

INTISARI

Perkembangan transformasi digital, khususnya *Artificial Intelligence (AI)*, telah membawa perubahan signifikan dalam berbagai bidang, termasuk praktik akuntansi. AI dipersepsikan memiliki potensi besar dalam meningkatkan efisiensi, akurasi, serta kecepatan pengolahan dan analisis data keuangan. Namun demikian, penerapannya juga dihadapkan pada berbagai tantangan, seperti kesiapan organisasi, keterbatasan kompetensi sumber daya manusia, risiko bias algoritma, keamanan data, serta implikasi etis dan profesional. Penelitian ini bertujuan untuk memahami dan menganalisis persepsi pemangku kepentingan internal PT X, sebuah perusahaan manufaktur yang belum mengadopsi AI secara formal, terkait penerapan AI dalam pekerjaan akuntansi. Penelitian menggunakan paradigma *interpretive social science* dengan pendekatan kualitatif melalui studi kasus.

Data dikumpulkan melalui wawancara semi-terstruktur dan observasi terhadap pemangku kepentingan dari divisi akuntansi dan teknologi informasi, kemudian dianalisis menggunakan thematic analysis dengan triangulasi data. Hasil penelitian menunjukkan bahwa AI dipandang sebagai alat bantu yang berpotensi mendukung pekerjaan akuntansi, terutama pada tugas-tugas rutin dan analitis, namun belum siap diadopsi secara menyeluruh karena keterbatasan strategi, infrastruktur, dan kompetensi. Selain itu, isu etika, dan tanggung jawab profesional menjadi perhatian utama. Penelitian ini menegaskan pentingnya peran manusia dalam pengawasan dan pengambilan keputusan serta perlunya tata kelola yang jelas dalam penerapan AI.

Kata Kunci: *Artificial Intelligence (AI)*; **Pekerjaan Akuntansi**; **Persepsi Pemangku Kepentingan**

ABSTRACT

The development of digital transformation, particularly Artificial Intelligence (AI), has brought significant changes in various fields, including accounting practices. AI is perceived to have great potential in improving the efficiency, accuracy, and speed of financial data processing and analysis. However, its implementation also faces various challenges, such as organizational readiness, limited human resource competencies, the risk of algorithmic bias, data security, and ethical and professional implications. This study aims to understand and analyze the perceptions of internal stakeholders of PT X, a manufacturing company that has not yet formally adopted AI, regarding the application of AI in accounting work. The study uses an interpretive social science paradigm with a qualitative approach through case studies.

Data were collected through semi-structured interviews and observations with stakeholders from the accounting and information technology divisions, then analyzed using thematic analysis with data triangulation. The results show that AI is seen as a tool that has the potential to support accounting work, especially in routine and analytical tasks, but is not yet ready for comprehensive adoption due to limitations in strategy, infrastructure, and competency. Furthermore, issues of ethics, and professional responsibility are key concerns. This study emphasizes the importance of human roles in oversight and decision-making and the need for clear governance in the application of AI to maintain the accountability of the accounting profession.

Keywords: *Artificial Intelligence (AI); Accounting Jobs; Stakeholder Perceptions*