

ABSTRAK

**PENGARUH AI *LITERACY* TERHADAP
EMPLOYABILITY SKILLS MAHASISWA AKUNTANSI
UNIVERSITAS SANATA DHARMA**

Dian Citra Adiyani

NIM: 222114072

Universitas Sanata Dharma Yogyakarta

2026

Penelitian ini bertujuan untuk mengetahui pengaruh AI *Literacy* terhadap *Employability Skills* mahasiswa akuntansi Universitas Sanata Dharma. Tingkat pengangguran sarjana dan fenomena *skill mismatch di Indonesia*, serta transformasi profesi akuntansi akibat perkembangan kecerdasan buatan (AI), menjadi latar belakang perlunya penelitian ini.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data primer dikumpulkan melalui kuesioner *online* yang disebarikan kepada mahasiswa akuntansi angkatan 2022 dan 2023. AI *Literacy* diukur dengan empat dimensi (AI *Awareness*, AI *Usage*, AI *Evaluation*, dan AI *Ethics*), sedangkan *Employability Skills* diukur dengan lima dimensi (*Soft Skills*, *General Business Requirements*, *Audit and Assurance*, *Conceptual Knowledge*, dan *Special Topics in Accounting*). Analisis data dilakukan menggunakan *Partial Least Squares Structural Equation Modeling* (PLS-SEM).

Hasil penelitian menunjukkan bahwa AI *Literacy* berpengaruh terhadap *Employability Skills* dengan nilai koefisien jalur sebesar 0,746, nilai *t-statistic* 19,767, dan *p-value* 0,000. Temuan ini mengindikasikan bahwa semakin tinggi tingkat AI *Literacy* mahasiswa, maka semakin tinggi pula *Employability Skills* yang dimiliki. Penelitian ini merekomendasikan pengembangan kurikulum akuntansi yang adaptif terhadap teknologi AI serta peningkatan kesiapan kerja mahasiswa dalam menghadapi transformasi digital.

Kata Kunci: AI *Literacy*, *Employability Skills*, Mahasiswa Akuntansi, *Human Capital Theory*

ABSTRACT

***THE INFLUENCE OF AI LITERACY ON THE
EMPLOYABILITY SKILLS OF ACCOUNTING
STUDENTS AT SANATA DHARMA UNIVERSITY***

Dian Citra Adiyani

NIM: 222114072

Universitas Sanata Dharma Yogyakarta

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This study aims to determine the effect of AI literacy on the employability skills of accounting students at Sanata Dharma University. The graduate unemployment rate and the skills mismatch phenomenon in Indonesia, as well as the transformation of the accounting profession due to the development of artificial intelligence (AI), are the reasons for this research.

This study used a quantitative approach with a survey method. Primary data was collected through an online questionnaire distributed to accounting students from the 2022 and 2023 intakes. AI literacy was measured using four dimensions (AI awareness, AI usage, AI evaluation, and AI ethics), while employability skills were measured using five dimensions (soft skills, general business requirements, audit and assurance, conceptual knowledge, and special topics in accounting). Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

The result showed that AI literacy influenced employability skills, with a path coefficient of 0.746, a t-statistic of 19.767, and a p-value of 0.000. The finding indicated that the higher a student's AI literacy level, the higher their employability skills. This study recommended developing an accounting curriculum that adapted to AI technology and improving students' employability in the face of digital transformation.

Keywords: AI Literacy, Employability Skills, Accounting Students, Human Capital Theory