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Perceptions of Teachers and Student on the Utilization of Artificial Intelligence in Accounting Education: A Case Study at SMKN 1 Boyolali

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Abstract: This study examines the perception of accounting teachers and students at SMKN 1 Boyolali regarding the integration of Artificial Intelligence (AI) in accounting learning. The research uses a qualitative approach with the type of case study. The informants of this research are several teachers and students. Data was collected through interviews and document review, while data validity was obtained through source triangulation. The results show that teachers realize the great potential of AI, especially in personalizing the learning experience and providing instant feedback to students. Tools like ChatGPT and Gemini AI are often used, with ChatGPT being the top choice due to its convenience. However, teachers face challenges in the application of AI, especially related to limited facilities and inadequate internet connections. Teachers emphasized the need to develop more advanced AI platforms and recommended specific training to improve their technology competencies to support more effective integration of AI in teaching practices. Students also show a positive perception of AI in supporting their learning. They recognize the benefits of AI in deepening understanding of accounting concepts, accessing relevant information, and receiving feedback quickly, all of which contribute to improved learning outcomes. However, students face similar obstacles, such as inadequate infrastructure and unstable internet connections, which hinder the optimal use of AI. Despite these challenges, both teachers and students agree that AI has great transformative potential in accounting learning. They are pushing for the development of more advanced AI platforms and specialized training to maximize their effectiveness. The study concludes that AI has a great opportunity to revolutionize vocational education by improving the quality of learning, access to resources, and better educational outcomes for teachers and students.

Keywords: Artificial intelligence, accounting learning, teacher and student perception

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Introduction

Artificial intelligence (AI) technology is currently experiencing rapid development since it was first developed in the mid-20th century. AI technology, which was initially just an analysis tool, is now

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able to provide predictions, adapt learning content, and monitor student progress. The rapid development of AI technology and its impact on various aspects of life, including education (Zendrato, 2024). AI can be used in education to influence students' morals and character, improve their mental acuity, and provide them with new insights (Wahyudi, 2023). One of the most developed applications of AI is the adaptive learning system, where AI adapts the material to the needs of each student. So that all parties are required to make changes and adjust to existing developments (Sari, 2022). However, the integration of AI in education still faces challenges, especially in its effective application in traditional learning (Ananda, 2024). The novelty of this research lies in the exploration of how AI, especially in adaptive learning systems, can increase learning engagement and effectiveness in accounting education as well as how educators can adapt to these technological advancements.

Artificial Intelligence (AI) has developed rapidly and is applied in various fields including education. In the context of accounting education, AI plays an innovative role as an innovative tool that can improve learning effectiveness, personalize learning experiences, and automate administrative tasks. AI enables analysis of student academic performance, adaptive learning, and monitoring of learning progress, so that it can improve the quality and efficiency of education (Afrita, 2023) & (Rochmawati, 2023). In Accounting Learning, AI has been utilized through various platforms, such as *Chatbots* that can answer student questions in real-time and AI-based learning applications that help understand accounting concepts (Apriliani, 2023) & (Fitri & Putri, 2024). This technology not only helps students in practicing basic accounting concepts, but also develops analytical and decision-making skills in a dynamic business environment (Pasyarani, 2023). In addition, the use of ChatGPT in accounting learning has made it easier for students and educators to access relevant information more quickly and efficiently (Yunarzat, 2024).

However, research on the perception of teachers and students about the use of AI in accounting learning is still limited. Previous studies focused more on the development of AI-based accounting learning media in vocational schools as well as training in the use of AI to improve accounting learning skills. Research by Maryani & Sari, (2023) which highlights the potential for the development of AI-based accounting models, namely in the form of increasing the efficiency of automating repetitive accounting tasks. Handayani's research (2024) shows that training in the use of AI such as *ChatGPT* provides significant benefits for students and educators in learning.

Based on the results of initial observations, there are indications of the application of AI in accounting learning at SMKN 1 Boyolali. At SMKN 1 Boyolali. The use of AI, such as *ChatGPT* and *Gemini AI,* has helped educators in creating teaching materials for accounting learning. However, the AI used by educators and students in this school, especially ChatGPT, is still limited to creating teaching materials and has not been utilized optimally in the learning process. Likewise, accounting software such as Accurate and MYOB Accounting are used for automatic transaction recording and financial reporting. The application of adaptive learning-based AI has also helped adapt the material to the needs of students and educators, although limited digital infrastructure and skills are still a major obstacle in its implementation.

One of the vocational schools that has an accounting expertise program, SMKN 1 Boyolali, as a vocational in Indonesia, continues to strive to improve the quality of learning and adjust their curriculum to the latest technological developments. The accounting department at this school has introduced various technology-based learning methods, although the specific application of AI is still relatively new and not optimal. Infrastructure and limited knowledge of AI are a major challenge in integrating this technology into everyday learning. AI not only helps facilitate administrative activities, but also opens up new opportunities in the learning process, especially in accounting learning at vocational schools. At SMKN 1 Boyolali, the application of AI in accounting learning is an interesting topic to learn. Teachers and students involved in this learning process have mixed perceptions regarding the benefits, challenges, and long-term impact of AI in their learning. Accounting teachers at SMKN 1 Boyolali have a key role in introducing AI technology to students. However, to be able to

implement this technology effectively, they also need a deep understanding of how AI can be integrated using an accounting curriculum.

The results of previous research that has been conducted at SMKN 1 Boyolali focus on the development of learning media to improve accounting learning such as Saputri's (2019) research, showing that the development of Wordpress-based accounting learning media can improve student learning outcomes on learning materials, principles, and basic concepts of accounting (KD 3.4). However, research on the use of AI in accounting learning in this school has not been conducted, which creates space for researchers to fill the gap. The importance of this research lies in the need to explore how AI can be used more optimally to support the accounting learning process, given the challenges of limited infrastructure and knowledge about existing AI. This study aims to identify the perceptions of teachers and students about the use of AI in accounting learning at SMKN 1 Boyolali, including the benefits, challenges, and abilities in using AI for learning. In addition, this study also aims to analyze the impact of the application of AI on the relationship between teachers and students in the accounting learning process. This research is expected to enrich the literature on the application of AI in accounting education and provide insight for schools and policymakers in designing more innovative learning strategies that are relevant to the latest technological developments.

Method

This research method uses a qualitative research approach with a case study design, which aims to describe the perception of teachers and students about the use of AI in accounting learning at SMKN 1 Boyolali. The case study design was chosen because it can deeply explore the perceptions related to the use of AI in accounting learning in this specific context, namely at SMKN 1 Boyolali. This research was carried out in October – November 2024 and is located at SMKN 1 Boyolali.

The selection of informants was carried out by involving 3 accounting teachers and 3 accounting students, each taking 2 students from class X, and 1 student from class XI. The selection of accounting teachers as informants is based on their role as facilitators and evaluators in learning activities that use AI. Students in grades X, and XI were chosen because they were subjects who directly carried out learning tasks with the help of AI.

Data collection techniques through interviews, and observations to increase validity by triangulation. Interviews were conducted to obtain the views of teachers and students regarding the effectiveness, benefits, and challenges in using AI in learning. Observations include analysis of the creation of teaching modules with the help of AI and student assignments carried out with the help of AI, thus providing a conceptual overview of the application of this technology in the learning process. Data analysis uses the Miles and Huberman model which consists of three main stages, namely data reduction, data presentation, and conclusion drawn. Data from the interviews were transcribed, then compared with documentation results to ensure consistency of findings, The results of this analysis were then reviewed to ensure the accuracy of interpretation. To obtain the authenticity of the information and obtain a comprehensive picture, this study applies the source triangulation method as a reference for drawing conclusions.

Results

Perceptions of teachers and students about the use of accountability learning at SMKN 1 Boyolali

In this study, adequate data and information were obtained regarding the perception of teachers and students about the use of AI in accounting learning from the following informants.

Table 1. Profil Informan

No.	Report	Information
1	1 reported	Accounting teacher class X
2	2 reported	Accounting teacher class XI
3	3 reported	Accounting teacher of class XII
4	4 reported	Accounting class X students
5	5 reported	Accounting grade XI students
6	6 reported	Accounting grade XII students

The Potential of AI in Accounting Learning

Artificial intelligence (AI) has great potential in improving the effectiveness and quality of accounting learning at SMKN 1 Boyolali. Teachers assess that AI can help analyze data, adjust learning materials, and provide quick feedback. Students also feel helped because AI makes it easier to access additional references and explain concepts in a more interactive way. With AI, learning has become more flexible and efficient, allowing for a better understanding of the material. This is in accordance with the informant's statement.

Opinions from the Informants:

- "AI is very helpful in providing a variety of material explanations, so students can understand accounting with various approaches." (Informant 1)
- "With AI, I can provide more relevant and contextual accounting case examples for students." (Informant 2)
- "AI helps me to present the material in a more engaging and adaptive way, making it easier for students to understand difficult concepts." (Informant 3)
- "I love using AI because it helps me understand the basics of accounting in a more visual and interactive way." (Informant 4)
- "AI helps me understand difficult concepts through simulations and examples of difficult problems." (Informant 5)
- "AI helped me get additional references that were broader and deeper to support my understanding of accounting." (Informant 6)

The results of these interviews and observations show that artificial intelligence has great potential in improving the effectiveness and quality of accounting learning at SMKN 1 Boyolali. Teachers see AI as an effective tool for analyzing data, adjusting learning materials, and providing quick feedback, so that the teaching and learning process becomes more adaptive and relevant. Students find it helpful because AI makes it easier to access additional resources and explain accounting concepts in a more interactive, visual, and easy-to-understand way. With AI, learning has become more flexible and efficient, which in turn allows for a better understanding of the material.

The Use of AI in Learning

Teachers and students at SMKN 1 Boyolali have used various AI platforms, such as ChatGPT and Gemini AI, in teaching and learning activities. Teachers use AI to compile teaching materials, find references that are in accordance with the curriculum, and create a more interactive learning experience. Students use it to work on assignments, search for additional references, as well as understand more complex accounting concepts independently. AI also helps in creating practice

questions that are more varied and according to the student's difficulty level. This is in accordance with the informant's statement.

Opinions from the Informants:

- "AI really helps me in compiling teaching materials that are more structured and in accordance with the needs of students. It is also easier for me to provide examples of interesting case studies." (Informant 1)
- "I often use AI in looking for material references that are relevant to the development of the accounting industry. This helps students understand the relevance of the material in the world of work." (Informant 2)
- "With AI, I can adjust the difficulty level of practice questions according to students' abilities, so that they are better prepared for exams." (Informant 3)
- "AI helps me complete tasks faster because I can get an easy-to-understand summary of the material." (Informant 4)
- "I use AI to understand difficult scenarios by asking for explanations in various forms, such as diagrams or examples of real applications." (Informant 5)
- "AI is very helpful in analyzing financial statements because it can provide more detailed and easy calculation examples." (Informant 6)

The results of this interview show that the use of AI in accounting learning at SMKN 1 Boyolali has provided significant benefits for teachers and students. Teachers use AI to compile teaching materials that are more structured and relevant to the curriculum, search for references that are in line with industry developments and create more interactive learning experiences. Students use AI to complete assignments, search for additional references, and understand more complex accounting concepts in a more independent and efficient way. In addition, AI also helps in creating practice questions that are more varied and according to the student's difficulty level, thus supporting exam preparation and a deeper understanding of the material.

Obstacles in AI Application

Although AI has many benefits, its application at SMKN 1 Boyolali still faces several obstacles, such as infrastructure constraints and unstable internet access. Teachers and students admit that these technical barriers often limit the optimal use of AI in learning. This is in accordance with the informant's statement.

Opinions from the Informants:

- "The frequent disconnection of the internet makes the use of AI in learning not optimal. Sometimes, I have to return to the conventional method." (Informant 1)
- "Schools still need to improve their technological infrastructure so that all students can access AI without technical barriers." (Informant 2)
- "Not all students have devices that support AI access, so there is a gap in the use of this technology." (Informant 3)
- "I want to use AI more often, but the internet at school is often slow so sometimes I have trouble accessing it." (Informant 4)
- "The devices available in schools are still limited, so not all students can use AI at the same time." (Informant 5)
- "I hope there is more support from schools so that we can use AI more freely at the same time." (Informant 6)

The results of this interview show that although AI has many benefits in learning, its application at SMKN 1 Boyolali is still constrained by limited infrastructure and unstable internet access. The informants revealed that technical glitches, such as frequent internet disconnections and limited supporting devices, hindered the optimal use of AI. This access gap also creates unevenness in the use of technology among students. They hope that schools can increase infrastructure and device support so that the use of AI can be carried out more optimally and evenly for all students.

Positive Impact and Development Expectations

The use of AI has had a positive impact on student learning outcomes, especially in improving their understanding of accounting materials. AI also helps students become more independent in finding references and exploring various concepts more deeply. Both teachers and students hope that schools can improve infrastructure and provide more intensive training on the use of AI.

Opinions from the Informants:

- "Schools need to provide training for teachers so that we are more optimal in utilizing AI in learning." (Informant 1)
- "If AI can be integrated into the curriculum officially, learning will be more engaging and applicable." (Informant 2)
- "Schools need to invest in devices and internet networks so that the use of AI can be evenly distributed in all classrooms." (Informant 3)
- "I hope the school can provide better internet access so that we don't experience problems when using AI." (Informant 4)
- "Training for students is also important so that we can understand how to use AI more effectively in learning." (Informant 5)
- "If AI is used more often in the classroom, I believe my understanding of accounting will increase." (Informant 6)

The results of these interviews and observations show that the use of AI in accounting learning has a positive impact on students, especially in improving their understanding of accounting materials and developing their independence in finding references. The informants revealed the importance of training for teachers to maximize the use of AI in learning to be more interesting and applicable. In addition, they also hope that schools will improve infrastructure, including devices and internet networks, so that the use of AI can be evenly distributed in all classes. Training for students is also considered important so that they can effectively utilize AI in the learning process.

Discussions

The Potential of AI in Accounting Learning

The results of these interviews and observations show that artificial intelligence has a significant role in improving the effectiveness and quality of accounting learning at SMKN 1 Boyolali. These findings are in line with research conducted by (Widodo et al., 2024), which show that artificial intelligence (AI) has a significant role to play in improving personalized learning in education, providing clear benefits for students and teachers. In addition, research findings by (Yollanda, 2024) that artificial intelligence (AI) has a significant role in improving student learning through personalization, better access to learning materials.

Teachers view AI as a tool that can support data analysis quickly and accurately, adjust learning materials according to student needs, and provide instant feedback. This finding is in line with research conducted (Fahrudin et al., 2024), teachers view AI as a tool that helps support accurate and fast data

analysis, as well as provide feedback quickly. In addition, the findings from research by (Achmad et al., 2024) show that teachers consider AI as a tool to support fast and accurate data analysis, adjust teaching materials according to students' abilities, and provide instant feedback.

On the other hand, students are helped because AI makes it easier to access additional references and explains accounting concepts in a more interactive, visual, and easy-to-understand way. This finding is in line with research conducted by (Naufal & Pratiwi, 2024), that students are helped by AI making it easier to access tamabhan references and explain the material in a more interactive, easy-to-understand manner. In addition, a study by (Yudha, 2024), students are helped because AI makes it easier to access additional interactive references, and explains the concept of the material in a more interactive way.

With AI, learning has become more flexible and efficient, which in turn allows for a better understanding of the material. These findings are in line with a study conducted by (Harini et al., 2023). AI makes learning more flexible and efficient, which in turn leads to a better understanding of the material. In addition, a study by (Merentek et al., 2023), that AI makes learning more flexible in terms of space and time, and in turn leads to better understanding.

The Use of AI in Learning

The results of this study show that the use of AI in accounting learning at SMKN 1 Boyolali has provided significant benefits for teachers and students. This finding is in line with research conducted by (Wahyudin et al., 2023), that AI in learning at SMKN 1 Demak has provided significant benefits for teachers and students. In addition, a study by (Majidah & Susilo, 2024), that the use of AI in accounting learning for students has provided significant benefits.

Teachers use AI to compile teaching materials that are more structured and relevant to the curriculum, search for references that are in line with industry developments, and create more interactive learning experiences. This finding is in line with a study conducted by (Muthmainnah et al., 2024), that teachers use AI to create relevant teaching materials, search for references that are in accordance with development, and provide interactive learning experiences. In addition, in line with a study by (Suryani et al., 2024), teachers utilize artificial intelligence to assist in compiling structured and relevant teaching materials, as well as providing interactive learning experiences.

Students use AI to complete assignments, search for additional references, and understand more complex accounting concepts in a more independent and efficient way. These findings are in line with research conducted by (Ivana & Soeherman, 2024), students use AI to complete tasks, look for references and understand accounting concepts in a more independent and efficient way. In addition, a study by (Hafidz & Putri, 2024), students use AI to complete tasks, look for references and understand accounting concepts in a more independent and efficient way.

In addition, AI also helps in creating practice questions that are more varied and according to the student's difficulty level, thus supporting exam preparation and a deeper understanding of the material. This finding is in line with research conducted by (Naufal & Pratiwi, 2024), that AI helps in creating varied practice questions by adjusting the difficulty level of students, as well as providing a deeper understanding. In addition, a study by (Lubis et al., 2024), that AI helps create varied practice questions, according to the level of student difficulty, and provides a deeper understanding.

Obstacles in AI Application

The results of these interviews and observations show that although AI has many benefits in learning, its application at SMKN 1 Boyolali is still constrained by limited infrastructure and unstable internet access. This finding is in line with research conducted by (Darwis et al., 2024), that obstacles in the application of AI in learning are still constrained by limited infrastructure, as well as unstable internet access. In addition, a study by (Sukomardojo & Razali, 2023), Limited infrastructure and internet access are obstacles in the application of AI in learning.

The informants revealed that technical glitches, such as frequent internet disconnections and limited supporting devices, hindered the optimal use of AI. This finding is in line with research conducted by (Wadly et al., 2024), that technical glitches such as internet network connections and limited supporting devices can hinder the optimal use of AI. In addition, a study by (Ramadhani et al., 2024), Technical glitches such as internet connections, as well as limited supporting devices, hinder the optimal use of AI.

This access gap also creates unevenness in the use of AI among students. This finding is in line with research conducted by (Najwa et al., 2024) that gaps in access can result in uneven utilization of AI among students. In addition, a study by (Ressi & Usriyah, 2024), the access gap also creates a lack of evenness in the use of AI among students.

Positive Impact and Development Expectations

The results of these interviews and observations show that the use of AI in accounting learning has a positive impact on students and teachers. This finding is in line with research conducted by (Gunjarwati & Putri, 2024). That the use of AI in accounting learning has a positive impact on students and educators. In addition, a study by (Taufik et al., 2024) shows that the use of AI in learning brings positive benefits to teachers and students by improving the effectiveness of the learning process and the quality of teaching.

The informants revealed the importance of training for teachers to maximize the use of AI in learning to be more interesting and applicable. These findings are in line with research conducted by (Saraswati et al., 2024), the importance of training for teachers to maximize the use of AI in more engaging and applicable learning. In addition, a study by (Harmin et al., 2024) shows that it is important to have training for educators to maximize the use of AI in more interesting and applicable learning.

Training for students is also considered important so that they can effectively utilize AI in the learning process. These findings are in line with research conducted by (Andrianto et al., 2023), training for students is also important so that students can effectively utilize AI in their learning process. In addition, a study by (Baskara et al., 2024), that it is important to train students to maximize the benefits of AI in the learning process.

Conclusion

Based on the results of the study, it is shown that the use of artificial intelligence (AI) in accounting learning at SMKN 1 Boyolali has a significant impact on improving student understanding and teaching effectiveness. Teachers consider AI as a tool that can support faster and more accurate analysis of scera data, as well as help compile teaching materials in a more structured and relevant way. Meanwhile, students benefit in easier access to additional references and more interactive and visual explanations of concepts, which ultimately improves their understanding of accounting material. However, although AI has great potential, its application is still constrained by several factors, such as limited infrastructure and unstable internet access. This technical problem hinders the optimal use of AI and creates unevenness in learning among students. Therefore, even though the benefits of AI in learning are very felt, efforts are still needed to overcome these obstacles so that students can feel the impact evenly.

The implications of this study suggest that AI can bring significant changes in the way learning is done, but challenges in terms of infrastructure and training must be overcome to maximize its use. Meanwhile, the recommendation for further research is to conduct a more in-depth quantitative study to evaluate the long-term impact of AI use on student learning outcomes. The research could also introduce a longitudinal design that allows for broader observations of the influence of AI in accounting training in the long term. In addition, the development of infrastructure that supports the use of AI, such as improving hardware and internet access, as well as more intensive training for teachers and students, is an important step that needs to be considered to support the successful implementation

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