ARE FUTURE AUDITORS READY FOR AI?

PRELIMINARY FINDINGS • RESEARCH IN PROGRESS

Perception of undergraduate accounting students on the intended use of AI in external auditing in a faith-based higher education institution in Papua New Guinea

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Why this study: AI is transforming external auditing, yet little is known about how accounting students in Papua New Guinea perceive it or what shapes their readiness to use it.

Aim: What shapes Year 4 accounting students' intention to use AI in auditing?

Research design: Quantitative
Approach: Cross-sectional survey of 137 Year 4 students; 106 usable responses.
Framework: TAM + Theory of Planned Behaviour + UTAUT.

THE MODEL LINKS AWARENESS, SUPPORT AND ATTITUDE TO INTENDED USE

Three predictors were tested against intention to use AI (5-point scale means shown).

PREDICTORS
Awareness • 4.17
Support • 2.83
Attitude • 3.78

STUDY DESIGN
25-item Likert survey • n = 106
Expert-reviewed & pilot-tested
Regression, t-tests & ANOVA

INTENDED USE
Mean • 3.86
63% explained
Higher: males, 24+

WHAT SHAPES INTENTION

Attitude: strongest predictor (62%)

Awareness & support act through attitude

No difference by country of origin

Future research: actual AI use, a refined awareness measure, comparisons across PNG and the Pacific.

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WHAT THE EVIDENCE SAYS

Students are ready: high awareness and a clear intention to use AI in auditing.

Support lags: institutional support was rated only moderate.

Attitude matters most: more than knowledge or support, it drives intention to use AI.

Caution: findings are preliminary and may be refined. Awareness findings are tentative (low scale reliability).

WHAT TO DO NEXT

Partner with audit firms to align the curriculum with industry AI practice.

Build hands-on AI audit practice into accounting courses.

Invest in AI software, reliable access and staff training.

Teach responsible AI use grounded in integrity and stewardship.