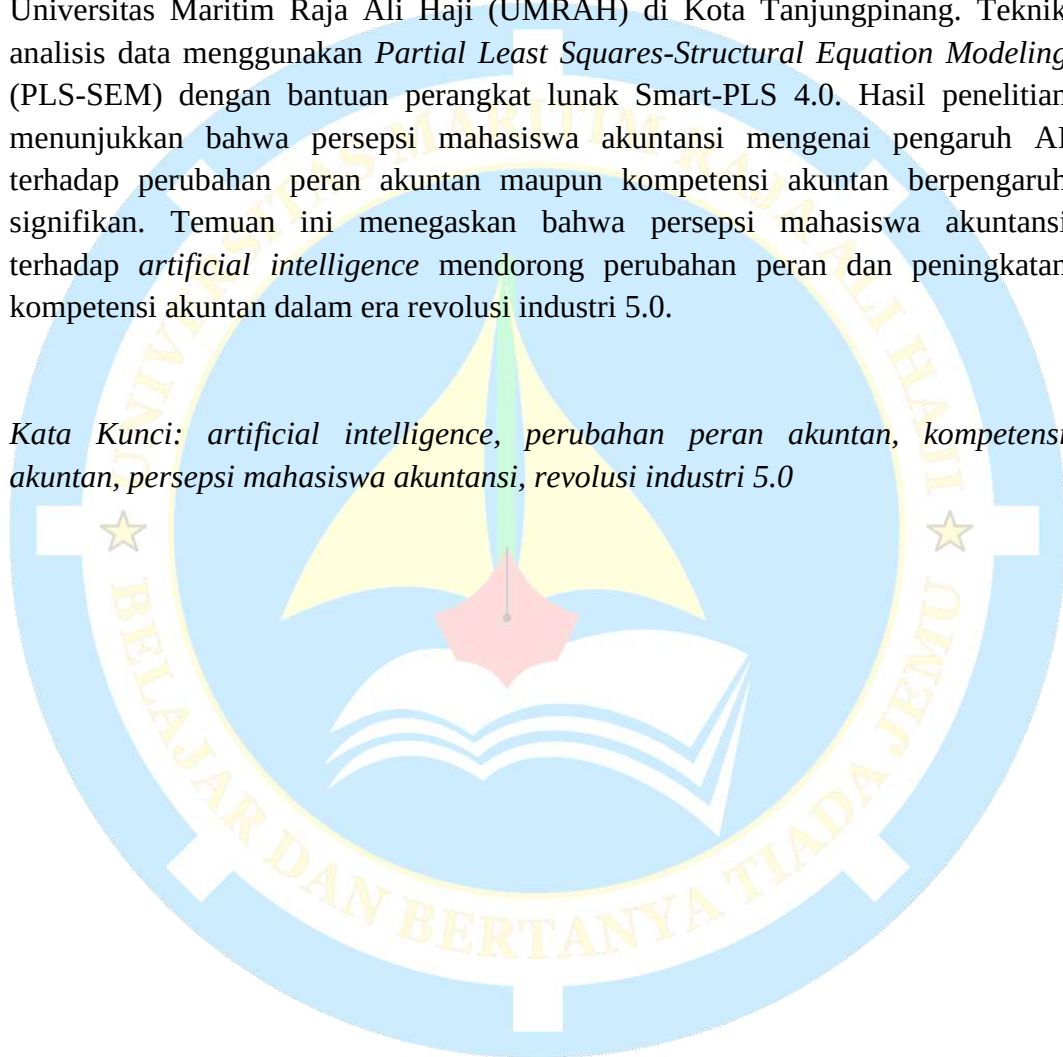


ABSTRAK

Penelitian ini bertujuan untuk menganalisis persepsi mahasiswa akuntansi mengenai pengaruh *artificial intelligence* terhadap perubahan peran dan kompetensi akuntan di era revolusi industri 5.0. Pendekatan penelitian yang digunakan adalah kuantitatif dengan jenis penelitian asosiatif kausal. Data dikumpulkan melalui penyebaran kuesioner kepada 95 mahasiswa akuntansi dari Universitas Maritim Raja Ali Haji (UMRAH) di Kota Tanjungpinang. Teknik analisis data menggunakan *Partial Least Squares-Structural Equation Modeling* (PLS-SEM) dengan bantuan perangkat lunak Smart-PLS 4.0. Hasil penelitian menunjukkan bahwa persepsi mahasiswa akuntansi mengenai pengaruh AI terhadap perubahan peran akuntan maupun kompetensi akuntan berpengaruh signifikan. Temuan ini menegaskan bahwa persepsi mahasiswa akuntansi terhadap *artificial intelligence* mendorong perubahan peran dan peningkatan kompetensi akuntan dalam era revolusi industri 5.0.

Kata Kunci: artificial intelligence, perubahan peran akuntan, kompetensi akuntan, persepsi mahasiswa akuntansi, revolusi industri 5.0



ABSTRACT

This study aims to analyze accounting students' perceptions of the impact of artificial intelligence (AI) on changes in the role of accountants and their competencies in the era of the 5.0 industrial revolution. The research uses a quantitative approach with associative causal research type. Data were collected through questionnaires distributed to 95 accounting students from Universitas Maritim Raja Ali Haji (UMRAH) in Tanjungpinang City. The data analysis technique used Partial Least Squares-Structural Equation Modeling (PLS-SEM) with the help of Smart-PLS 4.0 software. The results show that accounting students' perceptions of artificial intelligence impact on changes in accountants' roles and competencies are significant. These findings confirm that accounting students' perceptions of AI drive changes in roles and enhance accountants' competencies in the era of the 5.0 industrial revolution.

Keywords: artificial intelligence, changes in accountant's role, accountant competencies, accounting students' perceptions, industry revolution 5.0

