

INTISARI

Perkembangan teknologi kecerdasan buatan (AI) menuntut mahasiswa akuntansi memiliki kompetensi digital yang tinggi, namun adopsi AI di kalangan mahasiswa masih menunjukkan kualitas yang tidak merata dan pemanfaatan yang cenderung dangkal. Penelitian ini bertujuan untuk menguji peran mediasi AI readiness dalam hubungan antara *technology readiness*, *self-determination*, dan *AI adoption*. Penelitian menggunakan pendekatan kuantitatif dengan desain survei terhadap 130 mahasiswa akuntansi di Indonesia yang dipilih melalui *purposive sampling* dan data dianalisis menggunakan metode PLS-SEM dengan SmartPLS 4.0. Hasil menunjukkan AI readiness secara signifikan memediasi pengaruh dimensi optimisme dan inovasi terhadap adopsi AI secara positif, sedangkan dimensi ketidaknyamanan dan ketidakamanan menunjukkan efek mediasi negatif. AI readiness juga terbukti memediasi hubungan antara dimensi otonomi, kompetensi, dan keterhubungan dengan adopsi AI. Selain itu, ditemukan pengaruh langsung dan positif yang sangat kuat dari AI readiness terhadap adopsi AI ($\beta = 0,722$), yang menjadi faktor paling dominan dalam model. Selanjutnya, pada hasil *Multi Group Analysis* (MGA) menunjukkan tidak terdapat perbedaan signifikan pada jalur hubungan antar variabel antara mahasiswa jenjang sarjana dan pascasarjana, yang mengindikasikan konsistensi fenomena adopsi AI di berbagai tingkat pendidikan akuntansi. Secara teoretis, penelitian ini mengintegrasikan *Technology Readiness Index* (TRI) dan *Self-Determination Theory* (SDT) untuk menjelaskan peran faktor teknis dan psikologis dalam membentuk perilaku adopsi AI. Temuan ini memberikan implikasi praktis bagi institusi pendidikan tinggi untuk menerapkan pendekatan komprehensif yang mengintegrasikan kesiapan teknis dan motivasi internal mahasiswa dalam menghadapi transformasi AI pada profesi akuntansi.

Kata kunci: adopsi AI, kesiapan AI, *self-determination theory*, kesiapan teknologi, mahasiswa akuntansi.

ABSTRACT

The development of artificial intelligence (AI) technology requires accounting students to possess high digital competence. However, AI adoption among accounting students still shows uneven quality and tends to be superficial. This study aims to examine the mediating role of AI readiness in the relationship between technology readiness, self-determination, and AI adoption. A quantitative approach with a survey design was employed, involving 130 accounting students in Indonesia selected through purposive sampling, and the data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0. The results show that AI readiness significantly mediates the influence of the optimism and innovativeness dimensions on AI adoption in a positive direction, whereas the discomfort and insecurity dimensions show a negative mediating effect. AI readiness was also found to mediate the relationship between the autonomy, competence, and relatedness dimensions and AI adoption. Furthermore, AI readiness was found to have a very strong, direct, and positive effect on actual AI adoption ($\beta = 0.722$), making it the most dominant factor in the model. The Multiple Group Analysis (MGA) results indicate no significant differences in the relationship paths between undergraduate and postgraduate accounting students, suggesting that this AI adoption phenomenon is consistent across different levels of accounting education. Theoretically, this study integrates the Technology Readiness Index (TRI) and Self-Determination Theory (SDT) to explain the role of technical and psychological factors in shaping technology adoption behavior. These findings have practical implications for higher education institutions to adopt a comprehensive approach that integrates students' technical readiness and internal motivation in preparing them for the AI transformation in the accounting profession.

Keywords: AI adoption, AI readiness, self-determination theory, technology readiness, accounting students.