

Research on the Effect of Artificial Intelligence Anxiety in Accounting Profession Candidates on Career Decidedness

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Abstract: Technological advancements have significantly impacted human life, often facilitating ease in various aspects. In this context, advanced technological infrastructures such as artificial intelligence (AI) have begun to replace human-performed tasks. While this can simplify certain aspects of life, it can also provoke anxiety among individuals. Notably, the advent of AI in the field of accounting has the potential to impede the practice of accounting professionals, necessitating changes in career planning. The possibility that AI developments, which have the potential to affect various professions, might also impact the career planning of accounting professionals forms the central question of this study. The primary objective of this study is to investigate whether AI developments influence the career decidedness decisions of prospective accounting professionals who have the potential to practice in the field of accounting. The secondary objective is to determine whether the sub-dimensions of AI anxiety—namely, the learning dimension, job transition dimension, socio-technical blindness dimension, and AI configuration dimension—affect career planning. To achieve this objective, a survey was conducted among students at Mehmet Akif Ersoy University, predominantly those receiving education oriented towards the accounting profession. The collected data were analyzed, and the main hypothesis formulated in line with the research objective was accepted. Of the sub-hypotheses, three were accepted, while three were rejected. Consequently, the study found a low-level relationship between AI anxiety and the career decidedness of prospective accounting professionals.

Anahtar Kelimeler: Accounting, Artificial intelligence, Career decidedness, Mehmet Akif Ersoy University
Jel Kodları: M49, M41, M40

Muhasebe Meslek Adaylarında Yapay Zekâ Kaygısının Kariyer Kararlılığına Etkisine Yönelik Bir Araştırma

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Öz: Teknolojik ilerlemeler, insan yaşamını radikal bir şekilde etkileyerek çoğu zaman hayatı kolaylaştıran etkiye sahip olmaktadır. Bu bağlamda yapay zekâ gibi gelişmiş teknolojik altyapılar, insanların yaptığı işlerin yerini almaktadır. Bu durum bazen insanların yaşamını kolaylaştırırken, bazen de insanları kaygılandırabilmektedir. Özellikle muhasebe meslek mensuplarının yerini alan yapay zekâ gelişmeleri insanların mesleklerini yapmalarını engelleyecek olması, kişilerin kariyer planlamalarında değişikliğe gitmelerine neden olabilecektir. Yapay zekâ uygulamasının birçok meslekte olduğu gibi muhasebecilik mesleğini de etkilemesi muhtemeldir. Birçok mesleği etkileme potansiyeli olan yapay zekâ gelişmeleri acaba muhasebe meslek mensuplarının gelecekle ilgili kariyer planlamalarını etkileyecek midir? sorusu bu çalışmanın problematiğini oluşturmuştur. Bu çalışmanın temel amacı, muhasebe mesleğini icra etme potansiyeli olan muhasebe meslek mensubu adaylarının meslekleri ile ilgili kariyer kararlılıkları üzerinde yapay zekâ gelişmelerinin etkili olup olmadığını araştırmaktır. Çalışmanın tali amacı ise yapay zekâ kaygısı değişkeni alt boyutları olan öğrenme boyutu, iş değiştirme boyutu, sosyo-teknik körlük boyutu ve yapay zekâ yapılandırması boyutunun kariyer planlamasına etkisinin olup olmadığını ortaya çıkarmaktır. Çalışma amacı doğrultusunda Mehmet Akif Ersoy Üniversitesi'nde ağırlıklı olarak muhasebe mesleğine yönelik eğitim alan öğrencilere anket uygulanmıştır. Elde edilen veriler analiz edilerek araştırma amacı doğrultusunda oluşturulan hipotezlerden ana hipotez kabul edilmiş, alt hipotezlerin ise üçü kabul, üçü ise reddedilmiştir. Dolayısı ile

araştırma sonucunda muhasebe meslek adaylarının kariyer kararlılıkları ile yapay zekâ kaygıları arasında düşük düzeyde ilişki bulunduğu tespit edilmiştir.

Keywords: Muhasebe, Yapay zekâ, Kariyer kararlılığı, Mehmet Akif Ersoy Üniversitesi

Jel Codes: M49, M41, M40

1. Introduction

Change and development are seen as integral parts of life, not only within the scope of requirements but also in the absence of specific needs. Thus, the necessity for individuals to adapt to technology becomes imperative, making significant changes in their lives unavoidable. Today is an era characterized by computer, smartphone, and internet technologies, which are sometimes collectively referred to as the “*age of technology*,” along with significant advancements in artificial intelligence (AI).

Since the 1950s, the idea of machines becoming intelligent has gradually materialized, leading to the use of AI-powered products in many sectors. It is evident that this digital transformation has also affected various professions. In the accounting profession, for example, AI technology has led to the automation of numerous tasks previously performed by humans, with intelligent machines now capable of thinking and forming opinions like humans.

In this study, after providing information on the concepts of AI and career decisiveness, a detailed overview of AI in the accounting profession will be presented. The literature review will list studies related to AI and career decisiveness, and details of the research methodology will be discussed. The study has formulated a total of seven hypotheses, one of which is the main hypothesis. Data obtained to assess the impact of AI anxiety on career decidedness among accounting candidates will be analyzed under the research title.

Within the scope of technological advancements, the study focuses on examining the impact of AI anxiety on career decidedness among accounting candidates at the Zeliha Tolunay School of Applied Technology and Business, Burdur Mehmet Akif Ersoy University. The aim of the research is to identify and analyze these effects based on the conducted analyses. Generally, the literature includes studies on topics such as the effect of stress on career decidedness, the impact of AI on the accounting profession, expectations of AI from an accounting perspective, sources of stress in individuals, and the effect of AI on accounting education. However, no research has been found specifically investigating the impact of AI anxiety on career decidedness among accounting candidates. Thus, this study will contribute to the literature from a novel perspective.

2. AI and Career Decidedness

Throughout history, there have been numerous definitions of AI. These can be summarized as follows:

“AI is the performance of tasks typically deemed intelligent by humans, executed by machines” (Pirim, 2006, p. 84)

“AI refers to systems that improve results using mathematical operations through created programs and gain the ability to learn from errors” (Buyukarikan, 2021, p. 276).

“AI is defined as the ability to think like a human and aims to minimize errors that humans might make through machines” (Gacar, 2019, p. 390).

Based on these definitions, AI generally refers to the application of advanced intelligent technology to perform tasks typically carried out by humans in a more practical and accurate manner.

In the concept of career, topics include individuals' attitudes and evaluations regarding their work life, the alignment of their career development with planned goals, and the alignment of personal career objectives with organizational activities and plans. This also involves creating harmony between personal needs and desires and the needs of the organization (Gumustekin & Gultekin, 2009, p. 148).

Career decidedness, on the other hand, refers to individuals who are confident and perceive themselves as having a controlling structure in their lives, having made a definitive determination about their future careers. It involves believing in one's ability to execute decisions and feeling content with the outcomes of these decisions, leading to a planned life aimed at implementing these decisions (Akcanat & Uzunbacak, 2019, p. 160).

Individuals planning their careers clearly and explicitly define their expectations. Determining future job responsibilities, especially concerning their abilities and areas of interest, is crucial. Making choices and planning according to one's abilities is seen as the first step towards a successful career (Gumustekin & Gultekin, 2009, p. 148).

3. AI in the Accounting Profession

The accounting profession involves collecting, recording, classifying, summarizing, and interpreting reliable information. It also encompasses the actions necessary to present this information to relevant stakeholders effectively and to carry out the principles of accounting. Activities within the profession include the preparation of financial statements, tax filing, planning, and auditing (Dastan, 2011, p. 190).

The production of high-quality information by accounting professionals is undoubtedly closely related to personal characteristics and the education received. Therefore, enhancing the professional knowledge and abilities of future accounting professionals within accounting education is of significant importance. The quality of accounting education is seen as a key determinant of the future accounting professionals' capabilities. Quality accounting education inevitably leads to skilled accounting professionals, solid accounting knowledge, efficient enterprises, and accurate, reliable information (Dastan, 2011, p. 183).

AI is crucial for a promising future in the accounting profession. Accounting professionals who provide information and assess risks particularly need new tools to enhance the effectiveness of control and assurance functions. Developments in AI offer new areas and opportunities for accounting professionals to provide high-quality services to clients and responsible parties (Bozdemir & Cabar, 2021, p.56). Consequently, as AI increasingly replaces human roles in many areas, it also impacts the accounting profession (Gacar, 2019, p. 391).

As AI technology has advanced and become more powerful over time, it has started to create concerns among professionals, including accounting practitioners, white-collar workers, and those planning future careers (Saricicek, 2019, p. 1093). While accountants adapting to and witnessing technological changes face certain threats, they also prepare for significant opportunities. The evolution from manual bookkeeping to advanced technologies highlights the rapid pace of change and emerging realities in the accounting profession (Yucel & Adiloglu, 2019, p. 55). Consequently, increasing technological advancements are reshaping business practices and creating higher demand for new professional roles in the workforce (Gacar, 2019, p. 390).

With the advancement of technology and the shift towards digitalization, traditional tasks such as bookkeeping and filing statements are being phased out in the accounting profession. Most tasks currently performed by accountants are expected to be fully handled by AI in the near future. Therefore, it is crucial for accounting professionals and auditors to acquire new problem-solving skills in line with the demands of the era (Ucoglu, 2020, p. 20).

The widespread adoption of AI technology in accounting will lead to many tasks traditionally performed by humans being carried out by intelligent, thinking machines.

This shift necessitates curriculum changes in training programs for future accounting professionals and the adaptation to technology. Countries, including Turkey, that have not fully integrated technological advancements in their businesses view this as a potential threat. However, in Turkey, the anticipated steps supported by public initiatives could be seen as an opportunity for the accounting profession (Gacar, 2019, p. 393).

The use of technology has led to a reduction in human labor. Previously, the number of personnel in accounting departments was higher, but this is no longer the case in existing accounting divisions. However, this shift facilitates time and labor savings in service delivery (Yucel & Adiloglu, 2019, p. 55). The capabilities gained by professionals enhance problem-solving skills and improve security in accounting data. Additionally, the use of AI in technologies such as blockchain and cloud computing helps in reducing risks (Buyukarikan, 2021, p. 272).

Although AI is considered a valuable tool for the accounting profession, it must be used with caution. Recently, despite ongoing debates, AI is seen as limited by its reliance on historical data. It does not leverage broader experiences, lacks common sense, and is devoid of human touch. AI can sometimes malfunction and act contrary to its programming. Moreover, AI lacks filtering mechanisms, which can lead to misuse that causes significant profit or loss in businesses. The application of AI in accounting should be carefully planned, taking into account the potential benefits and the associated problems and risks (Bozdemir & Cabar, 2021, p. 56).

Accounting professionals must acquire education related to information technologies, including e-transformation and e-applications, which have emerged in recent years. Such education ensures a quicker adaptation to the accounting profession and fosters a greater willingness for continuous self-improvement (Bozdemir & Cabar, 2021, p. 53).

4. Literature Review

In the literature, studies related to AI and career decidedness have been reviewed, and some examples of those most relevant to the topic are as follows:

Gumustekin & Gultekin (2009) focused on examining sources of stress and their effects on individuals' career lives. Their findings indicated that stress originating from work, external environments, and personal characteristics are common sources. These stresses were found to lead to job dissatisfaction, aggression, alienation, and difficulties in decision-making.

Akcakanat & Uzunbacak (2019) aimed to adapt the career decidedness scale developed by Lounsbury et al. (1999) into Turkish and to conduct validity and reliability analyses. The study, which included 779 students, calculated the reliability coefficient to be 0.80. The results confirmed that the career decidedness scale is an appropriate, valid, and reliable measurement tool for Turkish culture.

Gacar (2019) examined the impact of AI on the accounting profession and aimed to provide recommendations to accounting professionals by addressing the opportunities and threats it presents. The study concluded that while technology's integration into accounting is costly, ongoing changes in accounting regulations and the lack of alignment between work practices and technology have impeded the development of accounting functions. Consequently, it was determined that AI technology does affect the accounting profession.

Yucel & Adiloglu (2019) focused on analyzing expectations related to digitalization and AI from an accounting perspective. Their study concluded that digitalization is a necessity of the era, and that providing training to financial advisors and monitoring their progress within TURMOB's framework positively influences the success of the services provided.

Terzi (2020) investigated the anxiety levels of teachers regarding AI in relation to various demographic factors. The study found that female teachers are more concerned

about AI compared to their male counterparts. However, no significant relationship was found between anxiety levels and the teachers' age or years of experience in teaching.

Ucoglu (2020) aimed to investigate the effects of AI technology on accounting education. The study concluded that adding courses designed to build skills and competencies at both graduate and undergraduate levels could address technology-related needs and enhance the quality of accounting education.

Buyukarikan (2021) examined the impact of AI, blockchain, cloud computing, and big data on the accounting profession. The study found that businesses' failure to adapt to e-accounting services could lead them to obsolescence. It was concluded that public institutions need to take appropriate steps to keep up with current developments.

Çöp (2021) analyzed the role of social network support in career stress and career decidedness among 196 students in the gastronomy department. The study found that social network support had a positive impact on reducing career uncertainty and stress, and it played a strong role in career decidedness.

Emetaram & Uchime (2021) examined the impact of artificial intelligence on the accounting profession in their study. As a result of the study, the use of artificial intelligence has a positive effect on the accounting profession.

Filiz et al. (2022) investigated the concerns of healthcare professionals regarding rapidly developing AI applications. The study revealed significant differences in anxiety levels based on educational background and institutional roles, but no significant differences based on age, gender, marital status, years at the institution, or use of AI within the institution. The overall anxiety levels of healthcare professionals regarding AI were found to be moderate.

Polat (2022) aimed to identify the impact of career decidedness and stress on the psychological well-being of students pursuing associate degrees. Analysis of 430 students showed that external conflicts related to career uncertainty and information deficiency had a negative and significant effect on psychological well-being. The study concluded that career decidedness was the most influential independent variable affecting psychological well-being.

Alfares & Şavlı (2023) analysed the perceptions of accounting professionals regarding the use of artificial intelligence by applying a questionnaire. As a result of the study, it was found that the members of the profession have a high awareness of the use of artificial intelligence and support their perceptions.

Moron & Diokno (2023) investigated the use of artificial intelligence technologies by accountants. As a result of the research, it was determined that the participants were ready to use artificial intelligence applications.

Daud et al. (2024) examined the impact of artificial intelligence in the accounting profession. According to the findings, it was concluded that there are technological, organisational and environmental effects.

Overall, the literature includes studies addressing topics such as the impact of stress on career decidedness, the effect of AI on the accounting profession, expectations of AI in accounting, sources of stress among individuals, and the impact of AI on accounting education. However, no research has been found that specifically examines the effect of AI anxiety on career decidedness among accounting professionals. Thus, the emergence of this study will contribute a novel perspective to the literature.

5. Research

In this section, information on the subject and purpose of the study, the population and sample, methodology, validity and reliability, and the formulated hypotheses is presented.

5.1. Research Topic and Objective

The advancing technology has led to changes in many areas of social life, resulting in continuous transformation and evolution. As a result of these developments and

changes, some professions are being replaced by technology and may eventually become obsolete. Within the context of technological advancements, the study at Burdur Mehmet Akif Ersoy University's Zeliha Tolunay Applied Technology and Business School focuses on the impact of AI anxiety on the career decidedness of accounting candidates. The aim of the research is to identify and analyze these effects through the conducted analyses.

5.2. Population and Sample of the Research

The population of the study consists of accounting candidates from Burdur Mehmet Akif Ersoy University's Zeliha Tolunay Applied Technology and Business School. The total number of accounting candidate students is 251. In this context, a survey was administered to 164 students on a voluntary basis. Of these, three survey forms were found to be unsuitable for data collection, and the research proceeded with data from 161 survey forms. This number constitutes the sample of the study.

5.3. Research Method

The study employed a survey method, which comprises three main sections: descriptive questions, statements related to AI anxiety, and career decidedness. The survey questions and statements were developed in line with the study's topic and purpose, using the "AI Anxiety Scale" developed by Wang and Wang (2019), validated and reliability-tested by Terzi (2020), and adapted into Turkish by Filiz et al. (2022). Additionally, the "Career Decidedness Scale" was developed by Lounsbury et al. (1999) and adapted into Turkish by Akcakanat & Uzunbacak (2019), resulting in a new survey form. While 6 questions were asked to the participants about career decidedness, 21 questions were asked about AI anxiety.

The first section includes five descriptive questions examining accounting candidates' age, gender, class, "Grade Point Average (GPA)", and the city of residence. There are six statements regarding career decidedness and 21 statements concerning AI anxiety. The hypothesis-testing questions are structured using a 5-point Likert scale, with responses rated as follows: "Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), and Strongly Agree (5)". The data analysis was conducted using the SPSS 20.0 software package.

5.4. Reliability

The data obtained from the research survey questionnaire were analyzed using a "Reliability Analysis" test to determine whether AI anxiety affects career decidedness among accounting candidates. The results of the reliability analysis are presented in Table 1 below.

Table 1. Results of the Reliability Analysis of Career Decidedness and AI Anxiety

Dimensions	Cronbach's Alpha	N-of Items
Career Decidedness	0.647	6
AI Anxiety	0.952	21

In the second and third sections of the survey questionnaire, reliability analysis was conducted to determine Cronbach's Alpha values. The Cronbach's Alpha value for the first dimension, "Career Decidedness," was 0.647, while the value for the second dimension, "AI Anxiety" was 0.952. The overall "Cronbach's Alpha" value for all items was found to be 0.910.

Cronbach's Alpha is interpreted as follows:

"0 < R² < 0,40 indicates low reliability"

0,40 < R² < 0,60 indicates moderate reliability"

0,60 < R² < 0,80 indicates good reliability"

0,80 < R² < 1,00 indicates high reliability"

According to Yıldız & Uzunsakal (2018, p. 19), since all these values fall within the range $0,80 < \alpha < 1$, the scale is considered "highly reliable."

5.5. Hypotheses of the Research

The primary hypothesis and sub-hypotheses formulated for the study are as follows:

H₁: There is a negative relationship between the increase in AI anxiety among accounting profession candidate students and their career decidedness.

H₂: The career stability of accounting profession candidate students varies significantly by the gender variable.

H₃: The career stability of accounting profession candidate students varies significantly by the age variable.

H₄: The career stability of accounting profession candidate students varies significantly by the GPA variable.

H₅: The artificial intelligence anxiety of accounting profession candidate students varies significantly by the gender variable.

H₆: The artificial intelligence anxiety of accounting profession candidate students varies significantly by the age variable.

H₇: The artificial intelligence anxiety of accounting profession candidate students varies significantly by the GPA variable.

6. Findings and Discussion

In this section, the descriptive statistics of the survey data, including frequency and percentage distributions of the descriptive questions, as well as the results of the data analysis and hypothesis tests, are presented.

Table 2 displays the frequency and percentage distributions related to AI anxiety and career decidedness.

Table 2. Frequency and Percentage Distributions Related to AI Anxiety and Career Decidedness

Variables	Categories	Frequency	Percentage(%)
Age	19 y/o and younger	46	28.0
	20-21	30	18.3
	22-23	49	29.9
	24 y/o and older	39	23.8
	Total	164	100.0
Gender	Male	61	37.2
	Female	103	62.8
	Total	164	100.0
Grade	1st	43	26.2
	2nd	7	4.3
	3rd	34	20.7
	4th	80	48.8
	Total	164	100.0
GPA	1.99 and lower	36	22.0
	2.00-2.99	89	54.3
	3.00-4.00	39	23.8
	Total	164	100.0
Region of Residence with Family	Marmara Region	27	16.5
	Mediterranean Region	78	47.6
	Aegean Region	25	15.2
	Central Anatolia Region	7	4.3
	Black Sea Region	6	3.7
	Eastern Anatolia Region	2	1.2
	Southeastern Anatolia Region	19	11.6
	Total	164	100.0

Table 2 presents the data regarding the randomly selected sample representatives in relation to their age, gender, class, GPA, and the region they live in with their family. According to the survey, 37.2% of the participants are male and 62.8% are female. Participants aged 19 and under constitute 28%, those aged 20-21 constitute 18.3%, those aged 22-23 constitute 29.9%, and those aged 24 and above constitute 23.8% of the sample. Regarding class distribution, 26.2% of participants are in their 1st year, 4.3% in their 2nd year, 20.7% in their 3rd year, and 48.8% in their 4th year. Students with a GPA of 1.99 and below make up 22% of the sample, those with a GPA between 2.00-2.99 make up 54.3%, and those with a GPA between 3.00-4.00 make up 23.8%. Concerning the region, they live in with their family; the highest percentage is from the Mediterranean Region at 47.6%, and the lowest from the Eastern Anatolia Region at 1.2%.

Table 3 presents the normality distribution results for career decidedness and AI anxiety data.

Table 3. Normality Distribution of Career Decidedness and AI Anxiety Data

Variables	N	Min.	Max.	Mean	S.D.	Skewness	Kurtosis
Career Decidedness	161	1	5	3.455	0.788	0.017	-0.386
AI Anxiety	161	1	5	2.913	1.091	-0.059	-0.706

According to Table 3, the responses of the participants regarding career decidedness and AI anxiety were evaluated using a 5-point Likert-type scale. The scales used in the survey questionnaire are evaluated as follows: “1.00–1.79 *Very Negative*”, “1.80–2.59 *Negative*”, “2.60–3.39 *Neutral*”, “3.40–4.19 *Positive*”, “4.20–5.00 *Very Positive*” (Uras, 2000, p. 3). When examining the average of the research variables, career decidedness falls within the positive range with a score of 3.455, while AI anxiety is at a moderate level with a score of 2.913.

Additionally, all the values obtained by dividing the “*Skewness and Kurtosis*” values by the standard error fall within the range of -1.96 to +1.96, indicating a normal distribution. The specific calculations are as follows; for career decidedness items, $0.017/0.191=0.089$ and $0.386/0.380=1.015$; for AI anxiety items, $0.059/0.191=0.308$ and $0.727/0.380=1.857$; and for all scale items combined, $0.178/0.606=0.293$ and $0.606/0.380=1.594$.

6.1. Hypotheses of the Research

In this section of the study, each hypothesis is analyzed individually. Hypotheses, either accepted or rejected, are specified. Table 4 presents the results of the correlation analysis between AI anxiety and career decidedness.

Table 4. Correlation Analysis Results Between AI Anxiety and Career Decidedness

		AI Anxiety	Career Decidedness
AI Anxiety	Pearson Correlation	1	-0.212**
	Sig. (2-tailed)		0.007
	N	161	161
Career Decidedness	Pearson Correlation	-0.212**	1
	Sig. (2-tailed)	0.007	
	N	161	161
** Correlation is significant at the 0.01 level (2-tailed).			

According to Table 4, the “*Pearson Correlation*” analysis results indicate that as career decidedness increases, AI anxiety decreases. A negative (inverse) relationship has been identified. This analysis also demonstrates the research findings for the main hypothesis. Thus, the main hypothesis is accepted since $p=0.05 > 0.007$.

Tables 5 and 6 below present the analysis results for hypothesis H_2 .

Table 5. Group Statistics of Relationship Between Career Decidedness and Gender (H_2)

	Gender	N	Mean	Std. Deviation	Std. Error Mean
Career Decidedness	Male	59	3.559	0.795	0.103
	Female	102	3.568	0.751	0.074

As seen in Table 5, the analysis results indicate that there is no significant difference between the means when examining the relationship between career decidedness and gender functions. To determine if this difference is statistically significant, the p-value needs to be examined. This is analyzed in Table 6 below.

Table 6 presents the results of the Independent “Independent Samples T-test” examining the relationship between career decidedness and gender function. The analysis shows that $p=0.941>0.05$, indicating no significant difference. Therefore, hypothesis H_2 is rejected. In other words, there is no difference between the groups in terms of participants’ views on career decidedness.

Table 6. Independent Sample T-Test on the Relationship Between Career Decidedness and Gender Function

		Independent Samples Test								
		Levene’s Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Career Decidedness	Equal variances assumed	0.095	0.76	-0.074	159	0.941	-0.009	0.125	-0.257	0.238
	Equal variances not assumed			-0.073	115.671	0.942	-0.009	0.127	-0.261	0.243

Tables 7 and 8 present the analysis results for hypothesis H_3 .

Table 7. Relationship Between Career Decidedness and Age Variable (H_3)

ANOVA Results					
Career Decidedness					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	13.236	3	4.412	8.61	0.000
Within Groups	80.454	157	0.512		
Total	93.69	160			

In Table 7, a “One-Way ANOVA” analysis was applied to the relationship between career decidedness and age function. The examination results showed that at a

significance level of 0.05, $F=8.61$; $p=0.000<0.05$, indicating that the differences between groups are statistically significant. Consequently, career decidedness varies among the groups by the age variable. Therefore, hypothesis H_3 is accepted.

Table 8 below presents the Tukey analysis results for the relationship between career decidedness and age function among the groups.

Table 8. Tukey Analysis Results of Career Decidedness and Age Functions Across Groups

(I) YOUR AGE	(J) YOUR AGE	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
19 y/o and younger	20-21y/o	-0.018	0.169	1	-0.459	0.422
	22-23 y/o	0.366	0.146	0.064	-0.014	0.748
	24 y/o and older	-.423*	0.158	0.04	-0.834	-0.013
20-21 y/o	19 y/o and younger	0.018	0.169	1	-0.422	0.459
	22-23 y/o	0.385	0.167	0.103	-0.049	0.821
	24 y/o and older	-0.405	0.177	0.107	-0.866	0.055
22-23 y/o	19 y/o and younger	-0.366	0.146	0.064	-0.748	0.014
	20-21 y/o	-0.385	0.167	0.103	-0.821	0.049
	24 y/o and older	-0.790*	0.155	0	-1.195	-0.386
24 y/o and older	19 y/o and younger	0.423*	0.158	0.04	0.013	0.834
	20-21 y/o	0.405	0.177	0.107	-0.055	0.866
	22-23 y/o	0.790*	0.155	0	0.386	1.195
	24 y/o and older	-0.790*	0.155	0	-1.209	-0.372

In Table 8, the results of the Tukey Analysis for career decidedness and age groups show that there is a difference between the group aged 19 and younger and the group aged 24 and older. No difference was found in the 20-21 age groups. The 22-23 age groups show differences with the 24 and above age group, and similarly, the 24 and older age group differs from both the 19 and younger and the 22-23 age groups.

Table 9 below presents the analysis results for hypothesis H_4 .

Table 9. Relationship Between Career Decidedness and GPA Variable (H_4)

ANOVA					
Career Decidedness					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	0.093	2	0.046	0.078	0.925
Within Groups	93.597	158	0.592		
Total	93.69	160			

In Table 9, "One-Way Anova" analysis was applied to examine the relationship between career decidedness and GPA. The examination results show that at the 0.05 significance level, $F=0.078$; $Sig.=0.925>0.05$, indicating that the difference between groups

is not statistically significant. Therefore, career decidedness does not differ by the GPA variable, therefore hypothesis H_4 is rejected.

Tables 10 and 11 present the analysis results for hypothesis H_5 .

Table 10. Relationship Between AI Anxiety and Gender Variable (H_5)

Group Relationship					
	Your Genger	N	Mean	Std. Deviation	Std. Error Mean
AI Anxiety	Male	59	2.644	1.228	0.159
	Female	102	3.078	0.981	0.097

According to Table 10, the analysis results show that there is no significant difference between the mean scores for career decidedness and gender. To determine whether this difference is statistically significant, it is necessary to examine the p-value. This analysis is provided in Table 11 below.

Table 11. Analysis of the Relationship Between AI Anxiety and Gender Function

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
AI Anxiety	Equal variances assumed	9.883	0	-2.463	159	0.015	-0.434	0.176	-0.782	-0.086
	Equal variances not assumed			-2.321	100.876	0.022	-0.434	0.187	-0.805	-0.06

Table 11 presents the results of the independent “One-Sample T-test” for the relationship between AI anxiety and gender. The analysis shows that the significance value (Sig.) is 0.015, which is lower than 0.05, indicating a significant difference. Therefore, hypothesis H_5 is accepted.

The results of hypothesis H_6 analysis are provided in Tables 12 and 13 below.

Table 12. Relationship Between AI Anxiety and Age Variable (H_6)

ANOVA					
AI Anxiety					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	24.911	3	8.304	7.804	0
Within Groups	167.04	157	1.064		
Total	191.95	160			

Table 12 presents the results of the “One-Way ANOVA” analysis for the relationship between AI anxiety and age. The analysis reveals that at the 0.05 significance level,

F=7.804 and p=0.000, indicating a statistically significant difference between the groups. Thus, AI anxiety varies according to age. Therefore, hypothesis H_6 is accepted.

Table 13 provides the results of the Tukey post-hoc analysis for the relationship between AI anxiety and age across different groups.

Table 13. Investigation of Tukey Analysis on AI Anxiety and Age Functions Across Groups

(I) YOUR AGE	(J) YOUR AGE	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
19 and younger	20-21	-0.526	0.244	0.141	-1.162	0.108
	22-23	-1.018*	0.211	0	-1.568	-0.468
	24 and older	-.630*	0.227	0.032	-1.221	-0.038
20-21	19 and younger	0.526	0.244	0.141	-0.108	1.162
	22-23	-0.491	0.241	0.181	-1.118	0.136
	24 and older	-0.103	0.255	0.978	-0.767	0.560
22-23	19 and younger	1.018*	0.211	0	0.468	1.568
	20-21	0.491	0.241	0.181	-0.136	1.118
	24 and older	0.387	0.224	0.314	-0.195	0.971
24 and older	19 and younger	.630*	0.227	0.032	0.038	1.221
	20-21	0.103	0.255	0.978	-0.560	0.767
	22-23	-0.387	0.224	0.314	-0.971	0.195

Table 13 presents the results of the Tukey post-hoc analysis for the relationship between AI anxiety and age groups. According to these results, there are differences between the 19 years and younger group and both the 22-23 years and 24 years and older age groups. No significant differences were found within the 20-21 years group. Additionally, the 22-23 years group differs from the 19 years and younger group, and the 24 years and older group also differs from the 19 years and younger group.

Table 14 provides the results for hypothesis H_7 analysis.

Table 14. Relationship Between AI Anxiety and GPA Function (H_7)

ANOVA					
AI Anxiety					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.449	2	0.724	0.601	0.55
Within Groups	190.502	158	1.206		
Total	191.95	160			

Table 14 shows the results of the "One-Way ANOVA" analysis for the relationship between AI anxiety and grade point average. The analysis revealed that, at a significance level of 0.05, F=0.601 and p=0.55, indicating that the differences between groups are not

statistically significant. Therefore, AI anxiety does not vary according to the grade point average. Consequently, hypothesis H_7 is rejected.

The acceptance/rejection status of the hypotheses formulated in the study is summarized in Table 15 below.

Table 15. Acceptance/Rejection Status of Hypotheses Based on Analysis Results

Hypotheses	Acceptance /Rejection Status
H_1 : There is a negative relationship between the increase in AI anxiety among accounting profession candidate students and their career decidedness.	ACCEPT
H_2 : The career stability of accounting profession candidate students varies significantly by the gender variable.	REJECT
H_3 : The career stability of accounting profession candidate students varies significantly by the age variable.	ACCEPT
H_4 : The career stability of accounting profession candidate students varies significantly by the GPA variable.	REJECT
H_5 : The artificial intelligence anxiety of accounting profession candidate students varies significantly by the gender variable.	ACCEPT
H_6 : The artificial intelligence anxiety of accounting profession candidate students varies significantly by the age variable.	ACCEPT
H_7 : The artificial intelligence anxiety of accounting profession candidate students varies significantly by the GPA variable.	REJECT

Table 15 summarizes the acceptance/rejection statuses of the hypotheses. Accordingly, four hypotheses (including the main hypothesis H_1 , H_3 , H_5 , and H_6) are accepted, while three hypotheses (H_2 , H_4 , and H_7) are rejected.

7. Conclusion

It is an undeniable fact that the use of AI will have both positive and negative aspects in the accounting profession, as it does in all professional fields. The positive aspects of AI usage include a reduction in the workforce, prevention of paper waste through digital record-keeping, savings in labor, and a decrease in error rates. On the other hand, its negative aspects include initial concerns about future careers and issues related to adapting to digital technology.

This study examined the career decidedness and AI anxiety among accounting students at the Zeliha Tolunay School of Applied Technology and Business, Burdur Mehmet Akif Ersoy University. The reliability analysis revealed a "Cronbach's Alpha" value of 0.910, which falls within the range of $0.80 < \alpha < 1$, indicating that the scale is considered "highly reliable." The results showed that 37.2% of participants were male and 62.8% were female. The career decidedness was found to be positive, with a score range of 3.4558, while AI anxiety was at a moderate level, with a score range of 2.9130. Hypotheses H_1 , H_3 , H_5 , and H_6 were accepted, while hypotheses H_2 , H_4 , and H_7 are rejected.

The findings of this study reveal the need to develop students' accounting education with a focus on artificial intelligence in terms of the future of the accounting profession. Courses on artificial intelligence and problem solving activities will be added to the curriculum and will ensure that they are ready for the accounting profession with artificial intelligence. Accounting students will gain data analysis, interpretation and

critical thinking skills by receiving artificial intelligence supported education. In addition, using AI-supported tools in the education process will provide ease of application of AI-integrated financial reporting and critical thinking skills in professional life.

Future studies could compare the results of this research by conducting similar investigations in other departments or universities that train accounting professionals. Additionally, research could be carried out with candidates from other professions within the same age groups, allowing for a comparison of views and opinions between accounting candidates and those from other fields.

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