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ARTIFICIAL INTELLIGENCE IN ACCOUNTING EDUCATION: CHALLENGES WE FACE

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Abstract: Integrating artificial intelligence (AI) into education is a modern shift in pedagogy, complementing traditional teaching methods with interactive and personalised learning experiences. This paper presents the challenges of incorporating artificial intelligence into accounting education. Through intelligent tutoring technologies and teacher knowledge, artificial intelligence can help improve learning outcomes by providing a tailored learning environment and instant feedback. Furthermore, it is widely used in the actual workplace of an accountant for processing accounting data and enhancing accounting techniques. Still, its application in accounting education is still limited. This paper provides insights, particularly relevant to accounting teachers trying to maximise the contribution of artificial intelligence to enhance the quality of accounting curricula's teaching. The study will be based on an analysis of existing academic literature and a survey of higher education teachers. It will seek to understand the reasons for the under-application of AI in accounting education. The limitations of the study are related to its geographical coverage, as only higher education teachers from Lithuania, Latvia, Estonia, Finland, and Poland participated in the survey. Additionally, the selection of respondents is limited to accounting lecturers, excluding the perspectives of students and employers. The study showed that accounting teachers find it difficult to adapt to the use of AI in the context of their teaching. These difficulties relate to several dimensions: the lack of competencies of the teachers themselves, the limitations of the educational institution, the complexity of the teaching process, and the students themselves. This study stands out because it analyses the AI integration challenges in accounting education in the Baltic and Nordic context, where no studies of this kind have been carried out before. The results of the study will be useful for higher education institutions seeking to modernise accounting curricula.

Keywords: Artificial Intelligence, Accounting Education, Higher Education, Digital Transformation

JEL codes: A22, M41, O33

Introduction

Artificial Intelligence (AI) tools, such as ChatGPT, have revolutionised many areas of activity, including education systems worldwide. AI is growing into a necessary instrument to improve learning and teaching environments. The shifting needs of today's students and the fast-changing expectations of the employment market make the use of artificial intelligence in education essential. AI-based learning systems have created chances for personalised education and advanced knowledge acquisition, and raised the standard of study. Educational institutions that want to prepare students for a future in which collaboration between humans and AI will become more and more commonplace need to integrate artificial intelligence into their learning systems. In the accounting profession, AI tools can automate routine technical tasks, speeding up and improving the process itself, so not integrating AI into accounting education can lead to students falling behind technologically and becoming less competitive in the labour market.

Research problem. What are the reasons for the insufficient integration of artificial intelligence in accounting education? Accounting education has been criticised for decades for being focused on technical aspects and for paying insufficient attention to the development of higher-level competencies such as technological skills, critical thinking, and decision-making ability. The fast development of artificial intelligence has resulted in major changes in the way the accounting profession performs its tasks, yet poses a significant challenge to traditional accounting education. This raises a natural question: if artificial intelligence is a useful tool in the workplace, why do accounting teachers not employ it in educating students? This issue is driven by the demands of the labour market, where businesses are stressing the necessity of technological competencies for upcoming accounting specialists. Applying artificial intelligence in accounting education would help to train and equip students to apply it in their daily professional activities, which would also improve the quality of teaching.

Research aim. This study aims to analyse the challenges of integrating artificial intelligence in accounting education to produce fully educated accounting professionals who meet the needs of the modern labour market.

Research objectives:

1. To analyse the scientific literature on the application of AI in accounting education and identify the main challenges.

2. To survey accounting lecturers to determine the barriers that limit the integration of artificial intelligence in accounting education.
3. To provide recommendations for higher education institutions seeking to improve the quality of accounting curricula.

Research methods. The study is based on an analysis of existing scientific literature and a survey of higher education teachers. It seeks to understand the barriers that limit the integration of artificial intelligence in accounting education. The limitations of the study are related to the geographical coverage and the selection of the respondents.

Structure of the paper. The paper is organised in the following structure: the first part presents an analysis of the scientific literature on the application of AI in accounting education, the second part presents the research methodology, the third part analyses the results of the study, and the last part presents conclusions and recommendations.

Literature Review

Learning in higher education, especially in accounting, has been transformed in recent years by artificial intelligence (AI). According to Fachrurrozie et al. (2025), who emphasise the growing significance of AI in luring students to higher education, "the application of modern AI technologies is essential for the success of higher education institutions, replacing outdated technologies and manual processes". Accounting, traditionally a structured and data-driven field, is one of the professions experiencing changes due to the development of AI (Holmes et al., 2022; Hussin et al., 2024). Tandiono (2023) observed that accounting educators must adapt their teaching methods and programmes to ensure that graduates acquire the necessary skills for the changing labour market. Accounting education is falling behind despite the speed at which technology is developing, and traditional curricula frequently fail to equip students with the technological skills they need (Han et al., 2025).

Even while AI is becoming more and more important in the accounting field (Zhang et al., 2020), there is still little incorporation of it into accounting courses. Soldevilla et al. (2025) argue that different regions have different rates of AI integration. Saad (2024) points out that in Asian countries, especially China, AI training has already been integrated into school curricula due to government initiatives, while African countries face resource constraints and limited technological infrastructure. Fachrurrozie et al. (2025) note that lecturers mainly use AI to develop learning materials and write academic papers.

AI does offer various advantages in accounting education. Stroparo and Lemos (2025) note that AI helps to personalise teaching by tailoring content to students' needs and automating repetitive tasks. Han et al. (2025) confirm that AI technologies enable the automation of routine tasks, improve decision-making processes, and optimise operational efficiency. The integration of AI develops students' competencies necessary for a modern accountant. Tandiono (2023) argues that AI provides greater accuracy and improves decision-making. According to Makalesi et al. (2025), the use of AI-supported educational technologies has improved the quality of financial accounting courses taught. AI frees up more time for value-creating activities by cutting down on the amount of time accountants spend on technical operations. According to Soldevilla et al. (2025), proficiency with cutting-edge software and a strong sense of interpersonal skills are becoming important differentiators in the accounting field.

Though it also creates new possibilities, artificial intelligence in accounting education provides a range of challenges that must be overcome if we are to keep up with technological changes and produce competitive and marketable accounting professionals. Four groups can be identified in the process of incorporating AI into accounting education (see Figure 1).

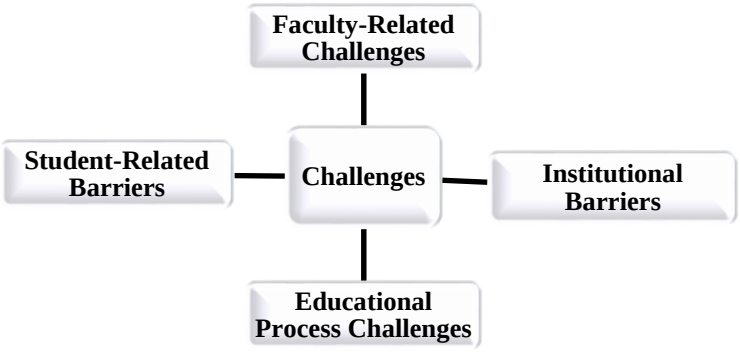

Fig. 1. Challenges in integrating AI into accounting education
(Source: Saad (2024); Ballantine et al. (2024); Soldevilla et al. (2025); Han et al.(2025))

Time restrictions and a lack of abilities are the two main issues facing teachers. According to Saad (2024), a shortage of educators with AI expertise leads to gaps in evaluation, undervaluing critical thinking, decision-making, and flexibility. According to Soldevilla et al. (2025), the lack of use of AI is related to teacher competency and technical skill level, in addition to curriculum and infrastructure. According to Ballantine et al. (2024), professional body accreditation and time-consuming research requirements put strain on trainers. Resistance to change and a lack of technology literacy, especially among older teachers, make these difficulties worse.

The difficulties with infrastructure, cost, and systemic change are examples of institutional impediments. Higher education institutions encounter restricted technological infrastructure and resource constraints that impede the incorporation of AI, according to Saad (2024). In addition, in many institutions, the implementation of AI integration-friendly courses is hampered by educational funding issues, lack of resources, slow curriculum changes due to bureaucratic hurdles, lack of knowledge about the use of AI in accounting education, and a lack of governmental interest in higher education. Ballantine et al. (2024) highlight that universities and educators may need to invest more in accounting education. Soldevilla et al. (2025) note that many educational institutions have not yet updated their curricula to prepare students to use new technologies.

Challenges in the teaching process include redesigning programmes and courses. Han et al. (2025) note that despite the rapid pace of technological innovation, accounting education is lagging, and traditional curricula often fail to adequately equip students with the necessary technological competencies. Saad (2024) points out that with the continuous development of AI, universities lack exemplary programmes that can be used as a basis for updating AI-oriented accounting curricula. Ballantine et al. (2024) argue that the threat posed by AI to the generation of student work provides accounting educators with the opportunity, even the necessity, to rethink the forms and methods of assessment of accounting assignments. Soldevilla et al. (2025) underline that including artificial intelligence in accounting courses calls for a change in curricular architecture and teaching approaches.

Among student-related challenges are problems with motivation and opposition to creativity. Saad (2024) notes that while students receive AI software training, they lack essential social skills in integrating AI in accounting. Soldevilla et al. (2025) note that university students, who often do not have professional experience, have difficulties in recognising and conceptualising research variables. Makalesi et al. (2024) caution that the potential for error should not be neglected, as relying solely on the AI to perform a task that is error-prone can be risky. Han et al. (2025) point out that students may not be motivated to engage with AI technologies unless they are strongly influenced by their environment. These challenges are exacerbated by the various levels of technological literacy of students.

Successful integration of AI into accounting curricula requires appropriate solutions from all parties. Mpofu and Mpofu (2023) and Fachrurrozie et al. (2025) recommend collaboration between academic institutions and businesses to increase the AI literacy of teachers. Saad (2024) suggests integrating critical thinking concepts into AI-enhanced frameworks, which would enable accounting students to effectively navigate AI-enhanced accounting processes. Ballantine et al. (2024) provide strategic ideas on how AI could be used for assessment in areas where it is particularly competent. Soldevilla et al. (2025) describe an innovative course designed to teach accounting professionals technological, social, and research skills in "digital business labs".

Gomathi et al. (2024) emphasise that higher education institutions should improve students' social skills, such as communication and critical thinking. Soldevilla et al. (2025) highlight opportunities for continuous training and professional development for educators. Han et al. (2025) stress that AI should be included in accounting curricula, with a focus on practical experience, ethics, and critical thinking. Joint efforts among educational institutions, professional bodies, and regulators are required, according to Shevchuk and Radelytskyy (2024), to equip a workforce suited for an AI-driven world.

Therefore, the integration of AI into accounting education is a highly relevant topic; nonetheless, Tandiono (2023) claims that studies on this subject usually lean more theoretical than pragmatic. Ballantine et al. (2024) argue that the current 'crisis of change' caused by AI provides a unique opportunity for accounting academics to rethink the foundations of the discipline. Budi et al. (2024) stress that the integration of AI and big data concepts is essential in updating teaching methods and curricula, ensuring that students acquire important skills in a digitally transformed work environment. In this context, it is necessary to develop applied research, in particular addressing the challenges of integrating AI in accounting education, which is the focus of this study.

Research Methodology

The survey was carried out between February and March 2025. The survey was conducted electronically using the Google Forms platform. Respondents were sent links to an electronic questionnaire, which they could complete at their convenience. The identity of the respondents was not disclosed, and the results were presented

only in aggregated form. In order to maintain complete anonymity, no questions were asked about the distribution of respondents by country.

The survey instrument was developed based on an extensive analysis of the scientific literature on the application of artificial intelligence in accounting education. The questionnaire consisted of 12 questions, which were divided into four main groups: challenges related to faculty, challenges related to the institution, challenges related to the educational process, and challenges related to students. The study involved 36 accounting lecturers. The main criterion for selecting the respondents was their specialisation, as only university lecturers in accounting disciplines participated in the study. The survey covered five Baltic and Northern European countries: Lithuania, Latvia, Estonia, Finland, and Poland.

Using a questionnaire survey with pre-formulated questions, a quantitative research methodology was employed. Because it enabled a rapid and effective survey of accounting educators from several nations, this research approach was selected as the most suitable to gather data on the difficulties of implementing AI in accounting education. The questionnaire survey also allowed for a standardised assessment of teachers' views on various aspects related to the use of artificial intelligence in accounting education. Microsoft Excel software was used to analyse the data, which allowed the processing of the questionnaire data, the calculation of the distribution of the respondents' answers, and the visualisation of the results.

The study involved 36 accounting lecturers, the majority of whom were women (33 respondents) and 3 men. In terms of age distribution, most respondents were over 40 years old: 16 respondents were aged 50 and over, 14 respondents were in the 41–51 age group, and 6 respondents were in the 31–41 age group. Most of the teachers interviewed had extensive experience in the field of accounting: 21 respondents had more than 20 years of experience, and 15 respondents had 10–20 years of experience. Regarding the level of use of AI in teaching, the majority of respondents (23) classified themselves as beginners, and only 13 as intermediate users.

The limitations of the study are related to the geographical coverage – only higher education teachers from Lithuania, Latvia, Estonia, Finland, and Poland participated in the survey – and the selection of the respondents – only accounting lecturers participated in the survey, excluding students or employers. However, it should be noted that not all higher education institutions in these countries offer accounting programmes, and the total number of accounting lecturers in this geographical region is relatively small. Therefore, the sample of 36 respondents is considered adequate and representative for this specific target population.

Results

Faculty-Related Challenges. The survey results revealed that the majority of respondents acknowledge the challenges related to the competences of teachers in applying AI tools in their teaching, the lack of knowledge and time of teachers, and the lack of training for teachers in the use of AI (see Figure 2).

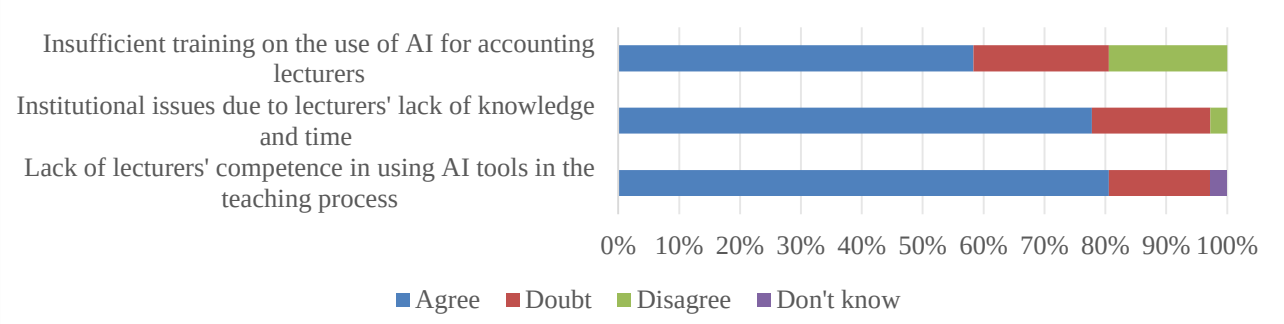

Fig. 2. Faculty-Related Challenges *(Source: compiled by the authors)*

The vast majority of respondents (29 out of 36) agree that the lack of competence of lecturers in the use of AI tools in teaching is one of the main challenges. This is supported by Soldevilla et al. (2025), who argue that the lack of adequate teaching at the university level is not only related to curricula or infrastructure but also to the competence and pedagogical preparation of lecturers, which are equally important for effective student learning. Regarding institutional problems due to the lack of knowledge and time of lecturers, the results of the study confirm that lecturers face difficulties when trying to integrate new pedagogical approaches related to DI. This is also supported by Onyejegbu's (2023) study, which suggests that there is a lack of programmes in universities that can be used as a basis for updating accounting curricula focused on DI. In relation to the statement about the lack of training on the use of AI for accounting lecturers, opinions were more divided, indicating that lecturers acknowledge the need for training and competence development but are not receiving

enough. This is very important because, according to Tandione (2023) and Saad (2024), the professional development of lecturers is essential for the successful integration of AI in accounting teaching.

Institutional Barriers. The survey results show that respondents identify a range of institutional barriers to the successful integration of AI in accounting curricula (see Figure 3).

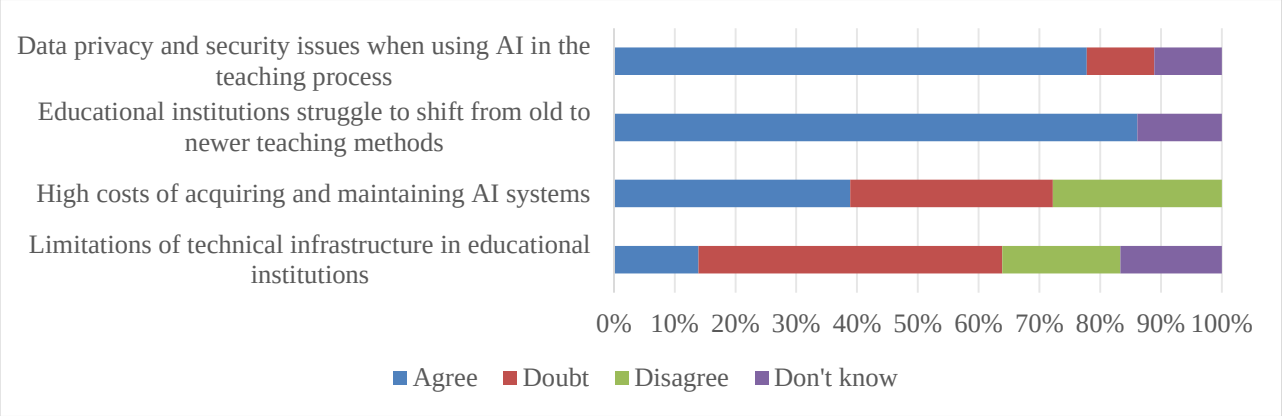

Fig. 3. Institutional Barriers (Source: compiled by the authors)

With 31 respondents declaring it is difficult for training institutions to transition from old to newer methods of education, the results reveal that opposition to change on the side of these establishments is the worst challenge. Data privacy and security considerations in the application of artificial intelligence in training provide still another major obstacle (28 responses). Institutions are concerned, as Mahmoud (2023) points out, that AI might lead to data leaks and increase access to technological inequality. While Saad's (2024) research shows that finance concerns are hindering the deployment of AI integration in many institutions, financial elements remain challenging since 14 respondents agreed that the cost of procuring and maintaining AI systems is significant. Fascinatingly, with a lot of doubtful (18) responses, technical infrastructure limitations came up as the least critical issue. While Soldevilla et al. (2025) contend that colleges should update conventional courses and include creative approaches to equip students for the modern labour market, Ballantine et al. (2024) note that accounting education has survived over a century with little change despite continuous calls for change.

Educational Process Challenges. The survey results revealed that many respondents acknowledge challenges related to the educational process, including the lack of practical methodologies for teaching the application of AI and the ineffectiveness of traditional assessment methods (see Figure 4).

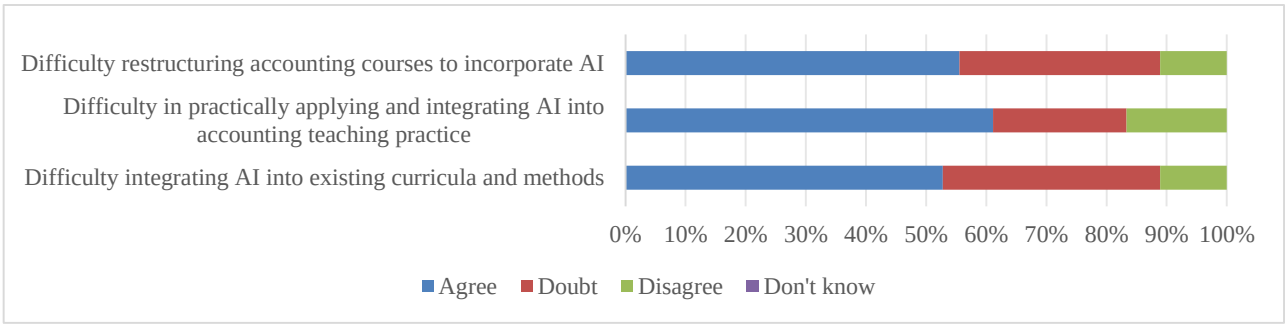

Fig. 4. Educational Process Challenges *(Source: compiled by the authors)*

According to the survey, 22 respondents (61%) find it challenging to implement and integrate artificial intelligence into accounting education in practice. Other major difficulties are the difficulty in restructuring accounting courses to include artificial intelligence (20 respondents) and the difficulty in including artificial intelligence into current curricula and methods (19 respondents). These results confirm the conclusions of Damerji and Salimi (2021) that accounting education is falling behind despite fast technological change, since conventional courses usually fail to sufficiently equip students with the required technological competencies. Wen (2019) presents convincing data: among the 942 Chinese educational institutions with undergraduate accounting degrees, only 23 (approximately 2%) include AI courses, implying the early stage of including artificial intelligence into accounting education. Kotb et al. (2019) underline the difference between academic education and business standards, thus underlining the imminent need for educational changes. While Onyejegbu (2023) comments that the development of comprehensive courses demands research, faculty

training, and budget allocation, Saad (2024) notes that colleges lack model courses to use as a basis for enhancing AI-oriented accounting courses.

Student-Related Barriers. Most respondents agree that students often lack the critical thinking skills needed to use AI tools effectively (see Figure 5).

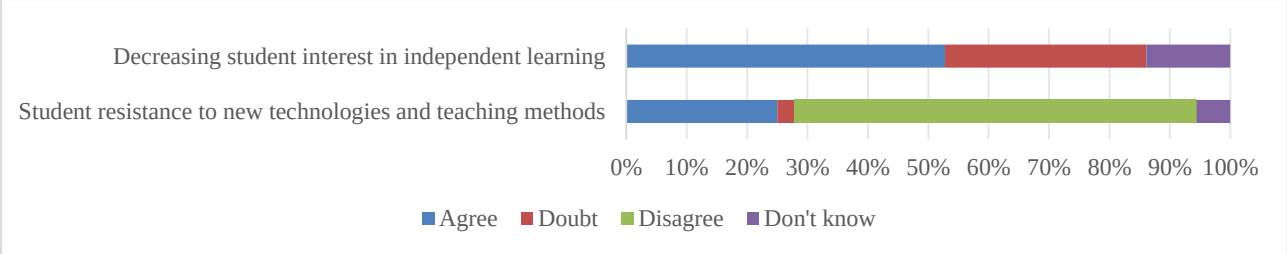

Fig. 5. Student-Related Barriers (Source: compiled by the authors)

With just 9 respondents claiming there is student opposition to new technologies and educational approaches, most of the respondents (24) disagree. These findings align with McKinlay and Smith's (2024) research, revealing that students often perform better on accounting-related tasks than on AI tools, and so maybe view their human capabilities still as having extra value. However, the declining interest in self-study raises serious questions, with 19 respondents agreeing that this is a problem. According to Han et al. (2025), students' willingness to use AI technologies is not only influenced by technological factors but also by social factors, and their study found that social influences significantly affect both the intention to use and the actual use of AI technologies. Makalesi et al. (2024) caution that depending just on artificial intelligence for error-prone jobs can be dangerous.

These findings underline the need for a comprehensive approach to the integration of artificial intelligence in accounting education: one that supports technological literacy but, at the same time, preserves and develops the critical thinking, analytical, and research skills that remain essential to the accounting profession. According to the study, the main challenges include institutional opposition to change, teachers' lack of skills, difficulties updating their courses, and decreased interest among students in learning on their own. Effective integration of artificial intelligence into accounting education requires solutions including teacher training, institutional barrier reduction, curriculum modernisation, and the development of critical thinking in students. Only a combined effort of educational institutions, businesses, and the students themselves will guarantee that accounting education satisfies the needs of the modern labour market.

Conclusions and Implications

This study examined the challenges of integrating artificial intelligence in accounting education across five Baltic and Nordic countries. The findings revealed that the main barriers include institutional resistance to change (86% of respondents), lack of teacher competencies in using AI tools (81%), difficulties in redesigning curricula, and insufficient development of students' critical thinking skills. Additionally, financial constraints and data privacy concerns present significant obstacles for higher education institutions.

Based on these findings, several recommendations are proposed. Higher education institutions should develop institutional strategies to support the transition from traditional to AI-enhanced teaching methods, allocate resources for AI training programmes for accounting faculty, and address data privacy and security concerns through clear policies and secure infrastructure. Establishing partnerships with businesses to align curricula with labour market needs is also essential. Accounting educators should participate in professional development programmes focused on AI literacy and pedagogical applications, redesign assessment methods to incorporate AI technologies while maintaining focus on critical thinking development, and integrate practical AI applications into accounting courses through collaborative learning approaches. Policymakers and professional bodies can support this transformation by facilitating funding initiatives for AI integration in accounting education, promoting collaboration between educational institutions, businesses, and professional organisations, and developing guidelines for ethical AI use in accounting education.

These recommendations provide a practical framework for stakeholders seeking to modernise accounting education and ensure that graduates are equipped with both technological competencies and critical thinking skills required in an AI-enhanced workplace.

Future research could expand the geographical scope beyond the Baltic and Nordic countries and include perspectives from students and employers. Longitudinal studies examining the effectiveness of specific AI integration strategies would provide valuable insights for continuous improvement of accounting curricula.

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DIRBTINIS INTELEKTAS APSKAITOS MOKYME: IŠŠŪKIAI, SU KURIAIS SUSIDURIAME

Santrauka

Dirbtinio intelekto (DI) integravimas į švietimą yra modernus pedagogikos pokytis, papildantis tradicinius mokymo metodus interaktyviomis ir individualizuotomis mokymosi patirtimis. Šiame straipsnyje pateikiami dirbtinio intelekto integravimo į apskaitos mokymą sunkumai. Naudodamas pažangias mokymo technologijas ir mokytojų žinias, dirbtinis intelektas gali padėti pagerinti mokymosi rezultatus, siūlydamas pritaikytą mokymosi aplinką ir greitą grįžtamąjį ryšį. Be to, jis gana plačiai naudojamas realioje buhalterio darbo vietoje apdorojant apskaitos duomenis ir tobulinant apskaitos metodus. Vis dėlto jo taikymas apskaitos švietime vis dar yra ribotas. Šiame straipsnyje pateikiamos įžvalgos, ypač aktualios apskaitos dėstytojams, siekiantiems maksimaliai padidinti dirbtinio intelekto indėlį į apskaitos mokymo programų kokybės gerinimą. Tyrimas grindžiamas esamos akademinės literatūros analize ir aukštojo mokslo dėstytojų apklausa. Jame siekiama suprasti priežastis, dėl kurių dirbtinis intelektas apskaitos mokyme yra taikomas nepakankamai. Tyrimo ribotumas susijęs su geografine aprėptimi – tyrime dalyvavo tik aukštojo mokslo dėstytojai iš Lietuvos, Latvijos, Estijos, Suomijos ir Lenkijos – ir respondentų atranka – tyrime dalyvavo tik apskaitos dėstytojai, studentų ar darbdavių nuomonė nebuvo įtraukta. Tyrimas parodė, kad apskaitos dėstytojams sunku prisitaikyti prie DI naudojimo mokyme. Šie sunkumai susiję su keliais aspektais – pačių dėstytojų kompetencijų trūkumu, švietimo įstaigų apribojimais, mokymo proceso sudėtingumu ir pačiais studentais. Šis tyrimas išsiskiria tuo, kad jame analizuojami DI integravimo į apskaitos mokymą iššūkiai Baltijos ir Šiaurės šalyse, kur anksčiau tokio pobūdžio tyrimai nebuvo atliekami. Tyrimo rezultatai bus naudingi aukštojo mokslo įstaigoms, siekiančioms modernizuoti apskaitos studijų programas.

Reikšminiai žodžiai: dirbtinis intelektas, apskaitos mokslas, aukštasis mokslas, skaitmeninė transformacija

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