

ABSTRACT

The development of technology that has now reached the 5.0 revolution has made industries begin to adapt to automation technology such as artificial intelligence. Therefore, workers and prospective workers are required to understand how to use technology optimally. As a student, technological developments can be a challenge at work. This study aims to determine the perceptions of undergraduate accounting students in Indonesia regarding readiness to use technology and technology adoption in using artificial intelligence in accounting.

In analyzing this research, analysis is carried out through indicators on variables. In the artificial intelligence variable, there are indicators of AI adoption and readiness to use AI. Then on the readiness to use technology variable there are indicators in the form of optimism, innovation, insecurity and discomfort. And on the technology adoption variable there are indicators, namely perceived usefulness and perceived ease.

With quantitative research methodology, this study analyzed by distributing questionnaires to 387 undergraduate accounting students in Indonesia. The sampling method used is proportionate stratified random sampling. The data obtained will be analyzed using SPSS 27 software.

The results found that with a positive response from undergraduate accounting students in Indonesia, readiness to use technology has a significant and positive effect on the use of artificial intelligence in accounting and technology adoption also has a significant and positive effect on artificial intelligence in accounting. These results make simultaneous readiness to use technology and technology adoption have a significant and positive effect on artificial intelligence.

With the results of this study, students are recommended to continue to increase literacy and evaluate knowledge of technology, especially automation technology such as artificial intelligence. If further research is to be carried out, it is recommended to analyze and expand on additional variables that have significance on artificial intelligence

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