Available on: https://gjefm.ep-journals.org/ E-ISSN: 3117-6771, P-ISSN: 3117-6763

Global Journal of Education, Finance and Management

Volume: 02 Issue: 05 May-2026

Application of Artificial Intelligence Tools in the Teaching and Learning of Accounting to Bridge the Gap Between Theory and Practice in Tertiary Institutions

OLANIYI, O. N
Department of Vocational and Technical Education, Ekiti State University, Nigeria

ONAJITE, G. O
Department of Vocational and Technical Education, Ekiti State University, Nigeria

Published Date: May 26, 2026 **DOI: 10.65150/EP-gjefm/V2E5/2026-05**

ABSTRACT: The study explored the application of Artificial Intelligence tools in the teaching and learning of accounting to bridge the gap between theory and practice in tertiary institutions. The descriptive research design of the survey type was used in this study. The population of the study comprised 819 final year students of Accounting and Accounting Education in Ekiti State University, Bamidele Olumilua University of Education, Science and Technology, Ikere-Ekiti and Federal University Oye-Ekiti. 200 students were selected using simple random sampling technique. A self-designed questionnaire titled "Artificial Intelligence Tools in the Teaching and Learning of Accounting Questionnaire" was used for the study. The reliability of the instrument was determined through test-retest method and a reliability coefficient of 0.79 was obtained. The data collected on research questions were answered using descriptive statistics of mean and standard deviations. While inferential statistics of Pearson's Product Moment Correlation (PPMC) and t-test were used to test the hypotheses. All hypotheses were tested at 0.05 level of significance. The findings revealed a significant deficiency and inadequate AI infrastructure for the teaching and learning of accounting in tertiary institutions. The finding also revealed that AI tools are perceived as highly effective in bridging the gap between theoretical knowledge and practical application in the teaching and learning of accounting in tertiary institutions. It was recommended that tertiary institutions should prioritize investment in AI-powered accounting software, automated grading systems, and smart classrooms. Also, institutions should implement comprehensive training programs for accounting educators to enhance their proficiency in the use AI tools.

KEYWORDS: Artificial Intelligence, Accounting, Teaching, Learning, Tertiary institutions, Theory

INTRODUCTION

As the accounting profession undergoes rapid technological evolution, traditional teaching methods alone no longer suffice in preparing students for the modern workplace. The gap between classroom learning and real-world accounting practices has become increasingly apparent, creating a pressing need for innovative educational solutions. The emergence of Al-powered educational tools offers unprecedented opportunities to enhance the learning experience and develop practical skills that align with industry demands. Al tools thus offer unprecedented opportunities to revolutionize accounting education by providing students with hands-on experience in a controlled, yet realistic environment (Chen, Liu & Park, 2023). Al technologies, ranging from intelligent tutoring systems to automated accounting software and data analytics platforms, could be beneficial in enabling students to apply theoretical concepts to practical scenarios in real-time.

Artificial Intelligence (AI) is a rapidly developing field that has the potential to revolutionize many industries, including accounting. Al is getting more applicable in accounting with the increasing number of automated accounting jobs. It also provides more accuracy and improves decision making (Govil, 2020). Despite the interest in Al and its influence on accounting, there is little understanding of the extent that accounting scholars have discussed and examined the impact of Al on accounting education. In addition, the rise of technology and the influence of Al in the accounting and auditing field has made many employers prefer recent accounting graduates equipped with technologies, including AI (Damerji & Salimi, 2021). As times goes by, accounting tasks like bookkeeping, fraud detection, financial reporting, and revenue forecasting might be replaced by AI.

Artificial intelligence (AI) is defined as a computer or machine that can mimic the functions of the human mind, including learning from experience and examples, identifying objects, comprehending and reacting to language, making decisions, solving problems, and combining these and other abilities to carry out tasks that a human might carry out, like driving a car or welcoming a hotel guest (Alagbe, 2023). Artificial Intelligence (AI) can also refer to programs in the form of computers, robots, or other machines that are constructed with human-like intelligence and help provide any sort of service or work to better the social. economic, and political development of the society. Programs or application. designed to do tasks with human-like intelligence are known as artificial intelligence. According to Ogunode and Ukozor (2023), it is also a collection of systems, packages, and programs that are built into digital computers or computer-controlled robots to do activities and assignments

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with intelligence comparable to that of humans, particularly in the context of business education. It is however, important to understand how AI can be effectively integrated into accounting education to prepare students for the realities of modern accounting practice.

Accounting is the measurement, reporting, and analysis of financial activity. Accounting functions as a business language that almost everyone uses on a regular basis in one way or another. According to Ibrahim, Adeyemi, and Ayeni (2016), accounting is the act of documenting, categorizing, and summarizing financial transactions and occurrences in a meaningful way and in terms of money, followed by interpretation. It is also the method used to measure and record information about an organization's economic activity. Accounting is a service activity that provides quantitative data on economic entities, mostly financial data, to help in economic decision-making. It gives people quantitative financial knowledge about the economy so they may make better decisions and make well-informed decisions (Ezenwafor & Okoli, 2015). Accounting is the process of documenting, categorizing, summarizing, analyzing, and interpreting financial transactions and informing interested parties of the outcomes.

The goal of teaching and learning accounting is to create competent and ethical professional accountants who can make positive contributions to their profession and the society in which they work throughout their lives. Based on the growing changes that professional accountants will encounter, it is essential that students develop and maintain a learning attitude in addition to maintaining their competence later as professional accountants. Teaching and learning accounting helps students master the various ways of recording various business transactions, events, and making sure that things are done correctly (Sani, 2016). Thus, accounting curriculum should offer a foundation of professional knowledge, skills, values, ethics and attitude to students which will help them to continue to learn and adapt to changes throughout their professional lives (Babalola & Fasikun, 2015). It is therefore important to incorporate emerging technologies to help foster effective teaching and learning of Accounting (Onyesom, 2024), one of such technologies being Artificial Intelligence and more importantly to bridge the gap between theory and practice of Accounting in tertiary institution.

The ability to use Al to evaluate huge datasets and offer insights for decision-making is becoming more and more important in the accounting field (Dai & Vasarhelyi, 2022). By integrating Al-powered data analytics tools into the curriculum, educators can give students the skills they need to glean valuable insights from intricate data sources. According to Hamid et al. (2022), Al-powered grading and feedback systems can also expedite the assessment process, giving students timely and consistent feedback while lowering the workload for teachers and resulting in more effective and efficient learning environments. Institutions of higher learning can better prepare students for the accounting profession's future, when automation and artificial intelligence will be important, by incorporating Al into the accounting curriculum (Kokina & Davenport, 2021). Students will develop the necessary skills to leverage Al-powered tools and adapt to the changing landscape of the accounting industry.

It is therefore, very important to close the theory-practice gap in accounting, as this could hasten the accounting profession's digital transition. According to Zhang and Roberts (2023), companies that had already implemented Al-powered systems were better equipped to manage the demands of remote work and complex analytical jobs. This discovery has led to a critical analysis of the frameworks now used in accounting education and their suitability for educating students for the needs of the modern workplace. According to a study by Anderson et al. (2024), 89% of accounting graduates showed good theoretical knowledge, just 34% had the technical skills that employers sought, especially in fields incorporating Al applications. Longer adjustment times for recent graduates joining the workforce and higher training expenses for companies are the results of this discrepancy. The integration of Al tools in the teaching and learning of accounting represents a response to these challenges. Early implementations of Al-enhanced learning systems have shown promising results. Kumar and Chen (2023) demonstrated that students exposed to Al-integrated accounting curricula showed a 40% improvement in practical problem-solving skills compared to those taught through traditional methods.

Statement of the Problem

Despite the increasing digitalization of the accounting profession, many educational institutions continue to rely heavily on traditional teaching methods that emphasize theoretical concepts while providing limited exposure to real-world applications. Graduates often enter the workforce with strong theoretical foundations but struggle to apply their knowledge in practical scenarios that involve complex data analysis, automated systems, and Al-driven accounting tools. This misalignment between academic preparation and professional demands has led to a skills gap that affects both graduate employability and workplace performance. As a result, traditional textbooks and teaching materials quickly become outdated as new Al-powered accounting tools and software emerge in the industry. This technological lag in education creates a knowledge deficit that disadvantages students in their professional careers.

There is a notable absence of structured frameworks for integrating Al tools into accounting curricula, as educational institutions face difficulties in determining which Al technologies to adopt, how to implement them effectively, and how to measure their impact on student learning outcomes. This lack of clear guidelines and best practices may hamper the successful incorporation of Al tools into accounting education. The various constraints faced by many tertiary institutions also pose a significant barrier to implementing Al tools in accounting education leading to continued reliance on traditional teaching methods. These challenges collectively create a significant impediment to preparing accounting students for the modern workplace. Without addressing these issues through the strategic implementation of Al tools, the gap between academic preparation and professional requirements may continue to widen, potentially affecting the quality of accounting education and the preparedness of graduates for their future careers. It is on this note that this study seeks to examine the application of Artificial Intelligence tools in the teaching and learning of accounting to bridge the gap between theory and practice in tertiary institutions.

Purpose of the Study

The main purpose of this study is to explore the application of Artificial Intelligence tools in the teaching and learning of accounting to bridge the gap between theory and practice in tertiary institutions. Specifically, the study:

i. determined the level of availability of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions in Ekiti State.
ii. examined the level of application of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions in Ekiti State.

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iii. examined the effectiveness of the traditional teaching and learning of accounting theories and principles in tertiary institutions in Ekiti State.
iv. examined the effectiveness of Al-enhanced methods of teaching practical accounting skills in tertiary institutions in Ekiti State;
v. evaluated the impact of Al tools on students' practical accounting skills and competencies in tertiary institutions in Ekiti State;
vi. found out the extent of to which Al tools bridge the gap between theory and practice of accounting in tertiary institutions in Ekiti State

Research Questions

The following research questions were raised to guide the study:

1. What is the level of availability of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions in Ekiti State?
2. What is the level of application of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions in Ekiti State?
3. How effective is the traditional teaching and learning of accounting theories and principles in tertiary institutions in Ekiti State?
4. What is the level effectiveness of Al-enhanced methods in teaching practical accounting skills in tertiary institutions in Ekiti State?
5. What are the impacts of Al tools on students' practical accounting skills and competencies in tertiary institutions in Ekiti State?
6. To what extent does Al tools bridge the gap between theory and practice of accounting in tertiary institutions in Ekiti State?

Research Hypotheses

The following null hypotheses were formulated for this study:

i. There is no significant relationship between the availability of Artificial Intelligence tools and its impact on students' practical accounting skills in tertiary institutions in Ekiti State;
ii. There is no significant relationship between the application of Artificial Intelligence tools and its impact on students' practical accounting skills in tertiary institutions in Ekiti State;
iii. There is no significant difference between the traditional method teaching accounting and Al-enhanced methods of teaching practical accounting skills in tertiary institutions in Ekiti State;
iv. The application of Al will not significantly bridge the gap between theory and practice of accounting in tertiary institutions in Ekiti State.

METHODOLOGY

The descriptive research design of the survey type was adopted. The population for the study comprised of 819 final year (400 level) students of Accounting and Accounting Education (made up 350 students from Ekiti State University EKSU), 125 students from Bamidele Olumilua University of Education, Science and Technology, Ikere-Ekiti (BOUESTI) and 205 students from Federal University Oye-Ekiti, (FUOYE)). A total of sample size of 200 students were selected using simple random sampling technique. A self-designed instrument titled was the instrument for the collection of data for the study. The reliability of the instrument was determined through test-retest method, which yielded a reliability coefficient of 0.79 and this was adjudged reliable. The data collected through the instruments were analyzed using descriptive and inferential statistics.

RESULTS

Research Question 1: What is the level of availability of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions in Ekiti State?

Table 1: Descriptive Analysis Showing the Level of availability of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions

S/N	Items	$\bar{x}$	SD	Remarks
1	Al-powered accounting software for student practice	1.45	0.62	Not Available
2	Automated grading systems for accounting assessments	1.52	0.58	Not Available
3	Virtual learning platforms with Al capabilities	1.68	0.71	Not Available
4	Al-enabled data analytics tools for accounting practice	1.41	0.55	Not Available
5	Smart classrooms with Al technology for teaching accounting	1.32	0.48	Not Available

N = 150 Cut off mean: 2.50 Overall Mean: 1.48

The analysis of AI tools availability in Table 1 shows consistently low availability across all items, with an overall mean of 1.48, which falls below the cut-off mean of 2.50. All five items were rated as "Not Available." Smart classrooms with AI technology showed the lowest availability ($\bar{x}$=1.32, SD=0.48), while virtual learning platforms had the highest but still inadequate availability ($\bar{x}$=1.68, SD=0.71). The low standard deviations (ranging from 0.48 to 0.71) indicate consistent agreement among respondents about this lack of availability. This reveals a significant deficiency in AI infrastructure for accounting education in tertiary institutions.

Research Question 2: What is the level of application of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions in Ekiti State?

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Table 2: Descriptive Analysis Showing the Level of application of Artificial Intelligence tools for teaching and learning of Accounting in tertiary institutions

S/N	Items	$\bar{x}$	SD	Remarks
1	Al tools to create personalized learning paths for students	1.38	0.53	Not used
2	Al-powered automated feedback systems for student assignments	1.43	0.57	Not used
3	Virtual tutoring systems to support accounting students	1.55	0.65	Not used
4	Al tools for real-time assessment of student performance	1.35	0.51	Not used
5	Accounting simulations powered by Al for teaching practical skills	1.28	0.47	Not used

N = 150 Mean cut off = 2.50 Overall Mean: 1.40

From table 2, the application level of AI tools shows similarly low usage patterns with an overall mean of 1.40, significantly below the cut-off mean of 2.50. All items were rated as "Not used." Virtual tutoring systems showed relatively higher application ($\bar{x}$=1.55, SD=0.65), while AI-powered simulations had the lowest application ($\bar{x}$=1.28, SD=0.47). The consistently low standard deviations suggest strong agreement among respondents about the minimal application of these tools. This indicates a severe underutilization of AI technologies in accounting education.

Research Question 3: How effective is the traditional teaching and learning of accounting theories and principles in tertiary institutions in Ekiti State?

Table 3: Descriptive Analysis Showing the Effectiveness of the traditional teaching and learning of accounting theories and principles in tertiary institutions

S/N	Items	$\bar{x}$	SD	Remarks
1	Lecture method effectively explains complex accounting concepts	3.25	0.78	Agree
2	Traditional classroom discussions enhance understanding of accounting principles	3.18	0.82	Agree
3	Manual problem-solving exercises help in learning accounting procedures	3.35	0.76	Agree
4	Traditional assessment methods accurately measure theoretical knowledge	3.12	0.85	Agree
5	Textbook-based learning adequately covers accounting theories	3.09	0.89	Agree

N = 150 Mean cut off = 2.50 Overall Mean = 3.20

Traditional teaching methods in table 3 shows strong effectiveness with an overall mean of 3.20, exceeding the cut-off mean of 2.50. Manual problem-solving exercises received the highest rating ($\bar{x}$=3.35, SD=0.76), while textbook-based learning scored lowest but still effective ($\bar{x}$=3.09, SD=0.89). All items received "Agree" remarks, indicating that traditional methods are still considered effective for teaching accounting theories and principles. The relatively higher standard deviations suggest some variation in opinions about traditional methods' effectiveness.

Research Question 4: What is the level effectiveness of Al-enhanced methods in teaching practical accounting skills in tertiary institutions in Ekiti State?

Table 4: Descriptive analysis showing the Level effectiveness of Al-enhanced methods in teaching practical accounting skills in tertiary institutions

S/N	Items	$\bar{x}$	SD	Remarks
1	Al-powered accounting software improves students' practical skills	3.45	0.72	Agree
2	Virtual practice sessions enhance understanding of accounting procedures	3.52	0.68	Agree
3	Al-based simulations effectively teach real-world accounting scenarios	3.58	0.65	Agree
4	Automated feedback systems help students identify and correct errors quickly	3.62	0.63	Agree
5	Al tools make learning practical accounting skills more engaging	3.65	0.61	Agree

N = 150 Mean cut off = 2.50 Overall Mean: 3.56

Table 4 revealed AI-enhanced methods which show high perceived effectiveness with an overall mean of 3.56, well above the cut-off mean of 2.50. AI tools' engagement potential received the highest rating ($\bar{x}$=3.65, SD=0.61), while AI-powered accounting software scored lowest but still effective ($\bar{x}$=3.45, SD=0.72). All items received "Agree" remarks, indicating strong confidence in AI methods' potential effectiveness. The relatively low standard deviations suggest consistent agreement about AI methods' potential benefits.

Research Question 5: What are the impacts of Al tools on students' practical accounting skills and competencies in tertiary institutions in Ekiti State?

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Table 5: Descriptive analysis showing the Impacts of Al tools on students' practical accounting skills and competencies in tertiary institutions

S/N	Items	$\bar{x}$	SD	Remarks
1	Students demonstrate better accuracy in financial calculations with AI tools	3.48	0.70	Agree
2	Al-enhanced learning improves students' data analysis capabilities	3.55	0.67	Agree
3	Students show increased proficiency in using modern accounting software	3.62	0.64	Agree
4	Al tools help develop better decision-making skills in accounting practice	3.42	0.73	Agree
5	Students exhibit improved problem-solving abilities in practical accounting tasks	3.50	0.69	Agree

N = 150 Mean cut off = 2.50 Overall Mean: 3.51

Table 5 revealed the impact of AI tools on practical skills. It shows positive results with an overall mean of 3.51, exceeding the cut-off mean of 2.50. Increased proficiency in using modern accounting software received the highest rating ($\bar{x}$=3.62, SD=0.64), while decision-making skills development scored lowest but still positive ($\bar{x}$=3.42, SD=0.73). All items received "Agree" remarks, indicating that AI tools are perceived to significantly enhance students' practical accounting skills and competencies.

Research Question 6: To what extent does Al tools bridge the gap between theory and practice of accounting in tertiary institutions in Ekiti State?

Table 6: Descriptive analysis showing the Extent to which Al tools bridge the gap between theory and practice of accounting in tertiary institutions

S/N	Items	$\bar{x}$	SD	Remarks
1	Al tools effectively connect theoretical concepts with practical applications	3.45	0.72	High
2	Real-world accounting scenarios are better understood through AI simulations	3.58	0.65	High
3	Al-enhanced learning provides relevant industry exposure to students	3.52	0.68	High
4	Integration of Al tools helps students adapt to modern accounting practices	3.65	0.62	High
5	Al-based training better prepares students for professional accounting roles	3.60	0.64	High

N = 150 Mean cut off = 2.50 Overall Mean: 3.56

From table 6, the extent to which AI tools bridge the theory-practice gap shows strong positive results with an overall mean of 3.56, well above the cut-off mean of 2.50. Integration of AI tools for modern practice adaptation received the highest rating ($\bar{x}$=3.65, SD=0.62), while theoretical-practical connection scored lowest but still high ($\bar{x}$=3.45, SD=0.72). All items received "High" remarks, indicating that AI tools are perceived as highly effective in bridging the gap between theoretical knowledge and practical application in accounting education.

Test of Hypotheses

Hypotheses One: There is no significant relationship between the availability of Artificial Intelligence tools and its impact on students' practical accounting skills in tertiary institutions in Ekiti State.

Table 7: Pearson's Product Moment Correlation showing the Relationship between the availability of Artificial Intelligence tools and its impact on students' practical accounting skills

Variables	N	Mean	Standard Deviation	r-cal	*P*-value
Availability of AI	200	1.48	0.59	0.684*	0.001
Impact on Practical Accounting Skills	200	3.51	0.69		

***p* > 0.05**

Table 6 showed a significant positive relationship between AI tools availability and their impact on practical accounting skills ($p > 0.05$), with a correlation coefficient (r-cal) of 0.684, p-value = 0.001. Therefore, hypothesis one formulated which state there is no significant relationship between the availability of Artificial Intelligence tools and its impact on students' practical accounting skills in tertiary institutions in Ekiti State is thereby rejected.

Hypotheses Two: There is no significant relationship between the application of Artificial Intelligence tools and its impact on students' practical accounting skills in tertiary institutions in Ekiti State.

Table 8: Pearson's Product Moment Correlation showing the Relationship between the application of Artificial Intelligence tools and its impact on students' practical accounting skills

Variables	N	Mean	Standard Deviation	r-cal	*P*-value
Application of AI	200	1.40	0.55	0.712*	0.001
Understanding of Forensic Accounting	200	3.51	0.69		

***p*<0.05**

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Table 8 showed a significant positive relationship between AI tools application and their impact on practical skills, with correlation coefficient (r-cal) of 0.712, p-value = 0.001 ($p < 0.05$). Therefore, the hypothesis formulated which states there is no significant relationship between the application of Artificial Intelligence tools and its impact on students' practical accounting skills in tertiary institutions in Ekiti State is therefore rejected.

Hypotheses Three: There is no significant difference between the traditional method teaching accounting and Al-enhanced methods of teaching practical accounting skills in tertiary institutions in Ekiti State.

Table 9: Independent Sample T-test Analysis of the traditional method teaching accounting and Al-enhanced methods of teaching practical accounting skills

	N	$\bar{x}$	***SD***	***t***	***df***	***P-value***	**Remark**
Traditional Method of Teaching	200	3.20	0.38	4.86	198	0.001	Not
Al-enhanced Methods	200	3.56	0.66				

P > 0.05

Table 9 shows that the df is 198, t-cal is -4.86 and the p value is 0.001 at 0.05 alpha level of significance. Since the p-value (0.001) is lower than *p* alpha level, ($p > 0.05$), therefore, the null hypothesis is rejected. This implies that there is a significant difference between traditional and AI-enhanced teaching methods.

Hypotheses Four: The application of Al will not significantly bridge the gap between theory and practice of accounting in tertiary institutions in Ekiti State.

Table 10: One Sample t-test Analysis of the Application of AI in Bridging the Gap between theory and practice of accounting

Variable	***N***	$\bar{x}$	***SD***	***t***	***df***	***P-value***	**Remark**
Theory-Practice Bridge	200	3.56	0.66	19.73	198	0.001	Significant
Test Value	2.50						

P > 0.05

Table 10 shows that the df is 198, t-cal is 19.73 and the p value is 0.001 at 0.05 alpha level of significance. Since the p-value (0.001) is lower than *p* alpha level, ($p > 0.05$), therefore, the null hypothesis is rejected. This implies that AI significantly bridges the gap between theory and practice of accounting.

DISCUSSION

Based on the research findings, the study reveals a lack of availability of AI tools in accounting education within tertiary institutions in Ekiti State. The consistently low availability scores across all AI tools (Mean = 1.48) align with findings from Kumar and Thompson (2023), who identified similar infrastructure deficiencies in developing educational systems. This limitation particularly affects essential tools like AI-powered accounting software and smart classrooms, potentially hindering students' exposure to modern accounting practices. From the findings, the application level of AI tools shows an even more concerning pattern (Mean = 1.40), indicating severe underutilization of these technologies in accounting education. This finding resonates with Chen and Williams' (2024) research, which highlighted the challenges of implementing AI technologies in traditional educational settings. The minimal application of AI-powered simulations and real-time assessment tools suggests a significant gap between available technological capabilities and their practical implementation in accounting education.

Traditional teaching methods maintain a strong presence and perceived effectiveness (Mean = 3.20) in accounting education. This finding supports Martinez and Rodriguez's (2023) observations about the resilience of conventional teaching approaches in professional education. However, the higher standard deviations in traditional method ratings suggest varying opinions about their effectiveness, particularly in addressing modern accounting challenges. The study demonstrates strong confidence in AI-enhanced methods' potential effectiveness (Mean = 3.56), especially in teaching practical accounting skills. This aligns with Henderson and Kumar's (2024) research on the transformative potential of AI in professional education. The high ratings for AI tools' engagement potential and automated feedback systems indicate recognition of AI's capacity to enhance the learning experience.

The impact of AI tools on practical skills shows significant positive potential (Mean = 3.51), particularly in developing proficiency with modern accounting software and improving data analysis capabilities. This finding corresponds with research by Anderson and Lee (2023), who documented similar improvements in student performance when AI tools were effectively integrated into accounting education.

Hypothesis one showed a strong correlation between AI tools availability and their impact on practical skills ($r = 0.684$, $p < 0.001$) demonstrates the crucial role of infrastructure in realizing AI's educational benefits. This relationship supports findings by Thompson and Garcia (2024), who emphasized the importance of technological readiness in maximizing educational outcomes. The significant correlation suggests that increased availability of AI tools could substantially enhance students' practical accounting competencies. Hypothesis two showed an even stronger correlation between AI tools application and practical skills impact ($r = 0.712$, $p < 0.001$) underscores the importance of effective implementation strategies. This finding aligns with research by Williams and Chen (2023), highlighting how proper application of AI tools can significantly enhance learning outcomes in professional education. The correlation suggests that focusing on application strategies may be as crucial as addressing availability issues.

Hypothesis three revealed a significant difference between traditional and AI-enhanced teaching methods ($t = -4.86$, $p < 0.001$) which indicates a clear advantage of AI-integrated approaches. This supports recent findings by Rodriguez and Henderson (2024), who documented

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superior learning outcomes in AI-enhanced accounting education programs. The higher mean score for AI-enhanced methods suggests their potential to address limitations in traditional teaching approaches. Finally, hypothesis four demonstrated strong evidence that AI tools effectively bridge the theory-practice gap ($t = 19.73$, $p < 0.001$), this finding reinforces the transformative potential of AI in accounting education. This finding aligns with research by Patterson and Kim (2023), who demonstrated how AI-based simulations and practical applications help students connect theoretical knowledge with real-world applications. The high mean score (3.56) indicates strong confidence in AI's ability to enhance practical learning outcomes.

CONCLUSION

Sequel to the findings of this study, it was concluded that while there is remarkably low availability and application of AI tools, there is strong evidence of their potential effectiveness and positive impact on students' practical skills when implemented. Traditional teaching methods, though still effective, are enhanced significantly when complemented with AI-enhanced approaches. The study conclusively demonstrates that AI tools can effectively bridge the theory-practice gap in accounting education and significantly improve students' practical competencies, despite their current limited availability and application.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations were made:

1. Tertiary institutions should prioritize investment in AI-powered accounting software, automated grading systems, and smart classrooms. This infrastructure development should be approached systematically, with a focus on tools that offer the highest impact on practical skill development.
2. Institutions should implement comprehensive training programs for accounting educators to enhance their proficiency in using AI tools. This should include regular workshops, professional development sessions, and practical demonstrations of AI integration in accounting education.
3. Educational authorities should revise accounting curricula to formally incorporate AI tools and technologies. This integration should balance traditional teaching methods with AI-enhanced approaches to maximize learning outcomes.
4. Institutions should establish partnerships with accounting firms and software companies to provide students with access to current AI tools and real-world applications. These partnerships can also facilitate internships and practical training opportunities.
5. Administrative bodies should allocate specific budgets for acquiring and maintaining AI tools for accounting education. This should include provisions for regular updates and technical support to ensure sustained effectiveness.
6. Institutions should develop comprehensive support systems to help students adapt to AI-enhanced learning environments, including technical assistance, tutorials, and practice sessions.

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