CHAPTER V

CONCLUSION

5.1 Conclusion

Based on several analysis done in this research, some points of conclusions can be taken are as follows:

- As the perception of accounting students on AI-based curriculum provided by the University in Padang City positively and direct effect on the perceived competencies of accounting students in working with AI, and the perceived competencies of accounting students in working with AI positive and direct affects the self-confidence of accounting students in West Sumatra in working with AI, It can be concluded that the development of AI will not replacing human as accountants, yet it will simply shift the role of the accountants as the analytical skills of human accountants are still needed to operate the AI-based accounting software's and analyzing the financial reports as the results to help the decision making process which cannot be done by only AI itself.

- Based on descriptive statistical analysis, the results show that universities together with accounting students in West Sumatra assist Shaping accounting students' and future accountants' skills or competencies that work on an AI based accountant and ensure accounting students completely recognize its importance in their future careers in Industry 4.0.

- While the advancement of AI may not pose a significant concern regarding the future of accountants and accounting students in West Sumatra, the

analysis indicates that the majority of accounting students, who are prospective accountants in West Sumatra, are inclined towards embracing and acknowledging the utilization of AI technologies. Moreover, they are nearly certain about their preparedness to incorporate AI technologies into their work in accounting or auditing roles.

5.2   Research Limitation

As with research in general, this study also has several limitations, namely:

1. Limitations that the results showed the majority sample size from Andalas University

2. Limited sample profile data required for the variables studied and researchers only conducted research in one place.

5.3   Suggestion

Based on the limitations contained in this study, suggestions can be given, namely:

1. Future research is expected to collect the sample size of each campus that has been determined so that the results are better and and it can add not only in one place maybe two or three, so that it can increase the number of respondents.

2. Future research is expected to determine other variables that influence the perceive of accounting student competence and accounting student confidence to work with AI.