

Examination of Accounting Professionals' Perceptions and Attitudes Toward Artificial Intelligence

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ABSTRACT

Purpose – This paper is intended to identify the perceptions and attitudes towards artificial intelligence (AI) held by the accounting profession. In particular, the purpose is to determine the magnitude of the use of AI technologies and the attitudes towards such technologies.

Design/Methodology/Approach – Data were collected through an electronic mail survey administered to 143 accounting professionals operating in various provinces. Descriptive statistics and correlation analysis were performed to analyze the dataset using IBM SPSS Statistics Version 23.

Findings – The findings indicated a positive relationship between the extent of AI adoption and perceived benefits. There was also a positive relationship between AI adoption and the perceived impact of AI on the profession of accountancy. Positive relationships existed between the perceived benefits and perceived risks, and between the perceived benefits and anxiety. In addition, there was a positive relationship between the perceived benefits and the perceived impact of AI on the profession of accountancy. As for the demographic variables, the findings suggested that aging was related to a reduction in both perceived benefits and perceived risks associated with the adoption of AI. Professional experience was also linked to a reduction in the perceived risks.

Discussion – The study highlights the fact that accountants perceive AI as an opportunity rather than a risk for the profession and see it as technology capable of bringing about transformation of the profession of accountancy. For this reason, it is important for educational institutions to include AI courses in accounting curriculum. It is also important for professional accounting associations to organize continuing education programs related to AI. At the individual level, accounting professionals should continuously enhance their knowledge and competencies in AI to remain relevant and competitive in the evolving profession.

1. Introduction

Artificial intelligence (AI) is defined as computer systems and machines designed to carry out activities which usually require human intelligence. In relation to accounting, the use of AI can be applied in various fields such as visual perception, language and speech perception, prediction, generation, solving data problems, and operations conducted with some level of autonomy. Although this definition focuses on the major features of AI, there are numerous types of AI with varied uses, dangers, shortcomings, and strengths (ACCA, 2025a:7).

There are various dangers in using AI. The ethical dangers are related to the lack of clarity in the process of AI and the risk of having bias in the system. Systemic dangers are linked to dependency on AI. Legal risks involve the violation of relevant laws and regulations, as well as the accidental disclosure of the organization's confidential information. Finally, the misuse of AI can lead to risks such as erosion of consumer trust and damage to corporate reputation (ACCA, n.d.). Additionally, possible inaccuracies in AI outputs, the difficulty in identifying the most appropriate AI technology (Thomson Reuters, 2025a; ACCA, 2024), the high cost and complexity of its integration into existing processes and systems, the insufficient maturity of the technologies, cultural resistance to change, the shortage of experts, and the necessity to train employees in AI technologies constitute the primary barriers to the adoption of these Technologies (Davenport & Ronanki, 2017; Thomson Reuters, 2025a; Feijoó et al., 2025).

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However, the use of AI technologies in accounting also provides numerous benefits. These include mitigating the risk of errors and fraud, system automation, analysis of large volumes of data, increased efficiency and productivity, time and cost savings, revenue growth, enhanced reliability in financial reports, detection of anomalies, support for data-driven decision-making processes, improvement of workflows, and increased effectiveness of accounting processes (Barna, Ionescu, & Hurducaci (Gorea), 2025:38; Mosteanu & Faccia, 2020:159; Thomson Reuters, 2025a, Lee & Tajudeen, 2020).

The benefits of AI technologies outweigh the barriers encountered; therefore, these technologies create new opportunities in the accounting profession while demanding advanced and diverse technological skills from employees. AI is significantly transforming the overall processes and structure of accounting, thereby substantially altering existing roles and task profiles (Leitner-Hanetseder et al., 2021). Accounting professionals are no longer viewed merely as record-keepers, but as advocates of change and improvement processes. For this reason, it is essential for accounting professionals to develop their knowledge base and skill sets to encompass both existing and emerging digital technologies, techniques, and strategies (ACCA, 2023).

There have been significant developments in AI technologies recently; consequently, many changes have been seen in the accounting profession. Therefore, it is crucial for the competitive advantage that accounting professionals adopt AI technologies nowadays. In this context, the high level of expectation and empirical evidence of AI technology use in accounting require an analysis of the accounting professionals' perceptions and attitudes towards AI technologies. Furthermore, since there is not much research on the perceptions and attitudes of accounting professionals in Türkiye towards AI technology, there is a necessity to conduct such research. This research aims to make contributions to the literature as well as provide implications for different parties such as academicians, policy-makers, and professional accounting bodies. Under this perspective, the possible advantages and disadvantages of using AI technology in accounting are analyzed theoretically. In addition to this, an empirical study is conducted to examine the perceptions and attitudes of accounting professionals operating in different provinces of Türkiye regarding AI technology.

2. Artificial Intelligence Applications in Accounting

AI is typically described as the intelligence demonstrated by software or machines that imitate the functioning of the human mind (Fisher, Garnsey, & Hughes, 2016:157). According to another definition, AI is a collection of statistical machine learning technologies that identify patterns in massive datasets and make predictions based on these patterns (Eisikovits, Johnson, & Markelevich, 2025:3). AI includes technologies such as natural language processing, machine learning, and statistical approaches like classification and clustering (Moll & Yigitbasioglu, 2019:9). When evaluated within the scope of these definitions, AI emerges as a strategic technology that changes and transforms the ways of doing business. Indeed, AI is redefining and shaping work practices in the field of accounting as well (Chen, Huang, & Cao, 2025:1). In this domain, there are three main areas of application for AI.

First, these are narrow AI applications. Narrow AI can be used in specific and repetitive task domains. Within this scope, AI is capable of performing operations such as data entry, invoice processing, inventory counting, or reading contracts. Similarly, AI can identify inconsistencies by comparing a company's accounting records with bank account transactions. Tasks that traditionally take a significant amount of time can now be carried out accurately and quickly, saving time to concentrate on more strategic activities. Automation, in fact, can be used for a wide range of standardized processes related to accounts receivable, accounts payable, financial accounting (for example, preparation of financial statements and preparation of tax returns), general ledger, and management reporting (ACCA, 2023:6; Eisikovits, Johnson, & Markelevich, 2025:3).

The second area of use is generative AI, which is capable of producing new content. Generative AI provides significant convenience to accounting professionals in preparing new textual content. Within this scope, chatbots such as ChatGPT and Bard, as well as long-form text generators like Wordplay. ai and Jasper. ai, have been developed. These applications enable users to obtain high-quality and consistent content by describing the task they wish to have completed (Eisikovits, Johnson, & Markelevich, 2025:3). Among the application areas of generative AI in accounting are report writing, scenario analysis for financial planning, and support for complex financial modeling processes (ACCA, 2024:16).

The third area of application is predictive analytics. Predictive analyses supported by machine learning models (MLMs) enable organizations to shift toward proactive planning. MLMs are employed to categorize large volumes of financial information into meaningful groups, identify specific patterns and trends such as cash flow forecasts, cost analyses, and profitability, and detect them effectively. Furthermore, fraud prevention and detection constitute another significant domain where MLMs can be applied effectively. Consequently, organizations can benefit from insights and inferences derived from comprehensive data analysis to make informed decisions aligned with market realities rather than relying on assumptions (Ara et al., 2024:9; Elbatal et al., 2025:405; Stancheva-Todorova, 2018:135).

Numerous empirical studies have been carried out on the level of adoption and use of AI technologies by businesses and, in particular, by accounting professionals. For example, according to the 2025 Future of Professionals Report, 46% of professionals reported that their organizations had invested in new AI-supported technologies in the past 12 months. At the individual level, 30% stated that they use these technologies when starting a task and/or when editing the texts they prepare (Thomson Reuters, 2025b).

Lee & Tajudeen (2020) examined the level of adoption of AI-supported accounting software among organizations in Malaysia. The results revealed that AI-based accounting software has been adopted in various forms. They found that these software solutions are used for purposes such as storing document images, automatically extracting data from invoices, monitoring invoice approval processes, managing risks, and tracking user activities.

Szortyka (2024) examined the level of intelligent automation in financial and accounting processes within service centers operating in the business process outsourcing market in Poland. According to the study, it is evident that there is a shift happening in the market for accounting and financial processes outsourcing. The advancements reported here refer to the quality of services offered through business process outsourcing, shared service centers, and global business services centers. Nonetheless, it is noted that the primary cause of such shifts is the AI technologies. The application of AI technology in the process of accounting is crucial to improving efficiency and accuracy. The intelligent algorithms have already proven their ability to use structured information in accounting, thus providing an opportunity for building numerical models that are more accurate and powerful than those built by humans.

However, various challenges also restrict the application of AI-supported technologies to accounting processes. Firstly, while the recognition of financial transactions requires the ability to distinguish the nature of the transaction, the relevant information about these transactions is frequently documented in unstructured natural language formats that cannot be promptly understood by machines. Secondly, unlike numerical forecasting tasks, accounting processes lack standardized frameworks and depend utterly upon the evaluation and professional judgment of practitioners (Chen, Huang, & Cao, 2025: 2).

3. Literature Review

This part presents an overview of the literature examining accounting professionals' perceptions of and attitudes toward AI. The data digitalization and increased computational power have accelerated the ubiquitous adoption of AI applications in the field of accounting in recent years. AI technologies have encouraged the transition to a technology-oriented structure in accounting practices by transforming traditional processes based on manual labor (Chen, Huang, & Cao, 2025). This transformation process has made the investigation of perceptions and attitudes toward the adoption and use of AI in the accounting field an important area of research. For instance, Sharma, Suthar & Maheria (2021) examined the perceptions and acceptance levels of accounting professionals and other stakeholders in the accounting profession regarding AI technologies in accounting. The findings revealed that the variables of distrust, attitude toward use, and perceived ease of use moderately influence the intention to use AI-based applications. It was also concluded that AI will assume a crucial role in the future of accounting, while highlighting that privacy and data security represent the most important sources of concern for the stakeholders in the accounting profession.

Banța et al. (2022) aimed at analyzing the way accounting professionals working for multinational companies operating in Romania evaluate the difficulties and opportunities presented by the implementation of AI technologies in their activities. According to the findings, accountants have an informed and intentional opinion on the pros and cons of using AI.

Alfares & Şavlı (2023) examined the awareness and perceptions of certified public accountants operating in Istanbul regarding the use of AI in their work processes. The findings indicated that their level of awareness regarding the use of AI was high and that their perceptions were generally supportive. In addition, the analysis results revealed that the personal characteristics of certified public accountants did not have a statistically significant influence on their awareness and perceptions regarding the use of AI in their work processes.

Özyiğit (2023) explicated the effects of AI technologies on the perceptions of internal auditors. The results revealed that AI technologies should be used in internal auditing and also demonstrated that these technologies influenced internal auditors' perceptions regarding issues such as audit quality, performance, efficiency, and career planning.

Suresh (2024) examined the perceptions of accounting professionals in Kerala on the adoption and use of AI. The results revealed that the level of awareness of accounting professionals regarding the use of AI did not show a statistically significant difference by demographic features. However, it was determined that perceptions of AI varied depending on the length of professional experience. In particular, it was emphasized that accounting professionals with further professional experience evaluated the use of AI more positively as a technology that could contribute to their professional activities.

Grigorescu et al. (2025) examined the perceptions of accounting professionals working in various sectors regarding AI technologies and their predictions about how these technologies would affect their current tasks. Findings suggested that the participants retained their positive outlook towards AI technology and the possible consequences thereof. While most participants favored its use, others perceived it as a possible threat to the field of accounting.

Güney & Özcan (2025) examined the level of awareness regarding the use of AI technology among professionals working in the accounting industry in the Bilecik and Sakarya provinces and their perception about the application of AI technology in the field of accounting. According to the findings of the study, a large number of respondents expected the use of AI technology in the field of accounting in the future. Moreover, there were significant differences among different age categories about the effect of such technology on accounting.

Januszewski & Pietrysiak (2025) examined the attitudes of accounting professionals in Poland toward digital technologies. The study indicated that Polish accountants were aware of the difficulties that arise from the use of digital technologies and AI to the field of accounting, and viewed that change as an intelligent and clear one. Additionally, the results showed that the predominant attitude is very positive.

Prędkiewicz & Biegun (2025) examined the factors affecting the intention of accounting professionals working in industrial enterprises in Poland. The results showed that perceived benefit and perceived simplicity of use have a substantial influence on opinions toward adopting AI. Technology anxiety was identified as a major barrier that negatively affects attitudes toward the use of AI. Prior experience with AI has a beneficial influence on perceived ease of use and benefit, whereas the organization's own experience was suggested to have no significant effect on perceived benefit.

4. Methodology

4.1. Purpose, Scope and Method of the Study

The foremost objective of this study is to explicate the perceptions and attitudes of accounting professionals toward AI. Within this scope, the research tries to discern the perception levels of accounting professionals about AI technologies and their attitudes toward these technologies. In addition, the research investigates whether there are significant relationships between the perceptions and attitudes toward AI and the demographic and professional characteristics of accounting professionals, such as gender, age, educational level, professional title, affiliated professional chamber, type of employment, and number of employees. Accordingly, the relationships among the levels of agreement with statements related to the evaluations of accounting professionals regarding AI have also been analyzed.

In line with these objectives, the survey method was chosen to collect the analyzed data. The survey form was sent via email to the professional chambers to which independent certified public accountants operating in the provinces of Aksaray, Niğde, Konya, Sivas, Balıkesir, Antalya, Gaziantep, Adana, İzmir, Ankara, Bursa,

Kırşehir, Kırıkkale, Mersin, and Nevşehir are affiliated. The survey was conducted between January 6, 2026, and February 10, 2026. In this phase, data was collected using Google Forms and a total of 143 valid responses were obtained. This data collection tool had two parts, namely the content parts.

First part contained demographic and professional information of the accountants and these included gender, professional titles, level of education, number of employees, and number of clients. Second part had statements which would be used to determine perceptions and attitudes of these people towards the use of AI. In order to develop this scale, the literature (Greenman, 2017; Greenman et al., 2024; Grigorescu et al., 2025; Stancu & Duțescu, 2021; Zozik, 2025) was reviewed and as a result 31 items were found to cover the theoretical constructs of the scale which include use level of AI, benefits from AI, risks associated with AI, AI anxiety, and impact of AI on the profession. Out of the 31 items, eight were identified and excluded because of their repetitive nature hence a draft scale was formulated. This scale was evaluated by domain experts. Following their comments, some items were revised and some deleted and therefore establishing its content validity. Finally, the scale was subjected to pilot test and item analyses.

The statements included in the survey were prepared using a five-point Likert-type scale. The obtained data were analyzed utilizing the IBM SPSS Statistics 23 software. The ethical approval required for conducting the study was granted by the Bayburt University Ethics Committee with Decision No. 616 dated March 18, 2026.

4.2. Hypotheses and Research Questions

The hypotheses and research questions regarding the measurement of accounting professionals' perceptions and attitudes toward AI are presented below.

Research Question: Does a significant association exist between the demographic variables of accounting professionals and their levels of perception and attitude toward AI?

H1: A significant and positive association exists between accounting professionals' level of AI usage and their perceived benefits of AI.

H2: A significant and positive association exists between accounting professionals' level of AI usage and their perceived risks.

H3: A significant and positive association exists between accounting professionals' level of AI usage and their level of anxiety toward AI.

H4: A significant and positive association exists between accounting professionals' level of AI usage and their perceptions of AI's impact on the accounting profession.

H5: A significant and positive association exists between accounting professionals' perceived benefit and perceived risk.

H6: A significant and negative association exists between accounting professionals' perceived benefit and their level of anxiety toward AI.

H7: A significant and positive association exists between accounting professionals' perceived benefit and their perceptions of AI's impact on the accounting profession.

H8: A significant and positive association exists between accounting professionals' perceived risk level regarding AI and their level of anxiety toward AI.

H9: A significant and positive association exists between accounting professionals' perceived risk level regarding AI and their perceptions of AI's impact on the accounting profession.

H10: A significant and positive association exists between accounting professionals' level of anxiety toward AI and their perceptions of AI's impact on the accounting profession.

5. Findings

5.1. Distribution of Demographic Characteristics of Accounting Professionals

As shown in Table 1, 26.6% of the participants were female, while 73.4% were male accounting professionals. The highest participation was observed among accounting professionals in the "30–39" and "40–49" age

groups, each accounting for 32.2% of respondents. More than half of the participants held a bachelor's degree, had "16 years or more" of professional experience, and employed "1-5" staff members. In addition, the vast majority of participants held the title of Certified Public Accountant. Furthermore, it was determined that the largest proportion of participants (35%) served 101 or more clients.

Table 1. Distribution of Demographic Characteristics of Accounting Professionals

Variable	N	%	Variable	N	%
	N	%		N	%
Gender			Konya	8	5.6
Female	38	26.6	Sivas	14	9.8
Male	105	73.4	Balıkesir	6	4.2
Age			Antalya	11	7.7
20-29	9	6.3	Gaziantep	2	1.4
30-39	46	32.2	Adana	40	28
40-49	46	32.2	İzmir	3	2.1
50-59	30	21.0	Ankara	2	1.4
60 and above	12	8.4	Bursa	1	0.7
Professional Experience			Kırşehir	3	2.1
0-5 years	14	9.8	Kırıkkale	1	0.7
6-10 years	27	18.9	Mersin	1	0.7
11-15 years	20	14.0	Nevşehir	2	1.4
16 years and above	82	57.3	Type of Employment		
Education Level			Dependent	9	6.3
High School	6	4.2	Independent	134	93.7
Associate Degree	8	5.6	Number of Employees		
Bachelor's Degree	83	58.0	Alone	32	22.4
Master's Degree	43	30.1	1-5	92	64.3
Doctorate	3	2.1	6-10	17	11.9
Title			Other	2	1.4
Independent Accountant	5	3.5	Number of Clients		
Certified Public Accountant	134	93.7	20 and fewer	28	19.6
Sworn Certified Public Accountant	4	2.8	21-50	31	21.7
Affiliated Professional Chamber			51-100	34	23.8
Aksaray	6	4.2	101 and above	50	35
Niğde	43	30.1			

Note: N = frequency (number of participants), % = percentage distribution.

5.2. Levels of Agreement with Statements on Accounting Professionals' Perceptions and Attitudes Toward Artificial Intelligence

Table 2 presents in detail the level of agreement and average scores for the statements created to determine the perceptions and attitudes of the participating accounting professionals toward AI.

Table 2. Frequency (n) and Percentage (%) Distribution of Responses for Accounting Professionals' Perceptions and Attitudes Toward Artificial Intelligence

#	Artificial Intelligence Perception and Attitude Scale	SD n (%)	D n (%)	N n (%)	A n (%)	SA n (%)	M
1	I am knowledgeable about artificial intelligence technologies, including machine learning and generative AI (e.g., ChatGPT).	7 (4.9%)	18 (12.6%)	31 (21.7%)	66 (46.2%)	21 (14.7%)	3.53
2	I actively use AI-supported accounting software or programs in accounting processes.	10 (7.0%)	36 (25.2%)	23 (16.1%)	60 (42.0%)	14 (9.8%)	3.22
3	I actively use AI tools (e.g., RPA and automation).	14 (9.8%)	58 (40.6%)	32 (22.4%)	30 (21.0%)	9 (6.3%)	2.73
4	AI provides significant contributions to the improvement of accounting processes.	3 (2.1%)	17 (11.9%)	17 (11.9%)	79 (55.2%)	27 (18.9%)	3.77
5	AI assumes a crucial role in adapting to the requirements of the digital age.	5 (3.5%)	12 (8.4%)	12 (8.4%)	81 (56.6%)	33 (23.1%)	3.87
6	AI technologies increase efficiency and accuracy in accounting processes.	4 (2.8%)	15 (10.5%)	23 (16.1%)	73 (51.0%)	28 (19.6%)	3.74
7	AI technologies assume crucial roles in improving the quality of financial reports.	2 (1.4%)	18 (12.6%)	14 (9.8%)	82 (57.3%)	27 (18.9%)	3.79
8	The use of AI technologies in accounting processes reduces the probability of errors.	1 (0.7%)	22 (15.4%)	19 (13.3%)	73 (51.0%)	28 (19.6%)	3.85
9	The use of AI technologies increases the number of clients that can be served.	7 (4.9%)	38 (26.6%)	29 (20.3%)	48 (33.6%)	21 (14.7%)	3.26
10	AI provides high-quality data at a low cost.	4 (2.8%)	24 (16.8%)	31 (21.7%)	63 (44.1%)	21 (14.7%)	3.51
11	AI can be considered a control tool in the management of identified risks.	1 (0.7%)	16 (11.2%)	20 (14.0%)	80 (55.9%)	26 (18.2%)	3.80
12	Using AI ensures the efficient use of financial resources required for accounting activities.	2 (1.4%)	24 (16.8%)	30 (21.0%)	71 (49.7%)	16 (11.2%)	3.52
13	The use of AI in accounting activities supports decision-making processes.	4 (2.8%)	10 (7.0%)	21 (14.7%)	87 (60.8%)	21 (14.7%)	3.78
14	Using AI in my work gives me a competitive advantage over my colleagues.	3 (2.1%)	20 (14.0%)	23 (16.1%)	75 (52.4%)	22 (15.4%)	3.65
15	Providing automation in routine accounting tasks through using AI technologies may cause job loss.	9 (6.3%)	43 (30.1%)	29 (20.3%)	46 (32.2%)	16 (11.2%)	3.12
16	Establishing and maintaining AI technologies is quite costly.	4 (2.8%)	38 (26.6%)	50 (35.0%)	39 (27.3%)	12 (8.4%)	3.12
17	Accounting professional organizations should provide continuous training on AI.	2 (1.4%)	7 (4.9%)	16 (11.2%)	84 (58.7%)	34 (23.8%)	3.99
18	AI could completely eliminate the accounting profession.	27 (18.9%)	68 (47.6%)	23 (16.1%)	18 (12.6%)	7 (4.9%)	2.37
19	Developments in AI technologies cause concerns about the future of the accounting profession.	19 (13.3%)	45 (31.5%)	25 (17.5%)	45 (31.5%)	9 (6.3%)	2.86
20	As AI technologies develop, the accounting profession will transform and new job opportunities will also be created.	3 (2.1%)	18 (12.6%)	21 (14.7%)	73 (51.0%)	28 (19.6%)	3.73
21	AI technologies enable accounting professionals to concentrate on strategic consultancy and value-added services.	3 (2.1%)	14 (9.8%)	25 (17.5%)	80 (55.9%)	21 (14.7%)	3.71

#	Artificial Intelligence Perception and Attitude Scale	SD n (%)	D n (%)	N n (%)	A n (%)	SA n (%)	M
22	AI technologies encourage professional specialization of accounting professionals.	5 (3.5%)	20 (14.0%)	27 (18.9%)	75 (52.4%)	16 (11.2%)	3.54
23	As AI applications develop, they will serve as a tool supporting rather than replacing human expertise in the accounting field.	2 (1.4%)	20 (14.0%)	21 (14.7%)	86 (60.1%)	14 (9.8%)	3.84

Note: SD = Strongly Disagree; D = Disagree; N = Neither Agree nor Disagree; A = Agree; SA = Strongly Agree. Values represent frequency (n) and percentage (%). M = Mean.

When the item-level findings in Table 2 are examined, it has been determined that accounting professionals show a high level of agreement with the first statement regarding their attitudes and perceptions toward AI. In contrast, for the second and third statements, the professionals exhibited a neutral/undecided attitude. These results indicate that accounting professionals have a high level of awareness regarding AI technologies, while also revealing that the integration remains limited. In regard to the statements generated to measure the possible benefits that might accrue from the application of AI technology (statements 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 21, and 22), there seemed to be a considerable degree of consensus. However, in relation to the statement “The use of AI technologies increases the number of clients that can be served” (statement 9), participation was relatively low. The finding suggests that accountants perceive AI to be a technology that generates huge benefits in their accounting tasks, but do not foresee any significant increase in their client capacity.

It was determined that accounting professionals displayed a neutral attitude in their responses to statements 15 and 16, which were designed to measure the perceived risks of using AI technologies in accounting activities. This result indicates that the integration is quite costly, and that concerns about the automation of certain accounting tasks potentially leading to job losses are not considered significant risk factors by accounting professionals.

It was determined that accounting professionals disagreed with statement 18, which was designed to measure their anxiety regarding AI, while they showed a neutral attitude toward statement 19. This result indicates that AI is not perceived as a factor that will eliminate the accounting profession and that it does not cause anxiety, or causes only a low level of anxiety, regarding the future of the profession.

Accounting professionals showed a high level of agreement with statements 20 and 23, which were designed to measure their perceptions of the effects of AI on the accounting profession. This result indicates that professionals have high expectations that developments in AI technologies will create new job opportunities and that these technologies will serve as tools that support, rather than replace, human expertise in the field of accounting.

5.3. Normality Analysis and Descriptive Statistics

Before determining whether the perception and attitude levels of accounting professionals toward AI are related to demographic and professional variables, it was examined whether the dataset met the assumptions required for parametric tests. In this context, the suitability of the data for normal distribution was first detected. To test the normality assumption, the “Shapiro–Wilk” and “Kolmogorov–Smirnov” tests were performed. In addition, kurtosis and skewness values were examined to assess the symmetry of the distribution.

Table 3. Descriptive Statistics for the Variables

Variables	N	Min	Max	M	SD	Skewness	Kurtosis
Usage	143	1	5	3.16	0.89	-0.12	-0.31
Benefit	143	1.21	5	3.67	0.73	-0.76	0.65
Risk	143	1	5	3.12	0.91	0.16	-0.51
Anxiety	143	1	5	2.62	1.03	0.38	-0.36
Impact on the Profession	143	1	5	3.68	0.80	-0.72	0.57

When the normality analysis results are explicated, the kurtosis and skewness coefficients for all variables are seen to fall within the ± 1.96 range. According to Demir (2022), in studies with small sample sizes, this range is considered sufficient to satisfy the normality assumption. Accordingly, the findings obtained indicate that the variables exhibit a normal distribution and that the application of parametric tests in the research is statistically appropriate.

5.4. Scale Validity and Reliability Analyses

In this section, primarily the reliability and validity levels of the scale were examined in order to test the hypotheses.

5.4.1. EFA Related to the Artificial Intelligence Perception and Attitude Scale

For determining the structure of the 23-item scale prepared to measure accounting professionals' perceptions and attitudes toward AI, and to examine the sub-dimensions of the scale items, varimax rotation exploratory factor analysis was conducted. When preparing the survey form, the aim was to measure attitudes and perceptions regarding the use of AI by accounting professionals, its perceived benefit, perceived riskiness, anxiety felt, and its impact on the accounting profession.

Table 4. Exploratory Factor Analysis Results for the Artificial Intelligence Perception and Attitude Scale

Scale Items	FACTOR LOADINGS				
	Factor 1	Factor 2	Factor 3	Factor 4	Factor 5
AI 1	.70				
AI 2	.80				
AI 3	.81				
AI 4		.72			
AI 5		.71			
AI 6		.81			
AI 7		.84			
AI 8		.83			
AI 9		.66			
AI 10		.79			
AI 11		.79			
AI 12		.67			
AI 13		.78			
AI 14		.75			
AI 21		.70			
AI 22		.37			
AI 15			.73		
AI 16			.85		
AI 18				.87	
AI 19				.91	
AI 20					.69
AI 23					.85

In this study, a 23-item scale was used to measure the level of perception and attitude toward AI. Prior to conducting the Exploratory Factor Analysis (EFA), the Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy and Bartlett's Test of Sphericity were performed to assess the suitability of the data for factor analysis. The results obtained (KMO = 0.89) indicated that the data were suitable for EFA (Bartlett's test, $p < .05$; KMO > .60). The results of the analysis are presented in Table 5.

Table 5. Kaiser-Meyer-Olkin (KMO) and Bartlett's Test of Sphericity

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.890
Bartlett's Test of Sphericity	Approx.	1787.257
	Chi-Square	
	df	231
	p	< .001

The EFA results revealed a five-factor structure consisting of usage, benefit, risk, anxiety, and impact on the profession. However, item 17 was removed from the scale due to its low factor loading, cross-loading on multiple factors, and negative effect on the internal consistency coefficient of the relevant dimension. The final structure of the scale is presented in Table 6.

Table 6. Scale Dimensions and Item Distribution of the Artificial Intelligence Perception and Attitude Scale

Scale Dimension	Items	Number of Items
Usage	1, 2, 3	3
Benefit	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 21, 22	13
Risk	15, 16	2
Anxiety	18, 19	2
Impact on the Profession	20, 23	2

5.4.2. Reliability Analysis of the Artificial Intelligence Perception and Attitude Scale

The Cronbach's Alpha reliability coefficient results for the 22 items of the Artificial Intelligence Perception and Attitude Scale are shown in Table 7.

Table 7. Reliability Analysis of the Artificial Intelligence Perception and Attitude Scale

Scale Dimension	Number of Items	Cronbach's Alpha (α)
Usage	3	.74
Benefit	13	.94
Risk	2	.61
Anxiety	2	.80
Impact on the Profession	2	.62

According to the analysis results, the Cronbach's Alpha reliability coefficient was calculated as .74 for the AI usage dimension, .94 for the benefit dimension, .61 for the risk dimension, .80 for the anxiety dimension, and .62 for the dimension concerning the impact on the accounting profession. Generally, Cronbach's Alpha values of .60 or .70 and above indicate an acceptable level of reliability (Van Griethuijsen et al., 2015:588). A coefficient of .80 or higher demonstrates that the items forming the scale have very good and high internal consistency (Govindasamy, Cumming, & Abdullah, 2024:9). The fact that the coefficients for the risk and impact on the profession dimensions, in particular, remain at the acceptable critical threshold is attributed to the limited number of items representing these dimensions. Indeed, it is stated in the literature that if the number of items within scale sub-dimensions is below 10, the Cronbach's Alpha value may mathematically turn out lower (Ekici & Türkmen, 2020:13). In this context, the fact that the reliability coefficients for all sub-dimensions of the Artificial Intelligence Perception and Attitude Scale are above the baseline threshold of .60 indicates that the scale is reliable in its current structure and possesses a sufficient level of internal consistency among its items.

5.5. Correlation Analysis

Correlation analysis was conducted to determine the presence of pairwise relationships between variables. The relationship between variables is expressed by the correlation coefficient "r", ranging between -1 and +1.

Table 8. Evaluation of the Correlation Coefficient

Correlation Strength	Correlation Coefficient Values (r)
Strong (negative)	$-1.00 \leq r < -.70$
Moderate (negative)	$-.70 \leq r < -.30$
Weak (negative)	$-.30 \leq r \leq .00$
Weak (positive)	$.00 \leq r \leq .30$
Moderate (positive)	$.30 \leq r \leq .70$
Strong (positive)	$.70 < r \leq 1.00$

Source: Gürbüz & Şahin, 2015

As shown in Table 8, the sign of the correlation coefficient indicates the direction of the relationship, while its magnitude indicates the strength of the relationship. Negative values indicate that the variables are inversely related, whereas positive values indicate that the variables are directly related to each other (Gürbüz & Şahin, 2015: 256).

Table 9. Correlation Coefficients Between the Variables

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13
1. Gender	1.00												
2. Age	.16	1.00											
3. Professional Experience	.24**	.66**	1.00										
4. Education	-.05	-	-	1.00									
		.33**	.32**										
5. Title	.11	-.08	.01	.19*	1.00								
6. Chamber Affiliation	-.30	.01	-.02	.04	.04	1.00							
7. Type of Employment	-.16	.20*	.05	-.01	-.01	-.13	1.00						
8. Number of Employees	.23**	-.02	.27**	-	-.05	-.15	-	1.00					
				.20*			.45**						
9. Usage	.13	-.12	-.07	.20*	.12	.04	.04	-.02	1.00				
10. Benefit	.13	-.19*	-.15	.19*	.12	.01	-.21*	.19*	.42**	1.00			
11. Risk	.05	-	-.20*	.08	.03	.06	-.06	.08	-.03	.23**	1.00		
		.26**											
12. Anxiety	-.13	.03	-.04	-.02	-.01	.16	-.04	-.07	-.07	-.18*	.17*	1.00	
13. Impact on the Profession	.06	-.14	-.07	.18*	.09	.02	-.03	.13	.17*	.56**	.10	-.15	1.00

Note: Gender (Female=1, Male=2), * = $p < .05$, ** = $p < .01$, N=143

According to the study's findings, as shown in Table 9, an examination of the interrelationships among the demographic variables revealed a weak positive correlation between gender and professional experience ($r = .24$, $p < .01$). This result suggests that male accounting professionals tend to have significantly longer professional tenure than their female counterparts. Similarly, a weak yet statistically significant positive correlation was observed between gender and the number of employees ($r = .23$, $p < .01$). These findings indicate that male accounting professionals are more likely to manage larger workforces compared to female accounting professionals.

The relationship that exists between age and education ($r = -.33$, $p < .01$), which is moderate and negative, suggests that young accounting professionals are those with high education. Likewise, the moderate and negative relationship existing between professional experience and education ($r = -.32$, $p < .01$) suggests that older accounting professionals are those with low education.

There exists a relatively weak correlation between educational level and professional title ($r = .19$, $p < .05$). This suggests that accounting professionals who have attained higher levels of education are likely to hold higher professional titles. Despite its relatively small effect size, the relationship was statistically significant.

Weak negative correlations between educational level and number of employees ($r = -.20$, $p < .05$), as well as between number of employees and mode of practice ($r = -.45$, $p < .01$), suggest that accounting professionals with higher levels of education have fewer employees working for them. At the same time, mode of practice correlates negatively with number of employees, which suggests that mode of practice is associated with the size of accounting offices.

After examining the relationships between different demographic factors, further analysis focused on connecting these demographic factors to the measured scale factors. In particular, the relationships between age and use of AI, perceptions of its benefits and risks, feelings of anxiety, and the effect on the accounting profession were studied separately.

According to the research findings, a weak negative correlation was identified between age and the perceived benefit of AI ($r = -.19$, $p < .05$). Similarly, a weak negative correlation was found between age and perceived AI risk ($r = -.26$, $p < .01$). These results suggest that as age increases, both perceptions of AI's benefits and risks tend to decrease.

The relationships between professional experience and various AI-related variables—including usage, perceived benefit, perceived risk, anxiety, and perceived impact on the accounting profession—were also examined. The analysis revealed only one statistically significant association: a weak negative correlation between professional experience and perceived risk ($r = -.20$, $p < .05$). This finding indicates that greater professional experience is associated with lower risk perceptions regarding AI, thereby supporting the pattern observed for age. In other words, accounting professionals with less experience tend to perceive AI as riskier.

Finally, the relationships between educational level and the same set of AI-related variables were investigated. A weak positive correlation was identified between educational attainment and the level of AI usage ($r = .20$, $p < .05$). This result suggests that accounting professionals with higher levels of education tend to use AI technologies more frequently.

The weak positive correlation between education and AI benefits ($r = .19$, $p < .05$) suggests that as education increases, so does the perception of benefits from AI. This finding suggests that accounting professionals with higher levels of education have more positive perceptions of the benefits of AI in their professional practice.

A weak positive correlation was identified between educational level and perceptions of AI's impact on the accounting profession ($r = .18$, $p < .05$). This finding suggests that accounting professionals with higher levels of education tend to hold more favorable perceptions regarding AI's influence on their profession.

Similarly, a weak negative correlation was found between mode of employment and the perceived benefit of AI ($r = -.21$, $p < .05$). This finding suggests that employed accounting professionals perceive greater benefits from AI technologies compared to their self-employed counterparts.

The findings indicated a weak positive correlation between the number of employees and the perceived benefit of AI ($r = .19$, $p < .05$). This result suggests that accounting professionals managing larger workforces tend to hold more favorable perceptions of the benefits provided by AI. In other words, as the number of employees increases, professionals' perceptions of AI's benefit also tend to rise.

Lastly, the interrelationships among AI-related perception and attitude variables were examined. In this context, a moderate positive correlation was identified between the level of AI usage and the perceived benefit of AI ($r = .42$, $p < .01$). This result indicates that as the level of AI usage increases, professionals' perceptions of the technology's benefits also increase. This moderate correlation suggests a meaningful association between perceived benefit and actual usage. Accordingly, this finding supports Hypothesis H1. In contrast, no statistically significant relationships were found between the level of AI usage and either perceived risk or anxiety levels. Consequently, Hypotheses H2 and H3 were not supported.

The findings revealed a weak positive correlation between AI usage and perceptions of AI's impact on the accounting profession ($r = .17$, $p < .05$). This result indicates that accounting professionals who use AI more extensively tend to perceive a greater transformative role for this technology in the accounting profession. Consequently, this finding supports Hypothesis H4 and confirms the positive relationship between the level of AI usage and perceived professional impact.

Another notable finding is a weak positive correlation between the perceived benefit of AI and perceived risk associated with AI ($r = .23, p < .05$). This result suggests that accounting professionals who perceive greater benefit in AI technologies also tend to perceive higher levels of risk regarding these technologies. This finding provides support for Hypothesis H5.

The findings demonstrated a weak negative correlation between the perceived benefit of AI and AI anxiety ($r = -.18, p < .05$). This result indicates that accounting professionals who perceive AI as more useful tend to experience lower levels of anxiety toward this technology. Specifically, professionals who more strongly recognize AI's capacity to enhance professional expertise, increase accuracy and efficiency in accounting processes, and reduce error rates exhibit correspondingly lower anxiety levels. This finding provides support for Hypothesis H6.

The findings revealed a moderate positive correlation between the perceived benefits of AI and perceptions of AI's impact on the accounting profession ($r = .56, p < .01$). Accounting professionals who perceive AI as useful tend to hold stronger expectations that this technology will transform their profession in the future. This moderate correlation suggests that perceived benefit is significantly associated with professionals' perceptions regarding AI's influence on the accounting field. Consequently, Hypothesis H7 was supported.

The findings revealed a weak positive correlation between perceived risk associated with AI and levels of anxiety toward AI ($r = .17, p < .05$). This result indicates that as accounting professionals' perceived risk increases, their level of anxiety also tends to increase. In other words, when professionals believe that the use of AI in accounting processes may introduce various risks, their anxiety levels rise accordingly. This finding provides support for Hypothesis H8. In contrast, no statistically significant relationship was identified between perceived AI risk and perceptions of AI's impact on the accounting profession. Therefore, Hypothesis H9 was not supported.

Similarly, no statistically significant relationship was found between accounting professionals' levels of anxiety toward AI and their perceptions of AI's impact on the accounting profession. Consequently, Hypothesis H10 was not supported. The results of the hypothesis tests performed within the scope of the study are summarized in Table 10. Consistent with the obtained findings, six of the ten hypotheses (H1, H4, H5, H6, H7, and H8) were supported, while the remaining four (H2, H3, H9, and H10) were not supported.

Table 10. Hypothesis Testing Results

Hypothesis	Result
H1	Supported
H2	Not Supported
H3	Not Supported
H4	Supported
H5	Supported
H6	Supported
H7	Supported
H8	Supported
H9	Not Supported
H10	Not Supported

6. Conclusion and Discussion

This research examines the perceptions and attitudes that accounting professionals have regarding AI. In particular, it examines the links between demographic factors, the relationship between demographic factors and AI perceptions/attitudes, as well as the interconnections between AI perceptions/attitudes.

In general, it can be stated that accounting professionals show high awareness about the use of AI. But the implementation of these technologies in accounting activities is limited. These findings are consistent with the studies carried out by Alfares and Şavlı (2023), Bakarich and O'Brien (2021), Januszewski and Pietrysiak (2025), Sharbek and Dutescu (2025), Sotiropoulos et al. (2025), and Torroba (2025). According to their results, the

implementation of AI technologies into accounting activities in Türkiye still remains on the low level despite the positive attitude of accounting professionals toward them. On the other hand, there are also opposite results. For example, Cooper et al. (2019) found that RPA software is widely used in external auditing processes by the Big Four audit firms and increased efficiency significantly through automation of routine tasks.

Also, the findings indicate that the accounting professionals consider AI as the technology that is capable of improving the accounting process, increasing its accuracy and efficiency, minimizing error frequency, allowing an efficient distribution of financial assets and making decisions. This conclusion agrees with the findings by Emmett et al. (2025), Oneshko et al. (2023), Sharbek & Dutescu (2025), Singh (2025), Sotiropoulos et al. (2025) and Yang et al. (2026) that the AI technologies enable the accounting professionals to pay more attention to valuable activities like advisory services.

As far as the correlations between the constructs related to perception and attitudes regarding AI are concerned, there was a notable positive correlation between AI technology usage intensity and perceived benefits. It is consistent with the research conducted by Johnson et al. (2021), according to which accountants who have introduced AI technologies into their workflow have perceived higher levels of benefits from the application of such technologies and, therefore, had more willingness to adopt AI technology. Moreover, the study conducted by Prędkiewicz and Biegun (2025) and Ross and Zhang (2025) showed that benefit and ease-of-use perceptions significantly positively affect AI adoption attitudes.

Furthermore, there exists a moderate positive association between the perception of benefits associated with the use of AI and the perception of its effect on the accounting profession. In simple terms, the accountants who perceive AI as having greater benefits are likely to perceive it positively in the accounting profession.

Another important observation is that AI is not considered by accounting professionals as one of the major sources of risks or threats. It was observed from the responses that there is no association between the use of AI technology in performing accounting tasks and job loss risk. The findings are consistent with the results provided by Banța et al. (2022) and Cooper et al. (2019). But the literature provides contradictory evidence on this issue. As per the research conducted by Kumar (2025) and Singh (2025), future development in automation and AI is expected to result in job losses for accountants. In similar lines, Rawashdeh (2025) suggested that there is a significant relationship between AI adoption in accounting processes and job loss.

One other outcome of the research is that accounting professionals typically do not suffer from any increased anxiety related to AI. In addition, no statistically significant correlation exists between the level of use of AI technology and the perception of anxiety. By contrast, a significant inverse correlation between the perception of benefits and anxiety suggests that professionals who view AI as being more beneficial have less anxiety. Likewise, a significant direct correlation between the perception of risk and anxiety suggests that professionals who see more risks in AI are more anxious.

Similarly, Dahl (2024) found that accounting professionals generally exhibit low levels of AI-related anxiety. However, the present study revealed no statistically significant relationship between the level of AI usage and either perceived risk or anxiety levels. In contrast, a weak yet statistically significant positive correlation was identified between perceived risk and perceived anxiety levels. This finding is consistent with the results reported by Chang, Hsiao, and Peng (2021).

When the results regarding demographic variables are evaluated, the findings indicate that both perceived benefits and perceived risks of AI tend to decrease as age increases. A similar pattern emerged for professional experience, whereby greater experience was associated with lower perceived risk. In contrast, higher educational attainment was linked to increased AI usage, stronger perceptions of AI's benefit, and more positive views regarding its impact on the accounting profession. Although Suresh (2024) suggested that professionals with greater experience view AI as a useful tool, the present study found that perceived benefit tends to decline with increasing professional experience. Taken together, these results demonstrate that benefit and risk perceptions of AI are significantly associated with age and professional experience among accounting professionals.

Overall, the study's findings suggest that accounting professionals perceive AI not primarily as a risk factor, but rather as a transformative technology that is shaping the future of the profession and delivering—or expected to deliver—substantial contributions to accounting processes.

The implications from the above findings are substantial both for the policy makers and the professional accountancy organizations. In order to maximize on the benefits brought about by AI, educational institutions should include courses that emphasize AI in the accounting curriculum. On the part of the professional bodies, continuous training in relation to AI is highly recommended. At the individual level, accounting professionals should continuously develop their knowledge and competencies to remain competitive and sustainable within the profession.

Despite the fact that this study makes some contributions to the body of knowledge in accounting through providing current insights on the perceptions and attitudes of accounting professionals regarding AI, there are certain limitations associated with it. Firstly, using a cross-sectional design is one of the limitations of this research. Moreover, the use of correlation analysis in the research helps establish the directionality of relationships between variables but does not enable drawing conclusions about causality. Secondly, there are certain limitations related to the sample that was used in the research. Finally, because the data collection process involved the use of self-reporting responses of accounting professionals, the results obtained should be treated cautiously. Future research needs to employ more sophisticated statistical methods such as Multiple Regression Analysis, Structural Equation Modeling (SEM), and Partial Least Squares Structural Equation Modeling (PLS-SEM).

DECLARATIONS

Generative AI Statement: Generative artificial intelligence tools were used solely for language editing and improving the clarity of the text during the preparation of this study. These tools were not used to produce research data, perform statistical analysis, interpret findings, or generate scientific conclusions. The authors have critically reviewed all AI-assisted content and take full responsibility for the accuracy, integrity, and originality of the published study.

CRedit Authorship Contribution Statement: **Adalet Zozik:** Conceptualization, Data Curation, Formal Analysis, Investigation, Writing – Original Draft. **Zeki Doğan:** Methodology, Supervision, Writing – Review & Editing.

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