

Anticipating Technological Unemployment among Accounting Students in the AI Era

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ABSTRACT

The increasing integration of artificial intelligence (AI) in the accounting profession has raised growing concerns about job displacement, particularly among student preparing to enter the workforce. This study examines how accounting students perceive AI-driven automation and how these perceptions shape career anxiety, role preferences, and adaptive strategies through the lens of Technological Unemployment Theory (TUT). Based on survey data from 370 undergraduate accounting students in Indonesia, the study identifies a mechanism in which perceived task automatability increases anticipatory unemployment anxiety, leading to career reorientation. Students primarily associate AI with the automation of routine, standardized, and entry-level accounting tasks, generating concerns about reduced job opportunities and intensified competition prior to labor market entry. Rather than disengaging from the profession, students respond through adaptive career reorientation toward analytical, judgment-based, and technology-integrated roles, alongside proactive strategies such as upskilling, digital competence development, and intentions to pursue further education as human capital investment. By demonstrating that technological unemployment can operate as a pre-employment cognitive process, this study extends TUT beyond post-displacement labor outcomes and highlights the importance of aligning accounting education with AI-responsive career pathways to support adaptive, rather than fear-driven, workforce preparation.

Keywords: Artificial intelligence; Technological unemployment; Qualitative descriptive study; Accounting students; Career adaptation

INTRODUCTION

The rapid integration of artificial intelligence (AI) into accounting practice has intensified debates about the future of the profession, as AI-driven digital transformation reshapes business models and organizational strategies (Suparman et al., 2026). Professional and academic discourse often frames AI as an augmentative force that enhances efficiency, analytical capability, and decision quality (Acemoglu & Restrepo, 2020; Holmes & Douglass, 2022). However, accounting students frequently encounter these developments through fragmented narratives that emphasize automation and potential job displacement, rather than task reconfiguration and professional adaptation (Ballantine et al., 2024). As a result, students may form career expectations shaped less by direct professional experience and more by anticipatory interpretations of technological change.

Despite professional narratives framing AI as augmentative, accounting students frequently interpret AI-driven automation through a displacement lens, associating it with shrinking entry-level opportunities and intensified competition in highly standardized tasks (Nguyen & Hekman, 2024; Rawashdeh, 2025). Media discourse emphasizing automation-induced job loss further reinforces these perceptions among students with limited exposure to AI-enabled accounting practice. While existing accounting education research focuses on technology adoption, digital readiness, and evolving competencies (Aditya et al., 2021; Bin-nashwan et al., 2025; Dewi et al., 2025), it pays insufficient attention to how students theoretically interpret task automation as technological unemployment

before labor market entry. This reflects a clear research gap in the accounting education literature regarding student's anticipatory interpretations of technological unemployment. This study therefore asks: How do accounting students interpret AI-driven task automation, and how do these interpretations shape anticipatory career anxiety, role preferences, and educational adaptation?

This issue is particularly salient in emerging economies such as Indonesia, where constraints in curriculum integration, digital infrastructure, and institutional support may limit students' opportunities to engage directly with AI-enabled accounting tools (Aditya et al., 2021). In such contexts, students' perceptions of automation may be shaped more by indirect information and generalized narratives than by experiential learning, potentially reinforcing displacement-oriented interpretation of AI (Bewersdorff et al., 2025).

To address this gap, this study applies Technological Unemployment Theory (TUT) as an interpretive lens to examine how perceived task substitutability generates anticipatory unemployment anxiety and shapes accounting students' career sense-making prior to labor market entry. In this framing, technological unemployment is reconceptualized not merely as an observed employment outcome, but as a cognitive, expectation-driven process that influences career-related behavior before job displacement occurs (Frank et al., 2025; Godollei & Beck, 2023; Keynes, 1930; Kuzior, 2022).

Drawing on survey data from 370 undergraduate accounting students across five Indonesian universities, the study investigates how students associate AI with the automation of specific accounting tasks, how these perceptions translate into concerns about employability particularly at the entry level and how students respond through career reorientation and educational investment. The Indonesian context provides a theoretically informative setting, as entry-level roles play a central role in professional socialization and skill accumulation, rendering perceived automation of junior tasks especially salient for career expectations (Nguyen & Hekman, 2024).

By examining how accounting students interpret AI-driven task automation prior to labor market entry, this study addresses an underexplored gap in the accounting education literature that has largely focused on technology adoption and skill development (Aditya et al., 2021). The study offers novelty by extending TUT into the pre-employment context, conceptualizing technological unemployment as a cognitive, expectation-driven process rather than solely an observed labor market outcome. The findings contribute theoretically by integrating labor economics perspectives with accounting education research, and practically by providing insights for the development of AI-responsive accounting curricula that address not only technical competencies but also students' perceptions of career risk and adaptive career preparation in the era of automation.

LITERATURE REVIEW

The increasing integration of artificial intelligence (AI) into accounting has been widely discussed in terms of efficiency gains, automation of routine processes, and the reconfiguration of professional tasks (Acemoglu & Restrepo, 2020; Holmes & Douglass, 2022). AI-enabled systems are now commonly applied to data processing, transaction matching, anomaly detection, and compliance monitoring, shifting human effort toward analytical interpretation and professional judgment (Yigitbasioglu et al., 2023). This literature consistently adopts a task-based perspective, emphasizing that automation affects specific activities rather than eliminating the accounting profession as a whole.

Within accounting education research, attention has largely focused on students' digital readiness, technology acceptance, and AI-related competencies (Aditya et al., 2021; Bewersdorff et al., 2025; Pargmann et al., 2023). These studies generally suggest that greater exposure to digital technologies leads to more favorable attitudes toward AI and supports calls for curriculum reform. However, this stream of research tends to assume that task reconfiguration is understood by students as professional upgrading, rather than questioning how students interpret automation in relation to employability and career entry.

Technological Unemployment Theory (TUT) offers a relevant but underutilized lens for addressing this omission. Traditionally, TUT explains unemployment as an outcome of technological substitution that becomes visible after job displacement occurs (Keynes, 1930; Kuzior, 2022). Contemporary applications focus on labor market outcomes and post-displacement adjustment

(Acemoglu & Restrepo, 2020), but largely overlook the pre-employment stage, where expectations about technological change are formed and career decisions begin to crystallize.

This study addresses this theoretical gap by extending TUT into the educational domain. It conceptualizes perceived task automatability as an early, cognitive manifestation of technological unemployment that shapes students' career anxiety, role preferences, and educational strategies prior to employment. By foregrounding students' sense-making processes, the study integrates labor theory with accounting education research and offers a more complete explanation of how AI-driven automation influences the future accounting workforce.

RESEARCH METHOD

This study adopts a qualitative descriptive design to examine accounting students' perceptions of AI-driven automation, career anxiety, and adaptive responses. This design emphasizes the exploration of participants' interpretations and sense making processes through descriptive pattern identification, making it suitable for capturing how students understand AI-driven change. Data were collected through an online questionnaire administered to undergraduate accounting students from five Indonesian universities between January and March 2024, yielding 370 valid responses [Table 1].

Table 1. Number of Participants by University

Category	Frequency	Percentage (%)
Universitas International Batam	55	14.9
Universitas Trisakti	100	27.0
Universitas Ciputra	73	19.7
Universitas Indonesia	103	27.9
Universitas Widyatama	39	10.5
Total	370	100.0

Source: Author's own work

Participation was voluntary, and respondents were informed about the study purpose, confidentiality, and anonymity before providing informed consent (Thomas et al., 2024). The questionnaire was structured to prioritize qualitative insights. Respondents first completed closed-ended items measuring AI familiarity, perceived task automatability, and career-related concerns to establish general perceptual patterns. This was followed by open-ended questions that invited respondents to explain, in their own words, how AI-driven automation affects accounting task perceived job opportunities particularly at entry level and their intended career adaptation strategies.

Closed-ended responses were analyzed using descriptive statistics to summarize overall responses patterns and provide contextual background. Open-ended responses served as the primary qualitative data and were analyzed using thematic analysis following Braun & Clarke (2006) six-phase approach: (1) familiarization through repeated reading, (2) generating initial codes, (3) identification of themes by grouping related codes, (4) reviewing and refining themes, (5) defining and naming themes, and (6) reporting. Themes were compared with descriptive patterns to enhance analytical coherence.

RESULT AND DISCUSSION

This section interprets accounting students' perceptions of AI-driven automation using descriptive indicators from closed-ended questionnaire items as the primary analytical basis [Table 3], with open-ended responses used to support and contextualize their patterns [Table 2]. Guided by Technological Unemployment Theory (TUT) (Keynes, 1930). The analysis explains how perceived task automatability shapes anticipatory unemployment concerns and adaptive career orientations prior to labor market entry.

Table 2. Thematic analysis results

Major Themes	Minor Themes	Concepts
Perceived Automation Routine Accounting Work	Automation of data handling and bookkeeping	AI is perceived as capable of replacing routine and repetitive accounting tasks, especially in entry-level jobs.
	Automation of standardized audit and compliance processes	Audit procedures, compliance, and standard reporting are viewed as easily automatable, thereby reducing the role of operational accountants.
	Reduction of manual work through digital systems	ERP systems or digital accounting are seen as able to replace manual work.
Perceived Technological Unemployment in Accounting	Risk	Automation is perceived to reduce job opportunities within the accounting profession.
	Vulnerability of entry-level accounting position	Entry-level positions are considered most vulnerable to AI replacement due to their procedural and standardized tasks.
Career Preferences and Role Shifts in Response to AI Threat	Intensified job competition AI and anxiety	AI heightens job competition and triggers anxiety over job loss.
	Avoidance of high automation accounting roles	Students avoid accounting roles that are easily automated.
	Shift toward strategic and analytical roles	Students tend to prefer analytical or strategic roles requiring judgment
	Preference for tech integrated accounting pathways	Students express interest in technology-integrated accounting careers.

Source: Author's own work

From Task Automatability to Anticipatory Unemployment (RQ1)

Descriptive indicators show that a substantial proportion of students report moderate to high familiarity with AI [Table 3 - Panel A]. This context suggests students' interpretations of automation comes from sufficient technological awareness, enabling them to assess AI-driven job changes (Kautsar & Ilham, 2022).

Table 3. Descriptive summary of key closed-ended responses

	Category	Frequency	Percentage (%)
Panel A. Student Familiarity of AI	Very Familiar	64	17.3
	Familiar	212	57.3
	Neutral	73	19.7
	Unfamiliar	20	5.4

	Very Unfamiliar	1	0.3
	Total	370	100.0
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	Category	Frequency	Percentage (%)
Panel B. Student on AI Probability for Job Displacement	Strongly Agree	42	11.4
	Agree	207	55.9
	Neutral	85	23.0
	Disagree	27	7.3
	Strongly Disagree	9	2.4
	Total	370	100.0
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	Type of Accounting Task	Frequency	Percentage (%)
Panel C. Student on Accounting Role Most Vulnerable to Automation	Data entry	219	59.2
	Financial report preparation	208	56.2
	Financial report analysis	114	30.8
	Audit	80	21.6
	Compliance	47	12.7
	Note: Students are able to choose more than one task		
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	Category	Frequency	Percentage (%)
Panel D. AI Automation Concerns on Further Study Decisions	Strongly influential	33	8.9
	Influential	190	51.4
	Neutral	80	21.6
	Not influential	61	16.5
	Strongly not influential	6	1.6
Total	370	100.0	

Source: Author's own work

Alongside findings show strong expectations that AI will automate a range of accounting tasks [Table 3 - Panel B], it demonstrates that automation is not perceived as improbable, but as a tangible direction of change in the accounting profession. Aligning with Ballantine et al. (2024) which shows AI growing usage to enhance efficiency and accuracy in accounting through automated data processing.

This combination is analytically significant. Rather than reflecting anxiety driven by technological unfamiliarity, students' perceptions appear to be grounded in informed evaluations of AI's functional capabilities (Karina & Wijaya, 2021). Prior research indicates that individuals with higher AI awareness are better able to identify which work activities are amenable to automation, particularly those that are routine, rule-based, and highly structured (Pargmann et al., 2023). Accordingly, students' expectations of automation reflect evaluative judgments about task characteristics, not generalized fear of technology.

From the perspective of Technological Unemployment Theory (TUT), this pattern suggests that perceived automation risk emerges at the level of task codifiability and substitutability, rather than at the level of occupational identity (Keynes, 1930; Kuzior, 2022). In [Table 3 - Panel C] students cognitively distinguish between accounting tasks that can be formalized and executed algorithmically and those that rely on professional judgment, contextual interpretation, and decision-making, capabilities that remain difficult to fully automate (Holmes & Douglass, 2022). This distinction explains why automation concerns are concentrated on entry-level and procedural roles, while the accounting profession as a whole is not perceived as disappearing.

Consistent with recent evidence, task-based assessments of automation can generate anticipatory technological unemployment even in the absence of observed job displacement (Frank et al., 2025; Godollei & Beck, 2023). From a Technological Unemployment Theory (TUT) perspective, unemployment risk is cognitively constructed through expectations of task substitution, emerging as a pre-employment, expectation-driven process shaping career thinking before labor market entry.

This pattern reflects TUT's task substitution mechanism, whereby technological unemployment unfolds incrementally through perceived replacement of specific task categories rather than immediate occupational extinction (Keynes, 1930; Kuzior, 2022). Students do not perceive AI as eliminating the accounting profession wholesale instead, they anticipate a reconfiguration of work content and entry pathways, with routine and junior tasks viewed as most vulnerable.

These perceptions are reinforced by prior exposure to digital accounting systems, framing AI as an accelerator of ongoing digital transformation rather than a sudden disruption (Khaidar & Taufiq, 2025). As one student noted, "*Advancement in technology and the many new regulations that must be learned*" [S001], underscoring the perception that automation is cumulative and embedded within existing accounting practices.

The descriptive findings further show that perceived task automatability is closely associated with concerns about job availability and competition within the accounting profession [Table 3 - Panel D]. A substantial proportion of students report that AI-related automation influences their career planning, particularly decisions to pursue further education. This pattern suggests that technological unemployment operates as an anticipatory condition, shaping expectations before students encounter the labor market.

From a TUT perspective, these findings reflect anticipatory unemployment anxiety that shapes career expectations prior to actual job displacement (Frank et al., 2025; Godollei & Beck, 2023). Students extrapolate from AI-driven task automation to structural changes in the accounting profession, particularly the erosion of entry-level roles that traditionally serve as career gateways.

This anxiety is evident in open-ended responses describing accounting opportunities as "*becoming narrower*" [S026; S061] and identifying junior roles as "*the easiest to be replaced by AI*" [S096], consistent with evidence that routine-intensive entry-level positions are most vulnerable to automation (Kim & Kim, 2024; Nguyen & Hekman, 2024). Importantly, anticipatory technological unemployment is behaviourally consequential: concerns about automation influence intentions to pursue further education, reflecting pre-emptive human capital investment aimed at mitigating perceived displacement risk (Salhab & Aboushi, 2025).

These dynamics are amplified in Indonesia, where limited exposure to AI-enabled tools encourages reliance on narratives emphasizing job loss rather than role transformation, reinforcing technological unemployment as a pre-employment cognitive process shaping career decisions well before labor market entry.

The findings show that students respond to perceived AI-driven automation not by disengaging from the accounting profession, but through adaptive career reorientation. Anticipating displacement of routine and entry-level tasks, students increasingly favor analytical, judgment-based, and technology-integrated roles perceived as less susceptible to automation. From a Technological Unemployment Theory (TUT) perspective, this reflects an adaptive response to perceived task substitution, whereby individuals reposition themselves toward roles that retain human comparative advantage (Keynes, 1930; Kuzior, 2022). This distinction is articulated in open-ended responses emphasizing professional judgment as difficult to automate, such as "*the output produced by accountants is judgment... difficult to automate with AI*" [S130].

Students also emphasize technological competence as essential for career sustainability, highlighting the need to "*develop skills in the technology field*" [S322] and "*stay updated on knowledge and evolving technology*" [S202]. This orientation aligns with evidence that digitalization in accounting reallocates human effort from routine processing toward analytical interpretation and advisory functions (Holmes & Douglass, 2022). Within TUT, these findings indicate that perceived technological unemployment can stimulate proactive human capital strategies, including upskilling and career repositioning, rather than occupational withdrawal (Salhab & Aboushi, 2025).

This study extends TUT by showing that technological unemployment emerges before labor market entry as a cognitive, anticipatory process rather than solely as an observed employment outcome. Accounting students interpret AI through a task-based lens, anticipating erosion of routine and entry-level roles that traditionally serve as career gateways, thereby reframing technological unemployment as a micro-level, expectation-driven mechanism (Acemoglu & Restrepo, 2020; Godollei & Beck, 2023; Keynes, 1930).

The Indonesian context intensifies this dynamic. In developing economics, where entry-level roles are central to professional socialization, perceived automation of junior positions heightens career anxiety. Limited exposure to AI-enabled tools further reinforces narratives of job loss over task reconfiguration, positioning Indonesia as a theoretically informative setting for anticipatory technological unemployment (Bewersdorff et al., 2025; Nguyen & Hekman, 2024).

The findings show that accounting education shapes not only technical competence but also how students interpret technological change. Displacement-oriented perceptions suggest that exposure to AI tools alone is insufficient without structured guidance on how automation reconfigures accounting work and career pathways. Without such framing, optimistic narratives of AI as purely augmentative may unintentionally heighten anxiety by obscuring the vulnerability of entry-level roles.

To move students from fear to adaptation, accounting curricula should position AI as a career-shaping force, integrating experiential learning with AI-enabled systems and emphasizing task reconfiguration, professional judgment, and analytical capability rather than task elimination (Holmes & Douglass, 2022). By explicitly addressing perceptions of technological unemployment, education can support adaptive sense making, enabling students to respond through strategic skill development and career repositioning at the pre-employment stage (Pargmann et al., 2023; Salhab & Aboushi, 2025).

CONCLUSION

This study examines how accounting students' perceptions of AI-driven automation shape career anxiety, role preferences, and adaptive strategies through the lens of TUT. The findings indicate that students primarily associate AI with the automation of routine, rule-based, and entry-level accounting tasks, generating anticipatory concerns about job availability and competition. Rather than disengaging from the profession, students respond through adaptive career reorientation toward analytical, judgment-based, and technology-integrated roles, supported by proactive strategies such as upskilling, digital literacy development, and further education as human capital investments. Theoretically, this study extends TUT by demonstrating that technological unemployment operates as a pre-employment cognitive process. These findings indicate that technological unemployment should be understood not only as a labor market outcome, but also as an anticipatory condition shaping students' career preparation before workforce entry. For accounting education, this suggests the need to complement AI-related technical training with explicit guidance on task reconfiguration, professional judgment, and career pathways in the AI era, in order to support adaptive rather than anxiety-driven career decision-making. However, the findings are based on student perceptions and single-country context, which may not fully capture workplace dynamics. Future research should employ longitudinal design and include practitioners across different institutional settings to examine how anticipatory perceptions align with actual labor market outcomes.

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