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The Effect of AI on Financial Statement Preparation: An Experimental Study of Accounting Students

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Abstract The increasing adoption of generative artificial intelligence (AI) in higher education has created new opportunities to enhance accounting learning outcomes. Despite growing interest in AI-assisted learning, empirical evidence regarding the effectiveness of AI tools in improving students' financial statement preparation skills remains limited. This study examines whether the use of ChatGPT improves students' ability to prepare financial statements. A quasi-experimental design employing a non-equivalent control group was conducted involving 34 fourth-semester accounting students at Universitas IBBI. Participants were divided into an experimental group using ChatGPT and a control group without AI assistance. Data were collected through essay-based tests and analyzed using an independent samples t-test. The findings reveal a significant difference between the groups, with students who used ChatGPT achieving higher performance in financial statement preparation than those in the control group. These results suggest that ChatGPT can serve as an effective supplementary learning tool in accounting education. Furthermore, the findings are broadly consistent with the assumptions of Connectivism Theory, which emphasizes technology-enabled knowledge acquisition and learning. This study contributes to the growing literature on AI in accounting education and offers practical insights for integrating AI into accounting learning. Future studies are encouraged to involve larger and multi-institutional samples and incorporate variables such as AI

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literacy, self-efficacy, and learning motivation to provide a more comprehensive understanding of AI-assisted learning.

Keywords Accounting Education, Artificial Intelligence, ChatGPT, Connectivism, Financial Statement Preparation

INTRODUCTION

Financial statements are the primary outputs produced by accountants, serving to provide both financial and non-financial information to users for decision-making purposes. Therefore, the ability to prepare financial statements that are accurate, relevant, and timely is a core competency that must be mastered by every accountant, including accounting students as future professional accountants.

Prospective accountants are expected to possess strong financial reporting skills. However, observations conducted at Universitas IBBI indicate that fourth-semester accounting students enrolled in the Intermediate Accounting course continue to experience difficulties in preparing financial statements. As illustrated in Figure 1, the average score obtained by students in financial statement preparation assessments declined from 57 in the first assessment to 46 in the subsequent assessment. Both scores were below the minimum achievement indicator of 60, suggesting that students' competencies in financial statement preparation remain inadequate and require further improvement.

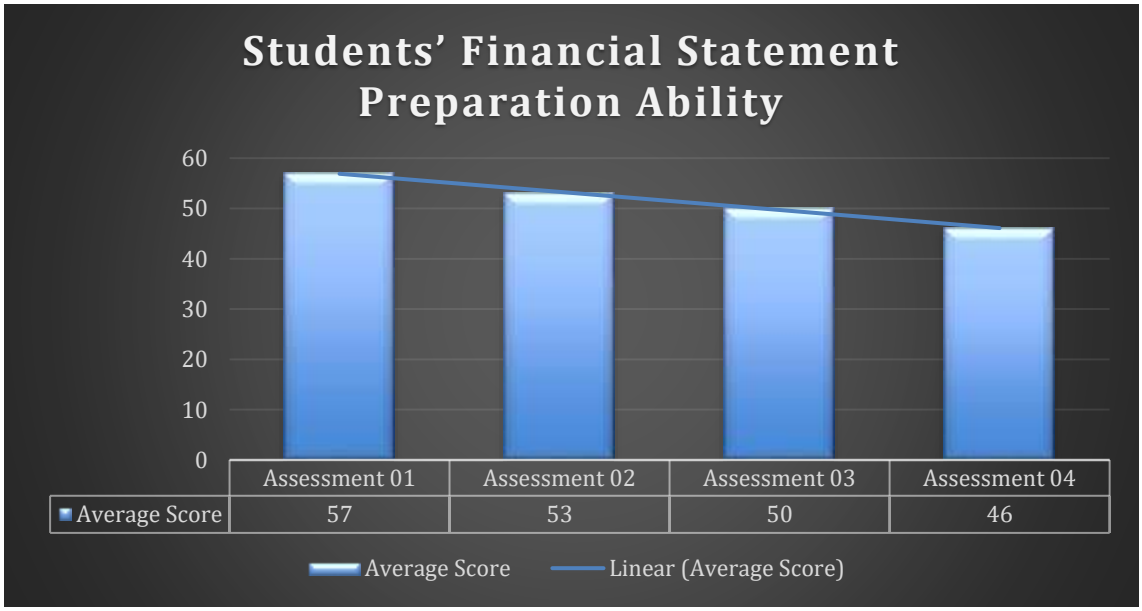

Figure 01
Trend in Financial Statement Preparation Scores

In order to identify factors contributing to the decline in students' ability to prepare financial statements, a preliminary survey was conducted involving 34 students to explore their learning challenges. The results of the survey are presented in Table 1.

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Table 1. Challenges in the Intermediate Accounting Course (n = 34)

	Challenge Identified	Frequency (n)	Percentage
1	Difficulty Understanding Accounting Standards	28	82.4%
2	Difficulty Preparing Financial Statements	27	79.4%
3	Difficulty Applying Accounting Standards	25	73.5%
4	Less Interactive Learning	22	64.7%
5	Difficulty Finding Tutors Outside Class	20	58.8%

Note: Frequency (n) represents the number of respondents who answered "Yes" to each item.

Based on Table 1, the most frequently reported challenge was difficulty understanding accounting standards (82.4%), followed by difficulty preparing financial statements (79.4%) and difficulty applying accounting standards (73.5%). Students also reported challenges related to less interactive learning environments (64.7%) and difficulty finding tutors outside class (58.8%). These findings suggest that students face both conceptual and instructional barriers in developing financial statement preparation skills, highlighting the need for more effective, interactive, and accessible learning support to improve their accounting competencies. These findings highlight the need for innovative learning approaches to enhance students' accounting competencies.

To enhance the quality of learning in Intermediate Accounting, the use of artificial intelligence (AI) has emerged as a potential solution, as it can provide interactive, adaptive, and personalized learning experiences, along with rapid feedback (Jefriyanto et al., 2025). One form of AI that is expected to assist students in preparing financial statements is ChatGPT. The use of ChatGPT can make learning more meaningful by reducing the burden of manual journal entries performed by students (Lee & Tajudeen, 2020). Furthermore, it is believed to support the preparation of financial statements in a more efficient and reliable manner (Siau et al., 2022), as students can inquire about up-to-date accounting standards and translate complex technical language into simpler terms (Abdo-Salloum & Chehade, 2026).

The use of AI in this context aligns with the theory of Connectivism proposed by George Siemens (Duke et al., 2013). This theory emphasizes that learning occurs through networks of information and technology, enabling students to access, process, and connect various sources of knowledge more effectively to improve their ability to prepare financial statements (Siemens, 2005). Therefore, Connectivism implies that students should leverage AI tools such as ChatGPT in accounting education to enhance their competencies.

Referring to previous studies, several researchers have recommended more robust future research. First, future studies are suggested to employ quantitative survey methods to examine the impact of AI usage in accounting, particularly in areas such as bookkeeping, receivables, and inventory (Lee & Tajudeen, 2020). Second, further research should provide empirical evidence of the effectiveness of AI in accounting education so that it can be integrated into the curriculum and produce graduates who are well-prepared for the accounting industry (Wale-Fadairo & Ige, 2025). Third, Cheng et al., (2025) emphasizes the importance of equipping future accountants with professional AI skills so that humans and AI can complement rather than replace each other in the accounting profession.

Fourth, future research should continue exploring how Connectivism can be integrated into accounting education to create a learning environment that accommodates diverse student needs (Alam, 2024).

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To address the issues outlined above, this study examines the causal effect of AI usage, specifically ChatGPT, on students' technical ability to prepare financial statements using a quasi-experimental method. This study is grounded in Connectivism theory, which highlights the importance of learning through networks of information and technology. This research is considered urgent, as the low level of students' competencies may hinder graduates' readiness to enter an increasingly digital accounting profession.

Based on the background described above, the research question proposed in this study is: "Is there a difference in financial statement preparation ability between accounting students who use artificial intelligence (AI), specifically ChatGPT, and those who do not?"

LITERATURE REVIEW

The development of digital technology has fundamentally transformed accounting practices from manual bookkeeping and physical documentation into digitalized and automated systems (Shaheen & Parveen, 2025). This transformation not only affects the professional environment but also demands changes in the accounting education process. Conventional learning methods that emphasize manual procedures are becoming less relevant in preparing students to meet the demands of an increasingly technology-driven profession.

In this context, the theory of connectivism, introduced by George Siemens and further developed by Stephen Downes, emphasizes that learning in the digital era is no longer centered on individuals, but rather on the ability to build connections with various sources of knowledge (Voskoglou, 2022). Knowledge is constructed through networks and the use of technology, making the ability to access and connect diverse information sources a key aspect of learning (Alam, 2024). In this era, the ability to locate and verify information from external sources, including Artificial Intelligence (AI), is more important than mere memorization (Duke et al., 2013). Consequently, differences in individuals' ability to utilize information networks may lead to differences in learning outcomes.

The use of AI such as ChatGPT further highlights this potential disparity. AI enables more accurate processes, greater time efficiency, and more effective handling of large volumes of data (Stancu & Duțescu, 2021). In educational settings, AI enhances interactivity, flexibility, and students' knowledge retention (Wale-Fadairo & Ige, 2025). Moreover, the use of AI in accounting education has been shown to facilitate the understanding of intermediate financial accounting topics, such as cash, receivables, and inventory, whereas manual methods are no longer conducive in the digital era (Lee & Tajudeen, 2020).

With AI support, students can more quickly access accounting standards, simplify complex concepts, and verify calculations more accurately, enabling deeper understanding (Vuković et al., 2025). In contrast, students who do not use AI tend to rely on conventional methods that are slower and more limited.

However, research on the use of AI in the context of financial accounting remains limited and has largely focused on auditing (Lee & Tajudeen, 2020). In addition, Voskoglou (2022) highlights the need for further investigation into the roles of learners and educators in the digital era. This indicates a research gap, particularly in comparing learning outcomes between students who use AI and those who do not. Therefore, it is hypothesized that there is a difference in financial statement preparation ability between students who utilize AI and those who do not.

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RESEARCH METHODOLOGY

Research Design

This study adopts a quantitative approach grounded in the philosophy of positivism, employing a quasi-experimental method, specifically a non-equivalent control group design (Handley et al., 2018). This method is justified by the objective of the study, which is to examine the difference in financial statement preparation ability between accounting students who use Artificial Intelligence (AI), specifically ChatGPT, and those who do not. The research design is presented in Table 2 below:

Table 2. Quasi-Experimental Research Design

Group	Pretest	Treatment	Posttest
Experimental	A1	With ChatGPT	A2
Control	B1	Without ChatGPT	B2

Notes:

A1, B1 = Pretest scores of financial statement preparation ability
A2 = Posttest score of the group using ChatGPT
B2 = Posttest score of the group not using ChatGPT

Population and Sample

The population of this study consists of 34 fourth-semester accounting students who have already acquired basic accounting knowledge. The sampling technique used is total sampling, meaning that all members of the population are included as the research sample. The sample is then divided into two groups: the experimental group, which uses ChatGPT, and the control group, which does not. Each group consists of 17 students. This sample size meets the minimum requirement for experimental research as suggested by Roscoe (1975), which recommends between 15 and 30 participants per group.

Operational Definition of Variables

This study involves three variables: independent, control, and dependent variables. The independent variable (X_1) is the use of Artificial Intelligence through ChatGPT. The control variable (X_2) refers to the condition without the use of Artificial Intelligence through ChatGPT.

Meanwhile, the dependent variable (Y) is students' ability to prepare financial statements. To clarify how each variable is measured, the operational definitions of the research variables are presented as follows:

Table 3. Operational Definition of Research Variables

Variable	Operational Definition
Financial statement preparation ability (Y)	Students' ability to prepare financial statements measured through essay-based tests covering the stages of recording, classifying, summarizing, and presenting financial information in accordance with applicable accounting standards. The assessment focuses on students' competence in preparing financial statements related to cash, receivables, and inventory transactions.

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Use of AI through ChatGPT (X_1)	Artificial Intelligence (ChatGPT) is utilized as a learning support tool in an Intermediate Accounting course. ChatGPT is used to assist students in understanding accounting concepts, interpreting complex accounting standards, preparing journal entries, solving accounting cases, and functioning as an external learning tutor outside classroom activities.
Without use of AI (X_2)	A learning condition in which students complete accounting learning activities without the assistance of Artificial Intelligence. Students rely solely on their own understanding, lecture materials, and conventional learning resources to complete tasks related to financial statement preparation in the Intermediate Accounting course.

Data Collection Techniques

This study uses a learning achievement test in the form of five essay questions to measure students' ability to prepare financial statements. To ensure the quality of the instrument, several tests were conducted, including validity, reliability, item difficulty, and discrimination index analysis.

These analyses were conducted using the ANATES version 4.0 application, a computer program specifically designed to analyze test items efficiently and accurately. The targeted distribution of item difficulty consists of one easy question, three moderate questions, and one difficult question.

Data Analysis Techniques

Data analysis in this study includes descriptive statistics, prerequisite tests, and inferential statistics. Descriptive statistics are used to summarize the pretest and posttest results of both the experimental and control groups, including mean, standard deviation, maximum, and minimum, to provide a general overview of students' abilities (Zhou et al., 2023).

Prerequisite tests are conducted to determine whether parametric or non-parametric analysis should be applied. These include the normality test using the Shapiro-Wilk test and the homogeneity of variance test using Levene's Test (Mishra et al., 2019). The data are considered to meet the assumptions if the significance value is greater than the predetermined level ($\alpha = 0.05$).

Hypothesis testing is conducted using two approaches: the Independent Samples t-test if the data meet parametric assumptions, and the Mann-Whitney U test if these assumptions are not met (Kim, 2019).

The decision rule is based on a significance level of $\alpha = 0.05$, where the null hypothesis is rejected if the significance value is less than 0.05, and accepted if it is greater (Mishra et al., 2019).

Statistical Hypothesis

In this study, the hypotheses are formulated mathematically as follows: H_0: $\mu_1 = \mu_2$, indicating that there is no difference in financial statement preparation ability between the two groups of students. Meanwhile, H_a: $\mu_1 \neq \mu_2$ indicates that there is a significant difference in financial statement preparation ability between students who use ChatGPT and those who do not.

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RESULT

Instrument Testing

To measure students' ability to prepare financial statements accurately, an essay-based test was used as the research instrument. The instrument was further evaluated in terms of item difficulty, discrimination index, validity, and reliability. The results of the instrument testing are presented in Table 4 below.

Table 4. Results of Instrument Testing

Item No.	Difficulty Level	Discrimination Index (%)	Correlation Coefficient	Number of Subjects	Reliability
A1	Moderate	65.00	0.949	30	0.96
A2	Moderate	60.00	0.927	30	0.96
A3	Moderate	60.63	0.971	30	0.96
A4	Difficult	32.92	0.894	30	0.96
A5	Easy	43.75	0.785	30	0.96

Based on Table 5, the essay test instrument is considered highly reliable, with a Cronbach's Alpha coefficient of 0.96. In terms of validity, all items show product-moment correlation coefficients ranging from 0.785 to 0.971, indicating that all items are valid. The first three items (A1, A2, A3) are categorized as moderate in difficulty with very good discrimination indices (60–65%). Item A4 is classified as difficult with a fair discrimination index (32.92%), while item A5 is categorized as easy with a good discrimination index (43.75%). Overall, the instrument is appropriate for use and demonstrates a well-balanced distribution of item difficulty.

Descriptive Statistics Results

After confirming the validity and reliability of the instrument, data on students' financial statement preparation ability were collected through pre-tests and post-tests for both the experimental and control groups. The results are presented in Table 5.

Table 5. Statistic Descriptive

Class	Test	Mean	Standard Deviation	Variance	Maximum	Minimum
Experimental	Pre-test	47.00	6.45174	41.625	60	33
Experimental	Post-test	68.00	4.44410	19.750	75	60
Control	Pre-test	47.00	6.68019	44.625	60	34
Control	Post-test	62.41	5.52335	30.507	70	50

The pre-test results show that both the experimental and control groups had identical mean scores of 47.00, indicating equivalent initial ability. The standard deviations were also similar (6.45 for the experimental group and 6.68 for the control group), suggesting a balanced baseline condition.

After the treatment, the post-test mean score of the experimental group, which used ChatGPT, increased to 68.00, while the control group reached 62.41. Both groups exceeded

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the minimum achievement indicator of 60; however, the improvement in the experimental group (21 points) was higher than that of the control group (15.41 points).

Furthermore, the post-test standard deviation of the experimental group (4.44) is lower than that of the control group (5.52), indicating more homogeneous learning outcomes. These findings suggest that the use of ChatGPT resulted in better and more consistent performance.

Prerequisite Test Results

Prerequisite tests were conducted to determine whether the data met the assumptions required for parametric analysis. These tests included the Shapiro–Wilk test for normality and Levene's Test for homogeneity of variance.

Table 6. Results of Normality and Homogeneity Tests

Class	Test	Shapiro–Wilk (Sig.)	Levene's Test (Sig.)
Experimental	Pre-test	0.866	0.815
Experimental	Post-test	0.688	0.473
Control	Pre-test	0.610	0.815
Control	Post-test	0.188	0.473

The results of the Shapiro–Wilk test show that all significance values are greater than 0.05, indicating that the data are normally distributed. Meanwhile, the Levene's Test results show significance values of 0.815 (pre-test) and 0.473 (post-test), both exceeding 0.05, indicating homogeneous variances between the groups. Thus, it can be concluded that the data meet the assumptions of normality and homogeneity, making them suitable for parametric analysis.

Hypothesis Testing Results

After meeting the prerequisite assumptions, hypothesis testing was conducted using the independent samples t-test. The results are presented in Table 7.

Table 7. Hypothesis Testing Results

Comparison	Sig. (2-tailed)	Description
Experimental vs Control	0.003 (< 0.05)	Significant

Based on the independent samples t-test results on post-test scores, the significance value obtained is 0.003, which is less than 0.05. This indicates a statistically significant difference between the experimental and control groups. Therefore, it can be concluded that there is a significant difference in financial statement preparation ability between students who use ChatGPT and those who do not.

DISCUSSION

The findings of this study indicate a significant difference in financial statement preparation ability between students who use ChatGPT and those who do not. This difference may be explained by several factors observed during the learning process.

First, access to information. Based on classroom observations during the experiment, students in the experimental group appeared to access up-to-date accounting standards related to cash, receivables, and inventory more easily through ChatGPT, enabling them to

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prepare financial statements more efficiently. In contrast, students who do not use AI must rely on manual searches through textbooks or accounting standards, which require more time. This finding supports previous research suggesting that AI transforms learning into a more flexible, interactive process and enhances knowledge retention (Wale-Fadairo & Ige, 2025). From the perspective of connectivism, introduced by George Siemens, students are encouraged to connect with multiple sources of knowledge, including AI and digital databases, to obtain more relevant and updated information (Duke et al., 2013).

Second, time efficiency. Based on classroom observations, students using ChatGPT are able to complete financial statements more quickly, as complex calculations can be processed accurately and efficiently. On the other hand, students who do not use AI must perform calculations manually and recheck their work, which is more time-consuming. This finding aligns with prior studies indicating that AI enhances financial reporting by automating repetitive tasks (Hońko & Hendryk, 2024; Shaheen & Parveen, 2025). Moreover, connectivity in learning environments has been shown to improve student engagement and digital skills, leading to more effective and adaptive learning processes (Fakir et al., 2024).

Third, conceptual understanding. During the learning activities, students who use ChatGPT find it easier to understand complex accounting standards, as AI can simplify technical language into more accessible explanations. This allows students to focus on deeper conceptual understanding rather than merely memorizing procedures.

In contrast, students who rely solely on conventional methods often struggle with complex accounting terminology. This result is consistent with Vuković (2025), who found that AI supports more efficient learning in intermediate accounting.

Overall, the findings reinforce the relevance of connectivism in addressing the demands of digital-era learning by emphasizing adaptability, network-based learning, and digital literacy (Alam, 2024). Learning is no longer centered on what individuals know, but on their ability to build connections with diverse sources of knowledge (Voskoglou, 2022).

Therefore, students who utilize AI demonstrate an advantage in improving their financial statement preparation skills. However, the integration of AI in accounting education also presents challenges, including ethical concerns and the potential for over-reliance on technology. Thus, its use should be balanced and aligned with academic integrity principles (Wale-Fadairo & Ige, 2025).

Despite its contributions, this study has several limitations. First, this study involved only 34 accounting students from a single university, which limits the external validity and generalizability of the findings. Therefore, the results should be interpreted with caution. Second, although pretest and posttest measurements were administered, the present study focused primarily on posttest comparisons and did not examine individual learning gains. Third, the study was conducted over one semester, which may not be sufficient to capture the long-term effects of AI usage on students' cognitive development and learning behavior. Fourth, this study did not assess students' AI-related skills, such as prompt construction and the evaluation of AI-generated outputs. Consequently, variations in the quality of AI usage among students were not controlled and may have influenced the findings.

CONCLUSION

This study found a significant difference in financial statement preparation ability between accounting students who used ChatGPT and those who did not. Students in the experimental group achieved higher post-test scores than those in the control group,

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suggesting that ChatGPT can serve as a useful supplementary learning tool in accounting education. From a theoretical perspective, the findings are broadly consistent with the assumptions of Connectivism Theory, which highlights the role of digital technology in facilitating learning. In this context, ChatGPT may serve as a cognitive support tool that enables more connected, interactive, and self-directed learning experiences. From a pedagogical perspective, ChatGPT has strong potential as a supplementary learning tool in accounting education. It should be used to support, rather than replace, instructors by enhancing student engagement and promoting technology-enhanced learning. However, this study has several limitations, including its relatively small sample size and single-institution setting, which may limit the generalizability of the findings. Future research is encouraged to involve larger and multi-institutional samples and to employ more advanced analytical approaches, such as gain score analysis, Analysis of Covariance (ANCOVA), regression analysis, or Structural Equation Modeling (SEM), to provide a more comprehensive understanding of the effectiveness of AI-assisted learning. In addition, incorporating variables such as AI literacy, self-efficacy, and learning motivation may provide deeper insights into the mechanisms underlying AI-assisted learning.

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