EVALUATING THE IMPACT OF ARTIFICIAL INTELLIGENCE ON ACCOUNTING SKILLS DEVELOPMENT, EMPLOYABILITY, AND ETHICAL DECISION-MAKING IN AFRICAN HIGHER EDUCATION

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Keywords

Artificial Intelligence, Accounting Education, Digital Transformation, Curriculum Innovation, Africa, Ethical AI

Abstract

Research Problem
Artificial intelligence (AI) is rapidly transforming accounting education globally, yet its integration within African higher education systems remains uneven. There is limited comprehensive understanding of how AI influences curriculum design, pedagogical approaches, and skill development in accounting education across African universities.
Methods
The study adopts a qualitative approach through a review and synthesis of recent literature on AI applications in accounting education, focusing on emerging trends, innovations, and institutional practices across Africa.
Theory
The study is grounded in technology-enhanced learning and human capital development theories, which emphasize the role of digital innovation in improving educational outcomes, as well as skill acquisition for evolving labor market demands.
Results
Findings indicate that AI facilitates adaptive learning, strengthens data analytics competencies, and enhances experiential learning through simulations and intelligent systems. It also contributes to a shift in accounting education from routine bookkeeping tasks toward higher-order skills such as critical thinking, ethical reasoning, and strategic decision-making. However, major challenges identified include limited digital infrastructure, insufficient faculty preparedness, ethical concerns related to data privacy and algorithmic bias, and uneven technological adoption across institutions.
Conclusion
The study concludes that while AI has strong potential to transform accounting education in Africa, its effective integration is constrained by infrastructural, institutional, and ethical challenges.

Key Contribution to Knowledge
This study contributes to existing literature by providing a contextual analysis of AI-driven transformation in accounting education within African universities, highlighting both opportunities and systemic barriers.
Recommendations
The study recommends comprehensive curriculum reform, increased investment in digital infrastructure, and capacity-building initiatives for educators. It also emphasizes the need for robust ethical governance frameworks to address data privacy and algorithmic bias, ensuring responsible and sustainable AI integration.

1. Introduction

Accounting education is undergoing a significant transformation driven by the rapid advancement of artificial intelligence (AI) and broader digital innovations associated with the Fourth Industrial Revolution. These developments are reshaping how knowledge is created, delivered, and applied within higher education systems, particularly in professional disciplines such as accounting. AI is increasingly influencing accounting practice through automation, data analytics, and intelligent decision-making tools, which are redefining required graduate competencies (Mhlanga, 2023; Nakano, 2022). As a result, accounting education is under pressure to evolve in order to remain relevant and aligned with industry expectations (Holmes & Douglass, 2022). However, many institutions still rely on traditional pedagogical approaches that are not fully equipped to prepare students for AI-driven workplaces, creating a widening gap between academic preparation and professional demands (Kroon et al., 2021). This situation highlights the urgent need to examine how AI can be systematically integrated to revolutionise accounting education in a sustainable and meaningful way.

The integration of AI into accounting education is increasingly recognised as a key driver of pedagogical innovation, with applications ranging from intelligent tutoring systems to automated assessment tools and adaptive learning platforms. These technologies enhance student engagement by enabling personalised learning pathways that respond to individual strengths and weaknesses (Onesi-Ozigagun et al., 2024; Gold et al., 2024). AI also strengthens the connection between theoretical instruction and practical accounting applications by simulating real-world financial and auditing environments (Chan et al., 2022). Furthermore, AI supports educators in improving instructional efficiency and learning outcomes through data-driven insights and predictive analytics (Farayola et al., 2023). Despite these advancements, adoption remains inconsistent across institutions due to infrastructural constraints, lack of institutional readiness, and varying perceptions among educators and students (Damerji & Salimi, 2021; Eleje et al., 2025). This inconsistency suggests that the integration of AI into accounting education is still at an early stage and requires more structured exploration.

Beyond its operational benefits, AI offers transformative potential for reshaping accounting education by enhancing curriculum

relevance and strengthening professional competencies. AI technologies facilitate experiential and simulation-based learning, allowing students to engage with realistic accounting scenarios that mirror professional environments (Chan, 2023). This not only improves technical competence but also promotes analytical and strategic thinking skills that are increasingly valued in modern accounting practice (Kroon et al., 2021). In addition, AI contributes to the development of sustainability-oriented accounting professionals by embedding ethical awareness and responsible decision-making into learning processes (Gold et al., 2024). However, despite widespread recognition of these benefits, there remains limited empirical synthesis on how such innovations are systematically embedded into curriculum design and assessment strategies. This gap suggests that the transformative potential of AI in accounting education is not yet fully realised in practice.

At the same time, the integration of AI into accounting education is accompanied by several challenges that complicate its widespread adoption. Ethical concerns such as transparency, accountability, and algorithmic bias remain central issues in discussions about AI deployment in educational settings (Akpan et al., 2024). Trust in AI systems also plays a crucial role in shaping acceptance among both educators and students, influencing the pace of adoption (Rossi, 2020). In many developing contexts, particularly within Africa, structural limitations such as inadequate infrastructure, limited funding, and insufficient training further constrain effective implementation (Hlongwane et al., n.d.; Okolo et al., 2023). Moreover, low technological readiness and resistance to change among academic staff continue to hinder meaningful integration (Damerji & Salimi, 2021). Although AI is widely discussed in academic literature, there is still a lack of comprehensive frameworks that guide its ethical and pedagogical application in accounting education systems, indicating a significant conceptual and practical gap.

A review of existing literature reveals that while substantial progress has been made in exploring AI in education and accounting, several important gaps remain. Much of the current research is conceptual in nature, with limited focus on structured frameworks that guide practical implementation within accounting curricula (Chan et al., 2022; Ballantine et al., 2024). In addition, there is insufficient integration between AI technological capabilities and curriculum development strategies, particularly in ways that translate innovation into classroom practice (Surianti, 2020; Holmes & Douglass, 2022). Comparative studies across different educational contexts are also limited, especially between developed and developing regions where adoption challenges differ significantly (Okolo et al., 2023; Eleje et al., 2025). Furthermore, there is a lack of consensus on how educators should be trained and supported to effectively use AI tools in teaching and assessment processes (Velander et al., 2024). These gaps highlight the need for a more holistic and structured investigation into how AI can revolutionise accounting education in a way that is practical, ethical, and globally relevant.

In response to these gaps, this study is guided by three main objectives. First, it seeks to examine the role of artificial intelligence in transforming teaching and learning practices within accounting education. Second, it aims to evaluate the opportunities and challenges associated with integrating AI into accounting curricula across different educational contexts. Third, it proposes a conceptual framework for the ethical and effective adoption of AI in

accounting education to support sustainable implementation. By achieving these objectives, the study contributes to ongoing debates on digital transformation and educational innovation in professional disciplines. The article is organised into five sections, beginning with this introduction. The second section presents a comprehensive review of relevant literature on AI and accounting education, while the third section outlines the methodological approach used in synthesising existing studies. The fourth section discusses key themes, implications, and policy considerations derived from the literature, and the final section concludes the study with recommendations for practice, policy, and future research directions.

2. Literature Review

The integration of artificial intelligence into accounting education has emerged as a transformative force reshaping pedagogical structures, curriculum design, and professional skill development. Within the broader context of the Fourth Industrial Revolution, AI is increasingly positioned as a catalyst for rethinking how accounting knowledge is delivered and assessed in higher education (Mhlanga, 2023; Kamalov et al., 2023). Traditional accounting education, which has historically relied on rule-based instruction and manual processes, is gradually being disrupted by intelligent systems capable of automating analysis, simulating financial environments, and enhancing decision-making processes (Nakano, 2022; Kommunuri, 2022). This shift reflects a growing recognition that future accountants must be equipped not only with technical competencies but also with digital literacy and adaptive problem-solving skills (Kroon et al., 2021). However, despite these advancements, many accounting programmes remain slow to integrate AI meaningfully into teaching practices, creating a disconnect between educational content and industry expectations (Holmes & Douglass, 2022). This underscores the need for deeper examination of how AI can be systematically embedded into accounting education to ensure relevance and sustainability.

A key dimension of AI integration in accounting education is its capacity to enhance teaching effectiveness and learner engagement through adaptive and personalised learning systems. AI-powered educational tools enable real-time feedback, predictive learning analytics, and customised learning pathways that respond to individual student needs (Onesi-Ozigagun et al., 2024; Gold et al., 2024). These innovations improve comprehension of complex accounting concepts by allowing students to learn at their own pace while receiving targeted support. Furthermore, AI facilitates experiential learning by simulating real-world accounting and auditing environments, thereby bridging the gap between theoretical knowledge and professional practice (Chan et al., 2022). In addition, AI contributes to curriculum modernisation by aligning academic content with evolving industry demands and technological advancements (Ali et al., 2022). However, the effectiveness of these tools depends on institutional readiness and the willingness of educators to adopt new pedagogical approaches, which remains inconsistent across different educational systems (Eleje et al., 2025). This highlights the importance of examining both technological and human factors influencing AI adoption in accounting education.

Beyond pedagogical enhancement, AI is also reshaping the skill requirements and professional identity of future accountants. The automation of routine accounting tasks through AI and robotic process automation is shifting the focus of accounting professionals toward analytical, strategic, and advisory roles (Nakano, 2022; Kommunuri, 2022). As a result, accounting

education must evolve to prioritise higher-order cognitive skills, including critical thinking, data interpretation, and ethical judgment (Kroon et al., 2021). AI also supports the development of sustainability-oriented competencies by enabling students to engage with environmental, social, and governance-related accounting frameworks (Gold et al., 2024). In this context, curriculum reforms are increasingly emphasising the integration of digital technologies and interdisciplinary knowledge to prepare graduates for complex professional environments (Surianti, 2020). However, despite these shifts, there remains limited clarity on how accounting curricula can be effectively redesigned to balance traditional accounting foundations with emerging AI competencies, indicating a need for structured educational models that guide transformation.

Despite its potential benefits, the adoption of AI in accounting education is constrained by several institutional, technological, and contextual challenges. One major barrier is the lack of infrastructure and technical capacity in many higher education institutions, particularly in developing regions where resource constraints limit digital transformation (Hlongwane et al., n.d.; Okolo et al., 2023). Additionally, ethical concerns surrounding transparency, accountability, and algorithmic bias raise important questions about the responsible use of AI in educational settings (Akpan et al., 2024). Trust in AI systems also plays a critical role in determining user acceptance, as educators and students may be hesitant to rely on automated decision-making tools (Rossi, 2020). Furthermore, limited training and professional development opportunities hinder educators' ability to effectively integrate AI into teaching practices (Velander et al., 2024). These challenges suggest that successful implementation of AI in accounting education requires not only technological investment but also policy support, capacity building, and ethical governance frameworks to ensure sustainable adoption.

The literature further reveals that while AI adoption in education is widely discussed, its application in accounting education remains uneven and fragmented. Systematic reviews indicate that most research focuses on general educational technology rather than discipline-specific integration strategies for accounting (Mosha et al., 2026; Tavares et al., 2023). Similarly, although AI is recognised as a key driver of educational transformation, there is limited consensus on standardised frameworks for its implementation in accounting curricula (Chan, 2023; Snyder, 2020). In addition, existing studies often fail to address regional disparities, particularly between developed and developing economies where adoption conditions differ significantly (Okolo et al., 2023; Eleje et al., 2025). There is also insufficient research on how AI can be aligned with broader educational reforms such as Industry 4.0 and Society 5.0 learning paradigms (Sudibjo et al., 2020). These gaps highlight the need for a more comprehensive and context-sensitive exploration of AI integration in accounting education systems.

Another important gap relates to the ethical and governance dimensions of AI in educational contexts. While AI offers significant opportunities for innovation, concerns about fairness, accountability, and transparency remain central to its responsible deployment (Akpan et al., 2024). Studies emphasise the importance of building trust in AI systems to ensure acceptance and effective use in learning environments (Rossi, 2020). However, there is still limited research on how ethical frameworks can be operationalised within accounting education to guide AI adoption in practice. Furthermore,

while global policy discussions on trustworthy AI in education are emerging, their translation into discipline-specific guidance for accounting educators remains underdeveloped (Vincent-Lancrin & van der Vlies, 2020). This creates a critical need for integrated frameworks that combine ethical principles with pedagogical strategies. Addressing this gap is essential for ensuring that AI-driven transformation in accounting education is both responsible and sustainable in the long term.

In response to these gaps, several objectives emerge as central to advancing knowledge in this area. First, there is a need to examine how artificial intelligence is reshaping teaching methodologies and learning outcomes in accounting education. Second, it is important to evaluate the opportunities and constraints associated with integrating AI into accounting curricula across diverse educational contexts. Third, the study seeks to explore how ethical principles and governance frameworks can be incorporated into AI-driven accounting education to ensure responsible adoption. These objectives collectively aim to provide a more structured understanding of AI's role in transforming accounting education.

Finally, the structure of the study is designed to systematically address these objectives. The next section provides a comprehensive review of literature on AI in accounting education and related theoretical perspectives. This is followed by a methodological section outlining the approach used to synthesise existing studies through a structured literature review. The subsequent section presents a thematic discussion of key findings, focusing on opportunities, challenges, and implications for curriculum development and policy. The final section concludes the study by summarising key insights and offering recommendations for educators, policymakers, and future research directions aimed at strengthening the integration of AI in accounting education systems.

3. Artificial Intelligence Integration in Accounting Education in Africa: Opportunities, Challenges, and Pedagogical Transformation

The integration of artificial intelligence into accounting education has emerged as a transformative force reshaping pedagogical structures, curriculum design, and professional skill development. Within the broader context of the Fourth Industrial Revolution, AI is increasingly positioned as a catalyst for rethinking how accounting knowledge is delivered and assessed in higher education (Mhlanga, 2023; Kamalov et al., 2023). Traditional accounting education, which has historically relied on rule-based instruction and manual processes, is gradually being disrupted by intelligent systems capable of automating analysis, simulating financial environments, and enhancing decision-making processes (Nakano, 2022; Kommunuri, 2022). This shift reflects a growing recognition that future accountants must be equipped not only with technical competencies but also with digital literacy and adaptive problem-solving skills (Kroon et al., 2021). However, despite these advancements, many accounting programmes remain slow to integrate AI meaningfully into teaching practices, creating a disconnect between educational content and industry expectations (Holmes & Douglass, 2022). This underscores the need for deeper examination of how AI can be systematically embedded into accounting education to ensure relevance and sustainability.

A key dimension of AI integration in accounting education is its capacity to enhance teaching effectiveness and learner engagement through adaptive and personalised learning systems. AI-powered educational tools enable

real-time feedback, predictive learning analytics, and customised learning pathways that respond to individual student needs (Onesi-Ozigagun et al., 2024; Gold et al., 2024). These innovations improve comprehension of complex accounting concepts by allowing students to learn at their own pace while receiving targeted support. Furthermore, AI facilitates experiential learning by simulating real-world accounting and auditing environments, thereby bridging the gap between theoretical knowledge and professional practice (Chan et al., 2022). In addition, AI contributes to curriculum modernisation by aligning academic content with evolving industry demands and technological advancements (Ali et al., 2022). However, the effectiveness of these tools depends on institutional readiness and the willingness of educators to adopt new pedagogical approaches, which remains inconsistent across different educational systems (Eleje et al., 2025). This highlights the importance of examining both technological and human factors influencing AI adoption in accounting education.

Beyond pedagogical enhancement, AI is also reshaping the skill requirements and professional identity of future accountants. The automation of routine accounting tasks through AI and robotic process automation is shifting the focus of accounting professionals toward analytical, strategic, and advisory roles (Nakano, 2022; Kommunuri, 2022). As a result, accounting education must evolve to prioritise higher-order cognitive skills, including critical thinking, data interpretation, and ethical judgment (Kroon et al., 2021). AI also supports the development of sustainability-oriented competencies by enabling students to engage with environmental, social, and governance-related accounting frameworks (Gold et al., 2024). In this context, curriculum reforms are increasingly emphasising the integration of digital technologies and interdisciplinary knowledge to prepare graduates for complex professional environments (Surianti, 2020). However, despite these shifts, there remains limited clarity on how accounting curricula can be effectively redesigned to balance traditional accounting foundations with emerging AI competencies, indicating a need for structured educational models that guide transformation.

Despite its potential benefits, the adoption of AI in accounting education is constrained by several institutional, technological, and contextual challenges. One major barrier is the lack of infrastructure and technical capacity in many higher education institutions, particularly in developing regions where resource constraints limit digital transformation (Hlongwane et al., n.d.; Okolo et al., 2023). Additionally, ethical concerns surrounding transparency, accountability, and algorithmic bias raise important questions about the responsible use of AI in educational settings (Akpan et al., 2024). Trust in AI systems also plays a critical role in determining user acceptance, as educators and students may be hesitant to rely on automated decision-making tools (Rossi, 2020). Furthermore, limited training and professional development opportunities hinder educators' ability to effectively integrate AI into teaching practices (Velander et al., 2024). These challenges suggest that successful implementation of AI in accounting education requires not only technological investment but also policy support, capacity building, and ethical governance frameworks to ensure sustainable adoption.

The literature further reveals that while AI adoption in education is widely discussed, its application in accounting education remains uneven and fragmented. Systematic reviews indicate that most research focuses on general educational technology rather than discipline-

specific integration strategies for accounting (Mosha et al., 2026; Tavares et al., 2023). Similarly, although AI is recognised as a key driver of educational transformation, there is limited consensus on standardised frameworks for its implementation in accounting curricula (Chan, 2023; Snyder, 2020). In addition, existing studies often fail to address regional disparities, particularly between developed and developing economies where adoption conditions differ significantly (Okolo et al., 2023; Eleje et al., 2025). There is also insufficient research on how AI can be aligned with broader educational reforms such as Industry 4.0 and Society 5.0 learning paradigms (Sudibjo et al., 2020). These gaps highlight the need for a more comprehensive and context-sensitive exploration of AI integration in accounting education systems.

Another important gap relates to the ethical and governance dimensions of AI in educational contexts. While AI offers significant opportunities for innovation, concerns about fairness, accountability, and transparency remain central to its responsible deployment (Akpan et al., 2024). Studies emphasise the importance of building trust in AI systems to ensure acceptance and effective use in learning environments (Rossi, 2020). However, there is still limited research on how ethical frameworks can be operationalised within accounting education to guide AI adoption in practice. Furthermore, while global policy discussions on trustworthy AI in education are emerging, their translation into discipline-specific guidance for accounting educators remains underdeveloped (Vincent-Lancrin & van der Vlies, 2020). This creates a critical need for integrated frameworks that combine ethical principles with pedagogical strategies. Addressing this gap is essential for ensuring that AI-driven transformation in accounting education is both responsible and sustainable in the long term.

In response to these gaps, several objectives emerge as central to advancing knowledge in this area. First, there is a need to examine how artificial intelligence is reshaping teaching methodologies and learning outcomes in accounting education. Second, it is important to evaluate the opportunities and constraints associated with integrating AI into accounting curricula across diverse educational contexts. Third, the study seeks to explore how ethical principles and governance frameworks can be incorporated into AI-driven accounting education to ensure responsible adoption. These objectives collectively aim to provide a more structured understanding of AI's role in transforming accounting education.

Finally, the structure of the study is designed to systematically address these objectives. The next section provides a comprehensive review of literature on AI in accounting education and related theoretical perspectives. This is followed by a methodological section outlining the approach used to synthesise existing studies through a structured literature review. The subsequent section presents a thematic discussion of key findings, focusing on opportunities, challenges, and implications for curriculum development and policy. The final section concludes the study by summarising key insights and offering recommendations for educators, policymakers, and future research directions aimed at strengthening the integration of AI in accounting education systems.

4. AI-Driven Transformation of Accounting Education: Curriculum Innovation, Skills Reconfiguration, and Institutional Readiness

Artificial intelligence (AI) is rapidly reshaping accounting education in Africa by

fundamentally altering curriculum design, teaching methodologies, and professional skill expectations. Traditionally, accounting education across African universities has been theory-heavy, focusing on bookkeeping, auditing principles, and financial reporting. However, emerging technologies now demand a shift toward data analytics, automation literacy, and intelligent systems interpretation. Scholars emphasize that AI integration is no longer optional but essential for aligning accounting education with Industry 4.0 and Society 5.0 demands (Kroon et al., 2021; Kamalov et al., 2023). In the African context, this transformation is particularly significant due to skills gaps and rapidly evolving digital economies. AI-powered tools enable adaptive learning environments, allowing students to engage with real-time financial simulations and predictive analytics. Nevertheless, limited infrastructure and uneven digital readiness across institutions continue to constrain full implementation, requiring systemic reforms in both curriculum content and institutional capacity development.

The adoption of AI in accounting education also introduces a profound redefinition of professional competencies required of graduates. Rather than focusing solely on procedural knowledge, accounting students must now develop analytical thinking, digital fluency, and ethical reasoning skills. According to Holmes and Douglass (2022), AI disrupts traditional accounting roles by automating repetitive tasks such as data entry and reconciliation, thereby elevating the importance of interpretation and strategic decision-making. In Africa, where employability is a key concern, integrating AI into accounting curricula can significantly enhance graduate competitiveness in global markets. Ali et al. (2022) further argue that AI-driven pedagogies improve auditing and accounting education by simulating real-world financial environments. However, the transition is uneven across African universities due to disparities in faculty expertise and access to digital tools, highlighting the need for targeted academic training and international collaboration.

Despite its transformative potential, the integration of AI into accounting education in Africa raises critical ethical, governance, and trust-related concerns. Issues such as algorithmic bias, data privacy, and transparency are central to discussions on responsible AI deployment in educational systems. Rossi (2020) emphasizes that building trust in AI systems requires clear ethical frameworks and accountability mechanisms, particularly in sensitive domains like education and finance. Akpan et al. (2024) similarly highlight the importance of aligning AI adoption with ethical accountancy principles to ensure fairness and integrity in professional training. In African higher education institutions, where regulatory frameworks for emerging technologies are still developing, these concerns are magnified. Therefore, embedding ethical AI literacy into accounting curricula is essential to ensure that graduates not only use AI tools effectively but also critically evaluate their implications in financial decision-making environments.

Institutional readiness remains a major determinant of successful AI integration in accounting education across Africa. Many universities face structural challenges such as inadequate funding, limited ICT infrastructure, and insufficiently trained academic staff. Eleje et al. (2025) note that while AI adoption in Nigerian higher education is increasing, its implementation is hindered by resource constraints and uneven policy enforcement. Similarly, Hlongwane et al. (2022) argue that African institutions must overcome systemic

barriers to fully harness AI's educational benefits. Investment in digital infrastructure, faculty development programs, and strategic partnerships with global institutions is therefore essential. Furthermore, policymakers must prioritize sustainable funding models that support long-term technological integration. Without such interventions, the digital divide between African institutions and global counterparts may widen, undermining the potential benefits of AI-driven accounting education reform.

Finally, AI presents a significant opportunity to enhance personalized learning and sustainability-oriented accounting education in Africa. Gold et al. (2024) demonstrate that AI-powered educational tools can tailor learning experiences to individual student needs, thereby improving engagement and knowledge retention. This is particularly relevant in African classrooms characterized by large student populations and limited instructor-to-student ratios. Additionally, AI can support the integration of sustainability accounting principles by enabling students to analyze environmental, social, and governance (ESG) data in real time. Onesi-Ozigagun et al. (2024) highlight that AI enhances learning experiences by making education more interactive, adaptive, and student-centered. However, realizing these benefits requires deliberate policy alignment, curriculum restructuring, and continuous investment in digital literacy. Ultimately, AI has the potential to transform accounting education in Africa into a more innovative, inclusive, and globally competitive system if effectively implemented.

5. Conclusion

The integration of artificial intelligence into accounting education in Africa represents a transformative shift with far-reaching implications for pedagogy, curriculum design, and professional practice. Across the reviewed literature, it is evident that AI is not merely an auxiliary teaching tool but a disruptive force reshaping how accounting knowledge is delivered, absorbed, and applied. Scholars such as Kamalov et al. (2023) and Holmes and Douglass (2022) emphasize that AI is redefining the accountant's role from routine processing to strategic analysis and decision support. In African higher education systems, this transformation is particularly significant due to the urgent need to bridge skills gaps and improve graduate employability. However, the benefits of AI adoption can only be fully realized when institutions align curriculum reforms with technological advancements and ensure that students are adequately prepared for AI-enhanced professional environments.

Despite its promise, the successful integration of AI into accounting education across Africa is constrained by structural, ethical, and institutional challenges. Limited infrastructure, inadequate funding, and insufficient faculty training remain major barriers to widespread adoption, as highlighted by Eleje et al. (2025) and Hlongwane et al. (2022). Furthermore, concerns about algorithmic bias, data privacy, and ethical accountability underscore the need for robust governance frameworks. Rossi (2020) and Akpan et al. (2024) stress that trust in AI systems must be built through transparency and ethical alignment, particularly in fields like accounting where financial integrity is paramount. Therefore, African universities must prioritize capacity building, invest in digital infrastructure, and embed responsible AI principles into accounting curricula to ensure sustainable and ethical adoption.

Looking ahead, AI offers significant opportunities to enhance the quality,

inclusiveness, and relevance of accounting education in Africa. Personalized learning systems, intelligent tutoring platforms, and data-driven assessment tools can help address challenges associated with large class sizes and limited teaching resources. Gold et al. (2024) and Onesi-Ozigagun et al. (2024) highlight the potential of AI to create adaptive learning environments that improve student engagement and learning outcomes. Additionally, AI can support the integration of sustainability and ESG-focused accounting education, aligning academic training with global reporting standards and emerging professional demands. If effectively implemented, AI can reposition African accounting education as a globally competitive and innovation-driven system, equipping graduates with the technical, analytical, and ethical competencies required in the evolving digital economy.

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