: professional accountability, strategic business judgment, and ethical AI governance to make graduates indispensable despite AI automation.
Al-Hazaima et al., 2025	China	Two-stage analytical approach (PLS-SEM and ANN)	375 participants from higher education institutions	To investigate interrelationships among digital literacy, AI adoption, institutional image, and sustainability accounting education.	Digital literacy promotes connection with sustainability challenges, while AI adoption improves personalized learning and access to real-time environmental data in accounting education.
Fachrurrozie, 2025	Indonesia	Quantitative (survey analyzed with SEM-PLS using UTAUT framework)	124 accounting and accounting education students	To analyze student behavior and intentions in using AI in accounting lectures.	Students' intention to use AI is primarily determined by performance and effort expectancy. ICT experience and competence are significant predictors of actual AI usage behavior.
Imjai et al., 2025	Thailand	Quantitative (structural equation modelling)	Accounting students from Thai higher education	To examine the impact of AI literacy and adaptability on financial analyst skills, moderated by critical thinking.	AI literacy significantly impacts adaptability and critical thinking, which improves financial analysis abilities. Adaptability is crucial for translating AI knowledge into practice.
Ismail and Jyashree, 2025	Malaysia	Quantitative (cross-sectional survey using TAM model)	136 undergraduate students	To evaluate the influence of job relevance on accounting undergraduates' behavioral intentions toward using AI.	Job relevance positively influences behavioral intentions, with perceived usefulness acting as a significant mediator. Strategic curriculum reconfiguration is necessary to align with these factors.
Larios Soldevilla et al., 2025	Peru	Quantitative survey (SEM analysis)	143 accounting students	To explore how integrated accounting systems courses impact technological, soft, and research skills.	Innovative educational approaches that integrate practical teaching with soft skills effectively prepare students for digital workplace demands.

Ramaj, 2025	Albania	Quantitative (regression analysis of online questionnaire data)	155 managers, accountants, and operational staff	To examine AI adoption in management accounting and its impact on decision-making and skill development.	AI-based budgeting significantly enhances decision-making quality. Professional competence is a key moderator, emphasizing the need for curriculum alignment with AI skills.
Rawashdeh et al., 2025	Jordan	Quantitative (online survey analyzed with PLS-SEM via ADANCO)	369 accounting students	To investigate the role of AI awareness, academic level, information sources, and educational support in shaping students' attitudes toward AI in auditing.	AI awareness acts as a critical mediator between educational factors and positive attitudes toward AI adoption. Academic level, credible information sources, and institutional support significantly enhance AI awareness.
Tharapos et al., 2025	Not in source	Evaluation of ChatGPT performance on assessments	18 assessments across six undergraduate courses	To evaluate ChatGPT's role in assessment design and skill development using Bloom's Taxonomy.	ChatGPT is effective for lower- and mid-order learning tasks but limited for higher-order learning. It can be used strategically to reinforce foundational skills.
Lee, 2024	Not in source	Curriculum study and case study development	University accounting major students	To highlight the necessity of incorporating AI (Python/Data Science) into the accounting curriculum.	Proposed a Python-integrated curriculum for beginner-friendly programming in accounting to meet employer demands for technical skills combined with accounting knowledge.
Holmes and Douglass, 2022	Not in source	Quantitative (survey data analysis)	Accounting professionals and accounting educators	To assess the impact of AI adoption and associated risks on the accounting profession and education.	Professionals have a positive view of AI for reducing error, but a gap exists between industry needs (data cleansing/management) and what educators currently prioritize.
Rodrigues, 2022	Portugal	Qualitative (case study with participant observation and questionnaires)	Finalist Master's students in Economics and Accounting Teaching	To analyze how technological skill development can be promoted and managed within the curriculum of pre-service teacher education.	Active teacher training models using specific assessment methods can effectively promote the technological skills needed for modern professional accounting education.

Source: Generated By Authors

Findings based on Research Question

Research Question 1

Research question 1 focuses on identifying the reported opportunities and ethical concerns in relation to Artificial Intelligence integration in professional accounting education from 2021 to 2026. Based on the reviewed studies, Artificial Intelligence integration in professional accounting education improves learning (Al-Hazaima et al., 2025), enhances soft skills development such as adaptability and critical thinking (Imjai et al., 2025), and reinforces foundational skills (Tharapos et al., 2025).

However, some of the ethical concerns raised are academic misconduct and overreliance (Al-Hajaya, 2026). Rather than viewing these concerns as limitations of AI use alone, the literature suggests that they reflect a broader competency requirement, where graduates must be able to exercise ethical AI governance, professional accountability, and strategic business judgment to remain relevant in an increasingly automated profession (Stratopoulos & Vanden Bosch, 2026).

This suggests that students are required to improve their digital skills to be able to reap the benefits of AI integration in professional accounting education, as well as ensuring the ethical usage of AI (Mititean et al., 2026; Sondakh & Morasa, 2026; Al-Hazima et al., 2025). This conclusion leads to the discussion of the next research question: what factors influence the intention to use Artificial Intelligence in professional accounting education?

Research Question 2

Research question 2 examines the factors that affect the intention to use Artificial Intelligence in professional accounting education. Based on the reviewed studies, all four who investigated students' intention to use AI drawn similar conclusions: the intention to use AI is based on its usefulness in terms of performance and effort expectancy to complete a task (Fachrurrozie, 2025; Ismail & Jyashree, 2025).

However, the predictors of actual usage of AI lie in students' ICT experience and competence (Fachrurrozie, 2025; Ramaj, 2025). In addition to that, Rawashdeh et al. (2025) discovered AI awareness acts as a mediator between educational factors and positive attitudes toward AI adoption. Some of the factors that significantly enhance AI awareness includes academic level, credible information sources, and institutional support (Rawashdeh et al., 2025).

Overall, the reviewed literature suggests that the intention to use Artificial Intelligence in professional accounting education is based on its usefulness, students' digital competence, and AI awareness. While Rawashdeh et al. (2025) found that institutional support significantly enhances AI awareness, the need for such support should first be understood in relation to changes taking place in professional accounting practice. Accordingly, RQ3 examines how accounting professionals perceive the role of Artificial Intelligence in transforming professional tasks, decision-making, and required competencies.

Research Question 3

Research question 3 explores the perceptions of accounting professionals on the role of Artificial Intelligence in performing professional tasks. Alliemoun and Al-Hajaya (2026) discovered that GenAI has transformed professional tasks and increased the demand for IT-related skills over traditional business backgrounds. This observation is noted by Ramaj (2025) where he discovered that AI-based budgeting significantly enhances decision-making quality.

Holmes and Douglas (2022) also concluded that professionals have a positive view of AI for reducing error, but a gap exists between industry needs (data cleansing/management) and what educators prioritize.

Based on the findings so far, it can be concluded that AI plays a pivotal role in both professional accounting and professional accounting education hence students' digital skills need to be enhanced. Thus, the final research question will explore what strategic educational approaches have been proposed to develop students' digital literacy and other competencies.

Research Question 4

Research question 4 identifies strategic educational approaches that have been proposed in literature to develop students' digital literacy and other competencies. The most common approach is to reform or reconfigure the current accounting education curriculum to integrate digital competencies (Alliemoun & Al-Hajaya, 2026; Sondakh & Morasa, 2026; Ismail & Jyashree, 2025; Ramaj, 2025). For example, Lee (2024) proposed to develop a Python-integrated curriculum for beginner-friendly programming in accounting to meet employer demands for technical skills combined with accounting knowledge.

Besides that, Larios Solderilla et al. (2025) proposed to implement innovative educational approaches that integrate practical teaching with soft skills effectively prepare students for digital workplace demands. For example, Tharapos et al. (2025) suggested using ChatGPT for lower- and mid-order learning tasks to reinforce foundational skills. Another suggestion is to implement active teacher training models using specific assessment methods to effectively promote the technological skills needed for modern professional accounting education (Rodrigues, 2022).

Discussion

This review adopts an integrated theoretical lens combining the Technology Acceptance Model and Experiential Learning Theory to interpret the findings above. The Technology Acceptance Model is used to interpret students' intention to use Artificial Intelligence in professional accounting education, particularly through perceived usefulness, job relevance, digital competence, and AI awareness. Experiential Learning Theory is used to interpret the strategic educational approaches proposed in the literature, as many recommendations emphasize practical teaching, hands-on digital learning, project-based tasks, assessment redesign, and teacher training. While RQ1 and RQ3 serve as contextual foundations by identifying AI-related opportunities, ethical concerns, and professional expectations, RQ2 and RQ4 explain how students' AI readiness and educational innovation can support the development of future-ready accounting graduates.

This study builds on Li et al. (2025)'s bibliometric analysis of digital technology in accounting education. While Li et al. (2025) examined digital technology as a wider field, the present review narrows the focus to AI integration in professional accounting education. This distinction is important because AI plays a far more significant role out of the many digital technologies available in both professional accounting and professional accounting education in recent years, as reflected in the findings above.

Hence, this study proposes a conceptual lens linking three drivers: curriculum reform, strategic educational approaches, and use of technology in the teaching-learning process, as key elements to a future-ready professional accounting education in the AI era. Future research should

examine whether these elements meaningfully develop students' digital literacy, ethical AI use, professional judgment, and workplace readiness, rather than merely increasing exposure to AI tools. Besides that, further studies should also explore how educators, institutions, and professional bodies can work together to reduce the gap between accounting education and the digital competencies required in professional practice.

Implications

The findings of this systematic literature review carry several important implications for stakeholders that are involved in professional accounting education. The first implication would be that accounting curriculum developers may need to continuously revise learning outcomes and competency frameworks to ensure alignment with ongoing digital transformation within the profession. The second implication would be that accounting educators may need to redesign teaching approaches and assessment methods to accommodate the increasing use of Artificial Intelligence within academic settings to provide a platform for students to enhance their higher-order skills and to facilitate other skills acquisition to enhance graduate employability. The third implication would be that accounting education institutions must establish clearer ethical guidelines and responsible Artificial Intelligence usage policies to mitigate ethical issues that may arise from either an academic viewpoint or employability viewpoint.

Limitations

Several limitations should be acknowledged in interpreting the findings of this systematic literature review. First, only 17 studies were ultimately included in the qualitative synthesis. Although the selected studies provided sufficient information for thematic analysis, the relatively small number of studies limits the overall depth and breadth of the review. This reflects the emerging and niche nature of Artificial Intelligence research within professional accounting education, particularly within the timeframe selected for this study.

Second, the inclusion and exclusion criteria applied in this review may have limited the number of eligible studies. As shown in Table 2, the review only included English-language journal articles published between 2021 and 2026 and excluded conference papers, books, review papers, and studies that were still in press. While these criteria were established to ensure quality, relevance, and consistency of the reviewed literature, they may have excluded potentially valuable findings from other publication sources and non-English studies. For instance, conference proceedings and research articles that have not yet reached final journal publication stages may contain more recent discussions and developments relating to rapidly evolving Artificial Intelligence technologies.

Another limitation relates to the scope of the review itself. This study exclusively focused on Artificial Intelligence within professional accounting education, which narrowed the pool of eligible studies considerably. As a result, studies from general higher education, business education, or broader educational technology contexts were excluded unless they directly related to accounting education. While this strengthened the relevance of the findings to the accounting profession, it also limited opportunities to draw comparisons with wider educational contexts and interdisciplinary perspectives.

Conclusion

This systematic literature review examined key elements to a future-ready professional accounting education in the AI era. The review synthesized 17 eligible studies to identify reported opportunities and ethical concerns in relation to Artificial Intelligence integration in professional accounting education from 2021 to 2026, factors that influence the intention to use Artificial Intelligence in professional accounting education, accounting professionals' perception on the role of Artificial Intelligence in performing professional tasks, and proposed strategic educational approaches to develop students' digital literacy and other competencies. The findings obtained from this review have led to a conceptual framework proposal which were derived from an integrated theoretical lens consisting of the Technology Acceptance Model and Experiential Learning Theory. Despite the various limitations identified within this review, it still urges the relevant stakeholders such as accounting curriculum developers, accounting education institutions, and accounting educators to play a more active role in equipping accounting students with the necessary competencies.

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