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The Role of Artificial Intelligence Anxiety and Academic Self-Efficacy on Accounting Students' Job Finding Anxiety

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Abstract

Finding a job after graduation presents a considerable challenge for university students, particularly in underdeveloped or developing countries. Besides, the integration of artificial intelligence in this equation seems to have increased the difficulty even more. Based on this, the current study examines the effect of artificial intelligence anxiety on the job finding anxiety among university students majoring accounting. The study also examines the effect of academic self-efficacy on job finding anxiety. The data of the study were collected using the questionnaire technique by reaching 450 students studying in 4 different universities in Türkiye. The results of the study indicate that academic self-efficacy significantly decreases students' job finding anxiety while artificial intelligence anxiety increases students' job finding anxiety. When this interaction was evaluated in terms of the four dimensions of artificial intelligence anxiety, a significant effect was found in the artificial intelligence configuration dimension. These findings suggest that to mitigate the anxiety of accounting students regarding their professional future, it is essential to enhance their academic self-efficacy and implement awareness-raising studies on the role of artificial intelligence in the field of accounting.

Key words: Artificial Intelligence, Job Finding Anxiety, Academic Self-Efficacy, Accounting Education

JEL Code: M40, M41

1. Introduction

Uncertainty regarding the future employment process seems to be a pivotal stage for the students' transition from university to the labor market that is often accompanied by anxiety of obtaining potential job opportunities. Job Finding

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Anxiety (JFA) is one of the most common concerns among university students, specifically as they are in the transition period from school to work (Belle et al., 2022; Kim & Lee, 2018). JFA refers to university students' concerns about finding a job after graduation (Cho, 2008). JFA, often described as employment anxiety, is increasingly recognized as a significant psychological and social issue among university students (Wanberg et al., 2020). The fact that JFA is basically related to the doubt of whether or not to find a job after graduation shows that this form of anxiety is shaped within its context. Therefore, this anxiety that university students experience about whether they will find a job after graduation is referred to as state anxiety (Gül-Şanli et al., 2023).

In developing or underdeveloped countries like Türkiye, the difficulty of securing a job after graduation is a widespread issue. This becomes evident when the unemployment rates of young people aged 15-24 in Türkiye are examined. According to these statistics, the youth unemployment rate, which was 25.3% in 2020 due to the impact of the COVID-19 pandemic, was determined as 17.4% in 2024 (TURKSTAT, 2025). Although there has been a decrease in the level of unemployment, it is obvious that the rate is high. In a country with such elevated unemployment rates, it is possible to observe and evaluate the experience of JFA among students.

JFA of university students is affected by various factors. While economic recession, increasing competition and decreasing job opportunities increase this anxiety (Kim et al., 2022), additionally expectations of success and financial independence after graduation also increase the psychological pressure on students (Wilkins & Huisman, 2015). Moreover, individual factors such as personality traits, self-efficacy (SE) beliefs and career goals also shape this anxiety (Saks & Ashforth, 2000). In this study, based on the idea that some other factors may also have an effect on JFA in addition to the aforementioned factors, academic self-efficacy (ASE) and artificial intelligence anxiety (AIA) were evaluated as predictor variables and the research model was established.

SE refers to “the belief that one can reliably perform the tasks required to successfully achieve a goal” (Bandura, 1977). SE and ASE are intertwined concepts. ASE can be defined as “the confidence that individuals have in their ability to successfully perform academic tasks at a given level” (Schunk, 1991). Increased ASE is positively associated with an individual’s development of self-control, avoiding stress, achieving higher educational goals, and exerting more effort and determination in academic studies (Niehaus et al., 2012; Pajares, 2002). ASE has an impact on later work life as well as school life. In their longitudinal study, Pinquart et al. (2003) found that individuals with high ASE beliefs and better grades were less likely to be unemployed after school and more likely to be satisfied with their jobs. Souza et al. (2022) analyzed the effect of ASE on the perceived employability of undergraduate business students and found a positive and significant result. Another study conducted by Chow et al. (2019) on a sample of

undergraduate students reported a positive and significant effect of general SE on perceived employability. As it can be seen, existing studies do not directly focus on JFA and are insufficient in number. The impact of ASE on JFA can be explained through two theoretical approaches. According to Bandura's (1977) Self-Efficacy Theory, individuals' beliefs in their ability to successfully complete a given task determine their motivation and emotional responses. Individuals with high academic self-efficacy are more likely to believe that they can overcome challenges in the job search process, which may lead to lower levels of job-finding anxiety. In the Social Cognitive Career Theory proposed by Lent et al. (1994), career decisions are shaped by individuals' self-efficacy beliefs, outcome expectations, and goals. According to this theory, individuals with high academic self-efficacy can adopt a more proactive approach during the job search process, minimizing uncertainty and fear of failure. In light of these theories, the first hypothesis of this study has been developed as follows: ASE has a negative and significant effect on the JFA of accounting students (H1).

Artificial intelligence (AI) applications, known as intelligent software, have gained great importance today. Some science fiction writers have predicted this rapidly developing technology in the past and predicted the fame it would reach (Nguyen et al., 2023). AI is expressed as a type of algorithm or computerized systems similar to human mental decision-making processes. In other words, AI is explained as the ability to learn by utilizing past experiences and knowledge with intelligence (Wang, 2021). AI has penetrated the accounting sector as well as every sector today. The accounting sector has undergone a major transformation with the integration of AI. The use of AI in the accounting field has caused significant changes in the management of financial data, the preparation of reports based on this data, and general decision-making processes (Ahmad, 2024). As in almost every sector, there is a concern about AI in the accounting sector. The results of some studies also support this concern. According to the McKinsey Global Institute, AI is predicted to replace 400 to 800 million workers worldwide by 2030 (McKinsey Global Institute, 2017). Frey and Osborne (2017) emphasize that the computerization process, including AI and robotics, poses a risk of job loss for 47% of American workers in the coming years. Similarly, Acemoglu and Restrepo (2017) stated that robots reduce production costs and that the US economy loses between 360 thousand and 670 thousand jobs each year. AIA can be defined as "excessive fear arising from problems caused by changes in personal or social life brought about by AI technologies". AIA is categorized with a four-dimensional structure. These dimensions are "job replacement", which refers to the fear of the negative effects of AI on work life; "sociotechnical blindness", which refers to the anxiety arising from not fully understanding the dependence of AI on humans; "AI configuration anxiety", which refers to the fear about humanoid AI; and "AI learning anxiety", which refers to the anxiety about learning AI technologies (Wang & Wang, 2022).

In the literature review, although there are many studies on AIA in students (Liu & Liu, 2025; Chen et al., 2024; Varol, 2025; Wang et al., 2024), there is no study on the relationship between AIA and JFA. However, Uçar et al. (2024) found

a positive relationship between AIA and unemployment anxiety. Gong et al. (2019), on the other hand, reported that AI will reduce the demand for radiologists in a study conducted with medical students. As it can be seen, the studies in the existing literature are both very insufficient in number and do not directly address the JFA variable. The impact of AIA on JFA can be explained through the Technology Acceptance Model (TAM). Davis (1989)'s TAM describes individuals' adoption of new technologies based on the concepts of perceived usefulness and perceived ease of use. Negative perceptions regarding the integration of artificial intelligence into the business world may increase individuals' anxiety levels during the job search process. Specifically, concerns that AI will reduce job opportunities may lead individuals to feel inadequate in the labor market, thereby heightening their job-finding anxiety. Within the framework of this theory, the second hypothesis of the study has been developed as follows: AIA has a positive and significant effect on the JFA of accounting students (H2)

This research extends previous studies on students' career anxiety by combining AIA and SE in the context of JFA. While previous studies usually addressed SE and employment anxiety separately, this study offers a new perspective by including an important variable such as AI in today's employment market. Moreover, since the study is conducted in the context of Türkiye, it provides important data on AI-related labor concerns in emerging economies.

The study is expected to make innovative contributions to the literature in several respects. First, it is the first study to examine the direct relationship between AIA and JFA. In addition, by examining the role of ASE in JFA, it offers new perspectives for supporting students in educational systems. Unlike previous AIA research in the field of education, this study examines AIA in the discipline of accounting education and evaluates the transformation in this field.

This study mainly examines the psychological and educational factors affecting university students' career anxiety. The findings of this study are expected to provide an important contribution for educators, policy makers and researchers as AI is increasingly becoming a part of professions today. It is considered that this article will be a study that will be frequently referenced in future studies in areas such as AIA, higher education and employability.

2. Methodology

Within the scope of this study, survey technique, which is one of the quantitative research methods, was used to obtain data. Accordingly, Süleyman Demirel University, Isparta University of Applied Sciences, Burdur Mehmet Akif Ersoy University and Akdeniz University students constitute the participants of the study. There are various departments in these universities that provide education in the field of accounting. These departments are Business Administration, Finance and Banking, Accounting and Finance Management. Within the scope of the study,

third- and fourth-year undergraduate students studying in these three departments of the relevant universities were attempted to be reached. First- and second-year students were excluded from the scope since they are still at the beginning of their education life, assuming that they will not be involved in JFA. The number of third- and fourth-year students studying in these departments is around 700. In order to collect data from the sample, ethics committee approval was obtained from Süleyman Demirel University Social and Human Sciences Ethics Committee with the decision dated 05.03.2024 and numbered 146 meeting. Some of the data were collected through face-to-face interviews and some of the data were collected through an electronic questionnaire form. Of the 472 questionnaire forms received, 22 were eliminated due to marking in the control question and analyzes were carried out on the remaining 450 forms.

Three scales were utilized to obtain the data used in the study. The first of these scales is the AIA Scale, which consists of 4 dimensions and 21 items. The original version of the scale was developed by Wang and Wang (2022). The adaptation study of the scale to Turkish culture was conducted by Terzi (2020). The dimensions of the scale are named as Learning (8 items), Job Replacement (6 items) Sociotechnical Blindness (4 items) and AI Configuration (3 items). The scale is graded on a 7-point Likert scale with 1=Not at all and 7= Completely. There are no reverse scored items in the scale and an increase in the score obtained from the scale is explained as a higher AIA. In the original study, internal consistency reliability coefficients were .97 for Learning, .91 for Job Replacement, .91 for Sociotechnical Blindness and .96 for AI Configuration. In the adaptation study, these coefficients were determined as .89, .95, .89 and .95, respectively. The second scale used in the study is the JFA Scale. The scale developed by Gül-Şanli et al. (2023) consists of 10 items in total and a unidimensional structure. The scale has a 4-point Likert-type rating (1=Disagree, 4=Agree). Eight of the 10 items in the scale contain negative statements, while two of them contain positive statements (items 4 and 8) and are reverse scored. Low scores on the scale indicate that the person has low JFA, while high scores indicate high JFA. In the original study, the internal consistency reliability coefficient was .88. The third scale used in the study is the ASE towards Accounting Profession developed by Coşkuner and Kaygusuzoğlu (2019). The scale consists of 12 items and one dimension. The scale is graded on a 5-point Likert scale and is expressed as 1=Strongly Disagree, 5=Strongly Agree. Six of the 12 items in the scale contain negative statements (items 1, 3, 4, 9, 10, 12) and are reverse scored. If the score obtained from the scale increases, it can be said that the person's ASE towards the accounting profession is high. In the original study, the internal consistency reliability coefficient was found to be .76. In addition to these scales, a demographic information form consisting of 6 questions (age, gender, grade point average, university, department, class level) was also used in the study.

In the study, SPSS and AMOS programs were used to analyze the collected data. The data were first entered into SPSS, the reverse-scored items were recoded, and then extreme value analysis was performed. Afterwards, series averages were assigned to empty cells and the data set was made ready for analysis. Participants' attitudes towards the three variables used in the study were revealed by descriptive

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statistics such as arithmetic mean, standard deviation, skewness and kurtosis coefficients. The structural validity of the scales used was tested through confirmatory factor analysis (CFA). The relationships between variables were determined by Pearson correlation analysis and reliability coefficients were determined by Cronbach Alpha internal consistency coefficients. Multiple linear regression analysis was conducted to test the developed hypotheses.

3. Findings

Demographic Characteristics

Demographic data on the participants of the study are given in Table 1. As it can be seen from the table, 61.8% of the participants are female. 61.3% of the participants are studying at Süleyman Demirel University, 42.2% of them are studying Business Administration and 40.4% of them are studying Finance and Banking. When the participants were evaluated in terms of class level, it was determined that a significant majority of 65.3% were third year students. The mean age of the participants was 21.7 (SD=1.441) and the mean grade point average was 2.46 (SD=.494). The ages of the students ranged between 19 and 28 and their grade point averages ranged between 1.00 and 3.76.

Table 1. Demographic characteristics

		n	%
Gender	Female	278	61.8
	Male	172	38.2
University	Suleyman Demirel University	276	61.3
	Isparta University of Applied Sciences	24	5.3
	Burdur Mehmet Akif Ersoy University	120	26.7
	Akdeniz University	30	6.7
Department	Business Administration	190	42.2
	Finance and Banking	182	40.4
	Accounting and Financial Management	78	17.3
Class Level	Class 3	294	65.3
	Class 4	156	34.7

Source: Authors' calculations

Reliability and Validity

The construct validity of the scales used in the study are tested with CFA. The results obtained are given in Table 2. The goodness of fit values in Table 2 are based on the reference values of Hair et al. (2010). In this context, it is observed that the goodness of fit values of JFA and ASE variables are at good fit level. When Table 2 is evaluated within the scope of the AIA variable, it is found that there is a problem in the $\chi 2/df$ and GFI indices. However, Anderson and Gerbing (1984) state that GFI values above .85 indicate acceptable fit. Kline (2005) states that if the $\chi 2/df$

value is less than 5, the acceptable fit condition is met. In addition, as suggested by Field (2013), items with item factor loadings lower than .30 were excluded from the study.

Table 2. Values of goodness-of-fit statistics

	χ^2/df	CFI	GFI	TLI	RMSEA
JFA	2,924	.98	.96	.97	.065
ASE	2,440	.97	.97	.96	.057
AIA	4,600	.91	.86	.90	.090

***Note: JFA**=Job Finding Anxiety, **ASE**=Academic Self-efficacy, **AIA**=Artificial Intelligence Anxiety*

Source: Authors' calculations

According to the CFA results for the JFA variable, except for one item (item 4), significance values at the p<.001 level were reached in all other items. With the removal of this item and the implementation of the three modifications suggested by the program, values at the good fit level were reached. Item factor loadings ranged between .45 and .83. According to the CFA results obtained for the ASE variable, five items with item factor loadings lower than .30 were excluded from the analysis. All of the remaining seven items were found to be significant at p<.001 level. Values at good fit level were obtained without any modification. Item factor loadings ranged between .33 and .78. According to the CFA results for the AIA variable, all items were significant at the p<.001 level. Here, without excluding any item from the analysis, eight modifications recommended by the program were made and acceptable fit level values were achieved. Item factor loadings ranged between .43 and .90. According to all these results, AIA was confirmed with its four-dimensional, ASE and JFA one-dimensional structures.

In the tests performed for reliability analysis, it was determined that the α coefficients were above the threshold value of .70 (Nunnally, 1978). These coefficients are given in Table 3.

Descriptive Statistics and Correlations of Study Variables

Descriptive statistics of the variables used in the study are given in Table 3. In addition, the relationships between the variables can be seen in the table. As it can be seen in Table 3, skewness and kurtosis coefficients were calculated in order to test the normality assumptions of the data. These coefficients are expected to be within ±2 (Tabachnick & Fidell, 2013). In this context, the skewness coefficients of the variables vary between -.770 and .872, and the kurtosis coefficients vary between -1.182 and .189. Based on these results, it was concluded that the data were normally distributed.

In Table 3, the arithmetic averages obtained by the variables were evaluated before moving on to the relationships between the variables. In this context, JFA rated on a 4-point Likert scale has an arithmetic mean value of 2.99 (SD=.862),

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ASE rated on a 5-point Likert scale has an arithmetic mean value of 2.81 (SD=.835), L dimension of AIA rated on a 7-point Likert scale has an arithmetic mean value of 2.60 (SD=1.344), JR dimension has an arithmetic mean value of 4.51 (SD=1.623), SB dimension has an arithmetic mean value of 4.43 (SD=1.732) and AIC dimension has an arithmetic mean value of 3.97 (SD=1.985). Looking at the averages, it is seen that the participants experienced a JFA above the medium level. The participants' ASE levels were realized just below the midpoint. Finally, when the participants' AIA was evaluated on the basis of dimensions, it was determined that their anxiety level for the L dimension was well below the midpoint, while they had anxiety levels around the midpoint in the other three dimensions.

Table 3. Descriptive statistics and correlations

	1	2	3	4	5	6
1. JFA	(.91)					
2. ASE	-.173**	(.76)				
3. L	.143**	.005	(.91)			
4. JR	.268**	.028	.323**	(.87)		
5.SB	.280**	.035	.269**	.757**	(.87)	
6. AIC	.306**	-.071	.283**	.584**	.590**	(.90)
Mean	2.99	2.81	2.60	4.51	4.43	3.97
SD	.862	.835	1.344	1.623	1.732	1.985
Skewness	-.770	.204	.872	-.418	-.390	-.059
Kurtosis	-.434	-.314	.189	-.630	-.764	-1.182

Notes: ***p<.01.*
Values in parentheses show internal consistency coefficients.
***JFA**=Job Finding Anxiety, **ASE**=Academic Self-efficacy, **L**=Learning, **JR**=Job Replacement, **SB**=Sociotechnical Blindness, **AIC**=AI Configuration.*

Source: Authors' calculations

Table 3 also includes the relationships between the variables of the study. When the table is interpreted in this context, it is determined that JFA has a negative and significant relationship with ASE (r=-.173, p<.01). JFA is also positively and significantly correlated with L (r=.143, p<.01), JR (r=.268, p<.01), SB (r=.280, p<.01) and AIC (r=.306, p<.01) dimensions of AIA.

Hypothesis Testing

The hypotheses proposed in the study were tested using multiple linear regression analysis. The results of the analysis conducted in this regard are presented in Table 4. Before proceeding with the analysis, it was first investigated whether the assumptions required for regression analysis were met. Durbin-Watson coefficient between 1.5 and 2.5, Tolerance coefficients greater than .20 and Variance Inflation Factor (VIF) coefficients less than 10 indicate that there are no autocorrelation and multicollinearity problems (Büyüköztürk, 2002). The Durbin-Watson coefficient in this study is 2.119. VIF values vary between 1.016 and 2.579. Each of the Tolerance values is greater than .20. According to the results obtained,

it was seen that there were no autocorrelation and multicollinearity problems, and the analysis proceeded.

When the analysis findings in Table 4 are analyzed, the research model was generally significant ($F_{(5, 444)}$=14.364, p<.001). The adjusted R^2 value of the model was determined as .130. This result reveals that 13% of students' JFAs can be explained by ASE and AIA.

Table 4. Results of multiple regression analysis

Model		Unstandardized Coefficients		Standardized Coefficients	*t*	Sig.	Collinearity Statistics	
		B	Std. Error	β			Tolerance	VIF
1	(Constant)	2.687	.176		15.284	.000		
	ASE	-.172	.046	-.167	-3.760	.000***	.985	1.016
	L	.026	.030	.041	.881	.379	.882	1.133
	JR	.034	.038	.065	.913	.362	.388	2.579
	SB	.062	.035	.124	1.770	.077	.393	2.548
	AIC	.074	.025	.171	2.991	.003**	.591	1.692

Notes: ****p<.001; **p<.01.*
***ASE**=Academic Self-efficacy, **L**=Learning, **JR**=Job Replacement, **SB**=Sociotechnical Blindness, **AIC**=AI Configuration.*

Source: Authors' calculations

As it is seen in Table 4, ASE has a negative and significant effect on JFA (β=-.167, p<.001). Within the scope of this result, H1 hypothesis of the study is supported. Table 4 also shows that the AIC dimension of AIA has a positive and significant effect on JFA (β=.171, p<.01). Although L (β=.041, p>.05), JR (β=.065, p>.05) and SB (β=.124, p>.05) dimensions of AIA have a positive effect on JFA, these effects are not significant. Within the scope of the findings, H2 hypothesis is supported only in terms of AIC dimension, while it is not supported in terms of the other three dimensions.

4. Discussion

One of the results of the study is that the JFA of the students is high. Many studies on university students in Türkiye also support this finding (Şimşek & Yüksel, 2024; Asan, 2023; Karatas & Oktem, 2022; Tuncer & Tanaş, 2022; Yazici et al., 2023). In Türkiye, especially high youth unemployment rates increase graduates' concerns about employment. According to data from the Turkish Statistical Institute, the unemployment rate has fluctuated over the years but continues to be an important problem. Factors such as the contraction in the labor market, graduates' lack of sufficient experience and employers' expectations for a highly qualified workforce are among the main challenges that students face in finding a job.

Another conclusion drawn from the study is that the participants' AIAs are more concentrated in the JR and SB dimensions. Participants may think that as a result of the increasing adoption of AI technologies by businesses, humans will be replaced by robots and automation systems, resulting in job loss. Participants are also concerned that AI may get out of control, gain autonomy and be used for malicious purposes. In this context, it is thought that the participants were influenced both by the discussions on artificial intelligence in the public and the fact that this subject has been widely covered in movies and TV series in recent years. When the literature is examined, it is seen that there are many studies in which AIA is high in JR and SB dimensions (Asio & Suero, 2024; Özbek Güven et al., 2024; Uçar et al., 2024; Wang et al., 2024).

When the results of the study are analyzed, it is seen that the first hypothesis is supported. In this context, ASE has a negative and significant effect on accounting students' JFAs. There is no research in the literature that directly investigates the relationship between these two variables. However, previous studies have reported that students with high ASE are less likely to be unemployed (Pinquart et al., 2003) and their perception of employability increases (Souza et al., 2022). In addition to these studies, there is evidence in the literature that the employability perceptions of students with high SE also increase (Chow et al., 2019; Li et al., 2022; Wujema et al., 2022; Zhong et al., 2020).

When the findings of the study are analyzed, it is seen that the second hypothesis developed within the scope of the research is partially supported. All dimensions of AIA had positive effects on JFA. The increase in AIA in students also increases their JFA. When the literature is examined, as in the first hypothesis, there is no study addressing the relationship between AIA and JFA in this hypothesis. However, there are findings in the literature that an increase in AIA also increases unemployment anxiety (Akçakanat, 2024; Uçar et al., 2024).

5. Conclusions

The current study provides valuable insights by analyzing the factors influencing JFA among university students majoring accounting in Türkiye. The findings suggest that higher levels of ASE lead to lower JFA. This finding suggests that as individuals' perceptions of their professional competence strengthen, they gain more confidence in the labor market. On the other hand, concerns about the effects of AI technologies on the accounting profession were found to increase students' JFAs. In particular, AIC and SB dimensions deepen students' feelings of uncertainty about their professional future. While the first hypothesis was fully supported, the second one was partially supported. The study provides implications that accounting education should focus on increasing students' professional SE and the importance of raising awareness of the impacts of AI on the workforce. In line with these implications, universities should integrate AI-focused education and career planning courses into the curriculum to increase students' ASE levels, and

educational programs that increase AI literacy should be organized to prevent misperceptions and concerns about AI. Accounting firms and universities should work together to provide internship programs that offer students the opportunity to experience the applications of AI in the accounting industry.

Beyond its empirical findings, this study makes a noteworthy contribution to the literature by being the first to simultaneously examine artificial intelligence anxiety and academic self-efficacy as predictors of job finding anxiety among accounting students. By integrating psychological (self-efficacy) and technological (AI anxiety) dimensions, it expands the theoretical understanding of students' career-related anxieties in the digital transformation era. Furthermore, it offers new evidence from an emerging economy context, contributing to the global discussion on how AI-driven changes in the labor market shape the perceptions and career readiness of future accounting professionals.

The study has a number of limitations. First of all, the study is cross-sectional research and reflects students' views over a certain period of time. Considering that students' attitudes and beliefs may change over time, it is certain that longitudinal studies can provide more comprehensive results. Another limitation is that the study data were collected through questionnaires. Questionnaires are based on the subjective statements of the participants. In this context, responses may not reflect actual attitudes due to social desirability or personal perceptions. Conducting future studies with qualitative methods may provide more satisfactory information. Given these limitations, future researchers are encouraged to conduct studies with larger sample sizes, diverse methodological approaches, and longitudinal analyses to explore additional factors that contribute to job search anxiety.

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