From AI Literacy to AI-Ready Accountants: A Narrative Review for Integrating Generative AI into Accounting Education

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ABSTRACT

Generative artificial intelligence (GenAI) is reshaping accounting education, particularly by changing how students access information, develop analytical abilities, and approach accounting tasks. While AI literacy serves as a starting point for understanding and using these technologies, experience with AI tools does not automatically equate to the skills needed to be a responsible and effective professional practice. This review article explores the potential for building AI literacy to an accounting-specific AI competency and a professional AI readiness. The review is based on a structured search in the Scopus database that yielded 60 records, which was supplemented with relevant literature from other sources, and is a synthesis of conceptual and empirical views on GenAI integration in accounting education. The conversation is structured around five themes, all related to each other: (1) GenAI and the transformation of accounting education; (2) AI literacy and accounting-specific AI competency; (3) Integrating GenAI into the teaching, learning and assessment of accounting education; (4) Critical thinking, professional judgment, and ethical responsibility; and (5) Curriculum development for AI-ready accountants. The synthesis indicates that GenAI can support explanation, idea generation and selected accounting tasks, but its outputs require verification because fluency does not guarantee accuracy or professional appropriateness. Accounting education should therefore combine disciplinary knowledge with the ability to formulate appropriate tasks, assess AI-generated outputs, consult authoritative sources, protect confidential information, and explain decisions. A developmental pathway is proposed in which AI literacy supports accounting-specific competency, critical evaluation and ethical professional judgment, culminating in AI readiness. The review offers implications for curriculum design, assessment, educator development and future research. The pathway is a conceptual synthesis of the reviewed literature and requires empirical validation.

Keywords: generative artificial intelligence, AI literacy, accounting education, AI competency, professional readiness

INTRODUCTION

Generative artificial intelligence (GenAI) including large language models like ChatGPT can provide explanations, summaries, code and proposed solutions from natural-language prompts. The ability to use these tools brings opportunities for higher learning but on the other hand, it also raises questions about factual accuracy, students' self-direction, and their responsible use of created content. These questions hold special significance for accounting education, as accounting work requires context-sensitive judgement as well as technical knowledge.

GenAI can help in explaining accounting standards, initial analysis and accounting alternative options. However, a reasonable answer cannot be a proper answer. The study by Eulerich et al. (2024) demonstrates that the accuracy of ChatGPT in answering accounting and auditing questions varies according to the ability of the ChatGPT model and the testing environment. Similarly, Tharapos et al. (2025) found that there are variations in performance levels between different complexity levels of assessment. The results indicate that

students should not only be taught how to get the answers but also how to assess the evidence and reasoning behind those answers when they are provided by AI.

The impact of GenAI on the knowledge task assessment relationship demands that accounting educators think about the implications of these changes. Students might prefer to receive immediate responses but doubt the trustworthiness of the information generated by AI (Sundkvist & Kulset, 2024). Ballantine et al. (2024) also suggest that the use of AI could be a chance to revisit the goals and essential features of accounting education. The challenge is not so much to get a student to use a tool as to teach him or her to make informed and responsible decisions about using a tool.

The difference between AI literacy and AI competency (specific to accounting) and AI readiness (professional) is important. General literacy provides an understanding of AI capabilities, limitations and risks. Competency is using this knowledge for specific accounting activities, and readiness also means adaptation, ethical responsibility and professional accountability. Chiu et al. (2024) offer a valuable distinction between knowledge and skills in application, which will need to be adapted to an educational context of accounting.

While there are existing works on GenAI applications, student perceptions, assessment and responsible AI, these are not necessarily reflective of the translation of foundational concepts of AI into accounting-specific skills and professional readiness. This review addresses this conceptual and educational problem through combining these strands. It poses the question: What can the current literature tell us about creating AI-ready accountants by leveraging GenAI in accounting education? The contributions are aimed at clarifying the three core concepts, critically structuring the literature into five themes related to the concepts, and suggesting a tentative developmental trajectory for curriculum design and then empirical study.

METHODOLOGY

The method used in this study is a narrative literature review to analyze the integration of generative artificial intelligence (GenAI) in accounting education with a specific focus on accounting AI literacy, accounting-specific competencies and professional AI readiness. The sources used to identify relevant literature were mainly Scopus with a comprehensive coverage of scholarly accounting, education and information technology publications. On 10 October 2026, a literature search was performed using the keywords associated with GenAI, AI literacy, AI competencies and accounting education. The search was limited to publications from 2024 to 2025 and conducted by searching within article titles, abstracts, and keywords with the following search string: TITLE-ABS-KEY (("generative AI" OR GenAI OR ChatGPT OR "large language model*" OR "AI literacy" OR "AI competence*" OR "AI readiness" OR "AI skill*" OR "artificial intelligence literacy") AND ("accounting education" OR "accounting student*" OR "accounting curriculum" OR "accounting profession*" OR "accounting professional*" OR "accounting teaching" OR "accounting learning")) AND PUBYEAR > 2023 AND PUBYEAR < 2026. There were 60 records found with this search. Further scholarly and institutional publications were consulted for their conceptual and professional background. In order to complete the review and synthesis of the literature, five themes were identified and taken into consideration, namely: (1) GenAI and the transformation of accounting education; (2) AI literacy and accounting-specific AI competency; (3) Integrating GenAI into the teaching, learning and assessment of accounting education; (4) Critical thinking, professional judgment, and ethical responsibility; and (5) Curriculum development for AI-ready accountants. The literature was synthesized narratively, highlighting themes, emerging issues, gaps in research and implications for education related to the integration of GenAI in accounting education, specifically in the preparation of accounting graduates with the competencies of AI in their professional practice.

RESULTS AND DISCUSSION

Theme 1: GenAI and the Transformation of Accounting Education

As a learning tool, GenAI impacts accounting education, and as a technology, it is becoming increasingly relevant to accounting professional tasks. Dong et al. (2024) provides an overview of a wide variety of accounting and finance classroom applications, beyond prompt writing, as a rationale for classroom

discussions. Students should be able to identify the relationship between explanations and analysis that they have created and the standards, evidence, and decisions they face in accounting work.

The educational opportunities include immediate explanation, alternative examples, preliminary document analysis and the development of teaching cases. The uses may be helpful for students to negotiate challenging concepts, but the educational impact will depend on how the students use the product. The activity can be confusing if it is presented as a replacement for but not a basis for reasoning about the accounting treatment. Student perceptions of usefulness must then be considered with the concern for trustworthiness (Sundkvist & Kulset, 2024).

Another example of this is that accounting students tell a different story about adoption and critical use. A 2025 survey of 259 accounting students and 126 non-accounting students revealed high levels of weekly use, generally to gain a better understanding of complex accounting concepts, and accounting students were less likely than non-accounting students to simply accept the outputs generated by AI without verifying the accuracy, bias, and currency (Zhou & Luo, 2025). This aligns with the findings of Sundkvist and Kulset (2024), which showed that the respondents found ChatGPT useful, yet they were aware of the trust concerns. These studies collectively indicate that the quality of students' engagement is a key concern that needs to be addressed in the context of educational integration, rather than just their use of GenAI.

An additional stress is the apparent fluency and actual reliability. Eulerich et al. (2024) show that model performance is dependent on testing conditions. This warns not to assume that performance in one task constitutes general competence as a professional. Instructional teachers of accounting must have students locate assumptions, refer to authoritative standards, and defend a response. The transformation needed is therefore pedagogical, not less but more important, as technical knowledge is a means of verifying the output of the AI, not a hindrance.

Theme 2: AI literacy and accounting-specific AI competency

AI literacy, AI competency and AI readiness are interconnected but different goals in education. Literacy involves comprehending the capabilities of AI systems, their drawbacks, dangers, and conditions for proper use. Competency is the proficiency required to perform that knowledge in a specific task. In the context of the humanities, the distinction between knowing about AI and applying its knowledge is important, as is highlighting ethical and reflective aspects of AI (Chiu et al., 2024). Their model is informative, but it has not been validated specifically for professional accounting situations.

Understanding and knowledge of a discipline are needed to combine to develop competency in accounting. For instance, a student who would use GenAI to think about a lease accounting issue should set out the facts, determine the reporting requirements, evaluate the proposed treatment, and explain what corrections, if any, would be needed. The apparent quality of an AI-generated response does not, by itself, demonstrate student competency. There is a need to verify the output, do contextual interpretation and defend the communication.

Empirical evidence from various educational contexts substantiates the differentiation between AI adoption and professional readiness. The direct impact of digital literacy was not significant, while information literacy had a positive significant predictive effect on the adoption of AI among the accounting students participating in the study, which involved 528 students across seven Lebanese universities. Abdo-Salloum and Al-Mousawi (2025) also showed that the perceived ease of use and perceived usefulness affected the adoption of the technology. In the same vein, AI literacy was found to be related to diagnostic/prognostic skills, and the latter was associated with risk management skills in a study of 400 students of the Thai Generation Z in accountancy school (Meesook et al., 2025). While these studies explored various outcomes, the results indicate that knowledge of AI tools is not enough to equip workers with the skills needed to practice in the profession of accounting. Instead, effective integration of AI must involve critical thinking, assessing information, and using insights from AI to guide accounting tasks. In sum, the results confirm the significance of distinguishing between the core AI literacy and the more accountant-specific competencies and general professional AI readiness.

AI readiness is broader than either literacy or task competency. It covers adaptability to tools and tasks, the right level of control where AI application is not appropriate, the protection of confidential information and assuming professional responsibility. Familiarity does not mean readiness when it comes to the use of AI. These differences are for this review only and do not constitute a validated measurement scale. While AI tools are evolving in accounting, the key accounting knowledge and the traditional accounting practices should not be neglected. There are still some situations in educational and professional environments where financial transactions and accounting information still exist manually, and students should be able to prepare, interpret and verify accounting information without relying on digital technology. Hence, AI literacy needs to be seen as an additional capability, not a replacement for existing accounting principles, competency and professional ethics.

Concept	Working definition	Illustrative learning evidence
AI literacy	Understanding AI capabilities, limitations, risks and appropriate use.	Explains why a generated accounting answer could be wrong or incomplete.
Accounting-specific AI competency	Applying AI to accounting tasks and verifying output against standards, facts and evidence.	Identifies and corrects an unsupported accounting treatment with authoritative support.
AI readiness	Adapting and acting responsibly in AI-enabled accounting work while retaining accountability.	Chooses when to use AI, protects data, documents checks and justifies a professional decision.

Table 1. Working distinctions between AI literacy, accounting-specific AI competency and AI readiness.

Theme 3: Integrating GenAI into the Teaching, Learning and Assessment of Accounting Education

With the synthesis, three complementary teaching orientations arise: learning about AI, learning with AI and learning to evaluate AI. Knowledge about AI provides understanding of model behavior, uncertainty, privacy and limitations. AI-guided learning allows for using the model to explain, provide feedback, and do initial analysis. The process of learning how to evaluate AI involves questioning results, checking for sources and explaining conclusions. The third orientation is the most crucial one in accounting since there may be valid theories that contradict official rules.

These can be made visible by means of authentic tasks. Financial reporting students may compare an accounting treatment that has been generated with a relevant standard. An AI-generated risk assessment could lead to auditing students identifying unsupported assertions in the risk assessment. Students of management accounting may review assumptions and calculations, and students of taxation may review explanations and verify with the existing legislation. This should include information on the acceptable use of AI, evidence of independent thinking, and any disclosure obligations.

Research on assessment indicates a need for caution. In the assessments that they examined, ChatGPT was more successful on lower and middle order tasks than higher order tasks, according to Tharapos et al. (2025). Higher order tasks are not exempt from AI support, however, in design tasks that demand explanation, comparison, verification and judgement, this is good support. Students can be asked to comment on an AI answer, correct it, and find verification sources and defend their conclusions orally and in writing.

These recommendations are supported by pedagogical evidence in practice. An AI-generated cost accounting assignment for 39 students was successfully implemented, integrated with manual rework and critical error review, and was reported to have been engaging and to have offered positive perceived learning benefits (Wiseman & Foster, 2025). This example illustrates a verification process that can be incorporated into an authentic accounting task but cautions that due to the limited sample and the self-reported outcomes, statements about general effectiveness must be made with care. There was no direct correlation between the frequency of usage and the performance in the course, but there was a correlation between ChatGPT expertise and course performance in another study that examined an accounting data analytics course (Blondeel et al., 2025). It's crucial to note that exposure to AI cannot equate to learning or competence.

There is a need to balance GenAI in accounting education between its use as a support tool and for assessment. GenAI could help teaching and learning by providing guidance, explaining concepts, creating learning materials, identifying and utilizing video learning resources, and providing structured learning tasks that will help students reflect on accounting information in a critical way. However, the use of its application must be under proper academic supervision and institutional rules. Traditional pen and paper exams and other independently assessed exams continue to play an important role in determining students' independent understanding of the accounting principles, technical calculations, analytical reasoning and professional judgment. These tests allow for the demonstration of competency without the use of AI assistance. Meanwhile, thoughtfully crafted AI-supported learning tasks can supplement standard assessments, fostering students' skills in fact-checking, detecting inaccuracies, and making responsible decisions. The goal is not to replace existing assessment methods but to make the most of technological integration with respect to maintaining essential accounting skills and the integrity of the learning process.

Theme 4: Critical Thinking, Professional Judgement and Ethical Responsibility

Critical evaluation and judgement by the professional are closely linked but analytically different. Critical evaluation is related to the accuracy, completeness and evidential support of a generated response. Professional judgement is the ability to determine what to do with that information in a specific accounting situation, whether it involves uncertainty or missing information. The functionality of both cannot be outsourced due to the fact that an AI response is fluent.

Professional ethics introduces responsibilities related to confidentiality, privacy, transparency, bias and integrity and accountability. The guidance of UNESCO includes the educational use of the Internet with a human approach and institutional responsibility (Miao & Holmes, 2023). Within accounting classes, such principles should be used in making practical decisions regarding the applicability of data to an AI system; the sources to be verified; and how assistance will be disclosed. Students must remain capable of justifying their decisions independently.

Unresolved tensions are noted in the assessment literature too. In a recent study, Dosumu et al. (2025) discussed how the uncertainty of GenAI has rendered accounting assessment to be in need of further adaptation. They are specific responses to the situation and cannot be construed to indicate universal prevalence or misbehavior. The study is consistent with the designs of assessment that make student reasoning visible and allow for some form of verification of student thinking, and it further reflects the fact that the ability of models and institutional practices are still evolving.

These requirements also make the proposed developmental sequence more complicated. Ethical judgment does not only start after the skill has been mastered. Instead, moral principles and responsibility must guide the initial contact with AI and the way one learns from it. Similarly, the critical evaluation should grow in conjunction with its accounting-specific application. The proposed framework is therefore best conceived as a continuum of focus on the various stages, which are not necessarily distinct or necessarily sequential skills.

Theme 5: Curriculum Development for AI-ready Accountants

Professional readiness is not likely to be achieved through one workshop or one tool specific elective. The learning outcomes, tasks and assessments in accounting programs must be mapped out and sequenced together. UNESCO's AI competency framework for students focuses on human-centered thinking, ethical considerations, applications, and system design, progressing from understanding to application and creation (Miao et al., 2024). While these general principles can be applied to accounting curricula, their implementation in higher education and accounting practice needs to be assessed.

Courses on basic AI concepts, its limitations and the responsible use of AI can be given. Structured tasks of verification could be included in financial reporting, auditing, taxation and management accounting in intermediate courses. In advanced courses, uncertain facts, conflicting evidence and professional scenarios can be included where students are required to record the rationale for accepting, modifying or rejecting an AI

recommendation. This integration links AI skills to existing discipline learning outcomes, not as stand-alone technical skills.

There are also recent experiences of teachers that offer another perspective. McBride and Rose (2026) share the issues that accounting educators in five countries are concerned about regarding academic integrity, invigilated examinations, ethical uncertainty and unequal support received by educators. Their qualitative results indicate that the reform of the curriculum is not only dependent on the initiative of the individual educator. Supporting staff development, assessment policy and institutional governance go hand in hand with students facing competency development.

Institutional and educator readiness is equally important. Staff need opportunities to test out AI tools, to redesign assessments and to ensure a consistent approach to data protection and disclosure. Realistic case scenarios and comments from employers and professional organizations can be included. But it is a question of empirical evidence whether specific curriculum interventions contribute to graduates' professional readiness.

Curriculum stage	Illustrative learning outcome	Learning and assessment activity
Foundation	Recognize AI capabilities, limitations and responsible-use requirements.	Explain errors and risks in a generated accounting response.
Intermediate	Verify AI-assisted work using accounting knowledge and authoritative sources.	Critique and correct an AI-generated reporting or audit analysis.
Advanced	Exercise and communicate accountable professional judgment.	Defend a decision in a complex case, documenting verification and ethical considerations.

Table 2. Illustrative curriculum alignment proposed from the narrative synthesis; not an empirically evaluated intervention.

Conceptual Synthesis: A Developmental Pathway to AI Readiness

The five themes can be used in a conceptual sequence to help students build AI literacy to engage with AI; then AI skills, competency, and/or tasks are connected to disciplines, and critical evaluation and professional judgment lead to responsible decision-making. Professional AI readiness is the general skill of integrating these skills flexibly in dynamic work environments. This formulation is not designed to assert that there is a linear causal chain in the literature but to tie learning to professional expectations.

Proposed pathway: AI literacy → AI competency (specific to accounting) → critical evaluation → professional judgement and ethics → AI readiness. At every level - accounting knowledge, professional standards, human accountability and ongoing reflection.

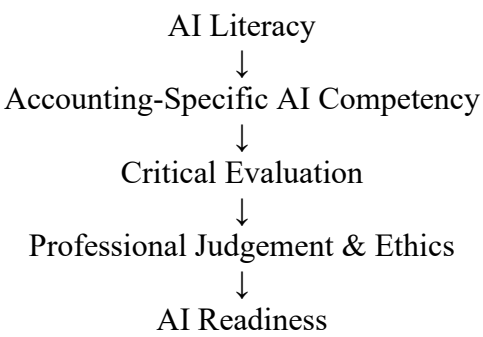


Figure 1. Proposed Pathway for Developing AI-Ready Accounting Graduates.

Figure 1 shows a proposed pathway for developmental focus but not necessarily chronological order. Critical evaluation and ethics also are present throughout the pathway and can be revisited when the tasks become more complex. The importance of this qualification lies in the fact that the literature reviewed does not support the ordering, does not show causal relationships and does not provide a reliable scale of progression to measure. Further studies are needed to determine if these dimensions are independent of each other and if they interact to predict effectiveness in actual accounting contexts.

Implications for Accounting Education

The synthesis indicates that programs ought to be spread across courses and not just be based on a single topic. Curriculum teams have the ability to spot where the foundations of literacy are introduced, where verification is practised and where there is independent judgment in place. Table 2 provides a possible alignment, but individual institutions should align it to their learning outcomes and regulatory requirements. In the context of teaching, AI-generated results should be used as a starting point for investigation and exploration, not as definitive answers. Assessment should be based on clear guidelines for the use of prohibited tools, tools that may be used, and tasks that incorporate AI. Rubrics may provide the opportunity for rewards for technical accuracy, evidence, explanation of assumption(s), ethical awareness, and defensible conclusions. Staff training and regular reminders of confidentiality, disclosure, and accessibility are a precondition for responsible implementation for institutions. Working with practitioners can facilitate the identification of realistic use situations and limitations in professional education. An AI central educational priority is to produce graduates with the understanding of when AI can help, when the output should be checked and when human expertise should replace it. The level of integration of GenAI should also depend on the readiness of institutions, the availability of technology, and the professional needs of various accounting contexts. A gradual approach can be taken where institutions provide instructional activities using AI systems to supplement traditional instruction but not to replace important hand-on accounting activities or self-study exams. This method takes into account that accounting graduates need to be competent in the preparation and evaluation of financial information, uphold ethical and professional standards and demonstrate professional judgment in the use of technology and traditional accounting. Hence, the implementation of AI readiness should not only be in terms of the ability to utilize emerging technologies responsibly but also in the ability to identify when the use of such technologies is not appropriate or necessary.

LIMITATIONS AND FUTURE RESEARCH

This review provides a selective narrative synthesis of all available research and does not comprehensively summarize every study. The final Scopus search was done for 2024 and 2025 and may not include work outside of that period or not be indexed in Scopus. It is also possible that the range of perspectives represented is affected by relevance-based publication selection and use of additional conceptual sources. Furthermore, the capabilities of GenAI are changing quickly, which might restrict the ability to easily transfer results to different versions and contexts. The developmental pathway is still rather hypothetical and needs to be tested empirically. The capabilities of GenAI are changing rapidly, and the results of a specific model, prompt or task could not necessarily apply to other settings. There are some frameworks that are not developed in the context of professional accounting education that provide information to the discussion. Importantly, the proposed pathway remains conceptual and requires empirical validation, it has not been proven to be a causal model or an assessment tool. Future studies are needed to create and test AI competency scales for accounting tasks, determine if verification-based learning tasks enhance students' error detection capabilities, and compare assessment strategies that allow various degrees of AI support. They might also investigate the influence of teacher practices on teacher effectiveness, employer expectations for entry-level AI readiness, and the validity of the proposed framework for predicting the performance of entry-level AI readiness on realistic work-based tasks.

CONCLUSION

While GenAI provides potential for new opportunities in accounting teaching and learning, the competent use of GenAI tools and confidence in prompting involves more than access to a tool. Students in accounting need to be taught how to use the skills of their discipline, ensure that their products are consistent with authoritative

evidence, acknowledge uncertainty, safeguard information, and articulate their thinking. This review distinguishes AI literacy, accounting-specific AI competency and AI readiness, and connects them through five themes of education system, teaching, assessment, ethics and curriculum development. The most important thing it added is a provisional frame of the development of AI readiness as the integration of knowledge, task-specific application, critical evaluation and responsible professional judgment. The framework provides a foundation for curriculum discussion and empirical testing but is not a valid description of student progression. To train AI-ready accountants requires more than just teaching them how to work with AI; it's about teaching them how to think critically about AI and still be accountable for their work.

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