

Integration of Artificial Intelligence Into Accounting Curricula: Trends and Challenges in Indian Educational Institutions

**Dr. Chingshubam Manimohon Singh¹, W Nicolas²,
Dr. Kiirii Onand Monsang³, Salam Bhogin Singh⁴**

^{1,3,4}Assistant Professor, Department of Economics, Dhanamanjuri University.

²Research Scholar, Department of Commerce, Dhanamanjuri University.

ABSTRACT

This Study was done to properly examine the integration of Artificial Intelligence (AI) into the Accounting curricula across Indian educational institutions and identify the trends and challenges hindering in the integration of AI in Accounting teaching pedagogy. The study uses PRISMA 2020 guidelines to systematically review literature from 2020-2025 to stay with the new trends related to AI in Accounting curricula. The research identifies five key trends such as the emergence of AI-infused coursework including automation and analytics, growth of AI-augmented assessments, increased availability of AI-linked online courses, rising industry-academia collaborations, and policy support through NEP 2020. Despite these development, significant challenges persist including faculty AI literacy gaps especially in accounting pedagogy, infrastructure limitations in non-metropolitan institutions, optional rather than mandatory AI competencies, and ethical concerns around data privacy and algorithmic fairness. Here, in this study the findings suggest that educational institutions of different types and heights who are investing in structured faculty development, cloud-based learning platforms, and employer-aligned curriculum design demonstrate improved student engagement and job readiness in the real-world scenario. In the recommendation section of the paper it adopts a phased mode approach: establishing AI literacy baselines, embedding AI concepts in core accounting modules and syllabus, implementing faculty development incentives, adopting ethical governance frameworks, and leveraging and aligning with the NEP 2020 initiatives to address infrastructure gaps, ensuring proper AI adoption that will help and guide the students for digital professional environments while maintaining essential human elements in accounting practice (Page et al., 2021; Jolly & Kaur, 2025; NITI Aayog, 2023).

Keywords: Artificial Intelligence (AI), Accounting Education, Curricula Integration, PRISMA, Faculty Development, Continuing Professional Development.

1. Introduction

Artificial Intelligence is revolutionizing accounting procedures with a speed never seen earlier through automation, anomaly detection, predictive analytics, and intelligent reporting. The revolution asks for new era of curriculum that will prepare the students towards attainment of AI literacy, data analytic reasoning, and ethical judgment. Infusion of Artificial Intelligence in all levels of education is encouraged in India

by NEP 2020, but the implantation is regional-dependent and institution-type dependent, wherein areas far from metropolitans face critical infrastructure shortages to sustain the implantation of AI in Accounting.

AI is drastically altering the accounting profession and has brought an unprecedented paradigm shift that has to be immediately addressed by educational institutions all over the world in the present days. In the new era of machine learning, automation, and intelligent data analytics being the order of the day in contemporary accounting practices, the traditional boundaries of financial reporting, auditing, and management accounting are being rewritten (Srirejeki & Liang, 2024). The quick changes in technological advancement is not just about acquiring tools. It is a whole new game of how the accounting professional reads data, makes strategic choices, and gives strategic recommendations to organizations. The integration of AI into accounting educations has thus become not just an upgradation or enhancement option but a dire imperative to maintain learning relevance and produce graduates that can handle the current demands on the new trends of AI in accounting and other fields of work in and around this digitalized world. The accounting profession in the world over has seen a rapid application of AI across a wide range of fields, including computerized account maintenance, fraud detection, predictive analytics, and intelligent audit strategies. Big firms and organizations now integrate AI systems in the account processing, risk management, and financial forecasting into normal practice, essentially transforming the required skillsets of new graduates (Abdo-Salloum, 2025). The transition from traditional accounting to the usage of AI in accounting has placed a vital imperative for accounting education to shift from the traditional curriculum focused exclusively on technical principles of accounting and manual work. To this effect, educational institutions around the world have tried using AI-based coursework, which ranges from offering just a computer courses to integrating the fundamentals of AI into mainstream accounting courses. The speed and level of integration is quite different across regions, with developing nations like India witness multiple barriers and challenges in infrastructure, instructor preparedness, and resource allocation. Despite the new trends arriving at the speed of light on AI in accounting practice, even when compared to the developed nations, Indian institutions face a vast set of obstacles in incorporating it into the syllabus. Trainers, the majority of whom studied during pre-digital eras, also suffer from a deficit of confidence and competence in imparting AI-powered accounting concepts. Infrastructure limitations are particularly huge in non-metro institutions, resulting in huge gaps in exposure to AI tools and technology that would be critical to enable experiential learning events. Moreover, when there is a lack of standardize curriculum on accounting programs integrated with AI, then there arises inconsistency in the educational system of a nation. This makes the newly graduate, who enter professional working environments unprepared for AI-based accounting environments and makes it hard for them to proceed and advance their career prospects and organizational performance.

Though there is a sea of literature on the use of AI in accounting practice, little is known about structured implementation in accounting education within the Indian higher education context. Past research has been mainly based on technological potential or isolated pilot projects, with minimal focus on detailed analysis of institutional readiness, capacity building needs of faculty, and replicable models of implementation. Moreover, there exist limited studies on how India's unique policy environment for education, including NEP 2020 and autonomous institutional frameworks can be able to facilitate effective AI integration in the Accounting education in India. This is more so with respect to understanding specific challenges of Indian institutions in balancing traditional accounting education with the changing capabilities of AI. Consilient world evidence shows that institutions integrating AI in accountancy education have improved

student participation, increased analysis capabilities, and increased alignment with industries (Gaviria Rodriguez, 2025; Musyaffi et al., 2024). Those Students who are currently undergoing AI-supported accountancy education has developed and boosted their confidence in data analysis, better understanding of automated systems, and improved preparedness for technology-driven professional work environments. But those improved students depend on proper faculty development, appropriate technological infrastructure, and suitably designed curricular structures that connects technical AI knowledge with core accounting principles and ethical issues.

The implementation of AI in accounting programs offers special barriers and opportunities within the Indian educational system. NEP 2020 strongly supports the use of digital technology, multidisciplinary learning, and freedom in curricular planning within the educational and even in non-educational institutions, constituting an enabling policy ecosystem for innovation. National Strategy on Artificial Intelligence and other national digital education initiatives such as SWAYAM and SWAYAM-Plus platforms provide various tools and methods to develop and offer courses on AI. Nevertheless, there is a high level of institutional diversity within India's extensive education system, with autonomous institutions and universities being better equipped to engage in curricular entrepreneurship compared with affiliated ones and those of which are in the outskirts and non-metropolitan. Differences in regional levels of technological infrastructure, faculty strengths, and student preparedness form a complex implementation challenge that needs to be addressed by subtle, place-dependent measures. The goal of the current paper is to show a comprehensive evidence-based roadmap for integrating AI into accounting education into the educational institutions environment in India and it will benefit the educational administrators, curriculum planners, and policymakers. It uses PRISMA-guided systematic methodology, this research synthesizes multiple sources of literature to present actionable, implementable suggestions dealing with the specific challenges and new opportunities of higher education experienced in India. This paper will bridge the gap between pedagogic practice and technology potential, ensuring that AI integration initiatives are as per the needs of the trending accounting curriculum and pedagogically sound for India's unique educational context.

Objectives:

- Finding the trends in AI integration in Indian accounting curricula, 2020–2025.
- Systemic challenges across ethics, curriculum, infrastructure, and faculty capability.
- Develop evidence-based recommendations specific to Indian Educational contexts.

Significance:

- By analyzing various sources of literatures and it creates recommendation to the administration and the curriculum committee
- Aligns policy and practice by matching suggestions with the NEP 2020 and national AI roadmaps (Jolly & Kaur, 2025; NITI Aayog, 2023).

2. Literature Review

2.1 Global Framework and Perspectives

The integration of artificial intelligence in the education of accountants is a major step in the way we train and prepare future professional practitioners. This is not a case of adding new technology to existing courses. Rather, it revolutionizes the mode of accounting education (Srirejeki & Liang, 2024). Traditionally training in accounting formerly revolved around conforming to regulations and standard

procedures. Today, the instructors must have analytical mind, technological skill, and even considering ethical concerns of students for working in AI-enriched environments.

Research in different countries shows that students' willingness to use AI tools is greatly influenced by their digital literacy and experience with technology (Abdo-Salloum, 2025). Students will utilize these technologies more comfortably and effectively if they perceive AI tools to be useful and easy to use, and if their institution provides adequate support (Gaviria Rodríguez, 2025). Thus, it can be concluded that to be able to successfully integrate AI in the accounting education it requires as much attention to the user experience as it does for institutional culture.

2.2 Pedagogical Methods and Instructional Styles

Recent research investigates various ways of incorporating AI into accounting education, from integrating AI into the available courses to introducing and crafting completely new AI courses. Musyaffi et al. (2024) emphasize that successful implementation of AI depends on how students, teachers, and technology are made to trust each other. Technical infrastructure and newer facilities are just not enough.

Success in AI-facilitated accounting education is not just how instructors teach the students about using the AI integrated Accounting tools. It adds to their ability to comprehend data, validate outputs from AI models, and exercise moral judgment in automated environments (Feltham et al., 2025). All these knowledge gain by the students in AI facilitated Accounting education are just the right skills needed by any professional trying to adopt Accounting features in their field of works. Best practices include assessment of why we required the integration of AI in accounting education before implementation, stakeholder engagement, pilot testing programs, and ongoing improvement through feedback.

2.3 Policy Environment in India

India's National Education Policy 2020 encourages the use of digital technology or ICTs and gives schools and universities some sort autonomy aligned with the available situations and to be able to plan the curriculum, supporting AI integration activities (Jolly & Kaur, 2025). Strategic guidance by NITI Aayog on artificial intelligence also encourages education innovation by connecting AI adoption with national economic goals (NITI Aayog, 2023).

Evidence shows that autonomous colleges have more freedom and resources to implement innovative curriculum compared to affiliated ones (Thawrani et al., 2025). This difference in the structure and the system of the institution affects the pace, phase and the level at which colleges are able to integrate AI into their accounting curriculum.

2.4 Faculty Preparedness and Professional Development

Teacher education is instrumental in successful AI implementation. The majority of accounting educators, particularly those who attended training prior to the computer era, require technical and pedagogical abilities to instruct AI (Economic Times, 2025). The challenge entails not only how to use AI software but also how to develop and evaluate AI-based learning activities.

Effective professional development programs consist of experiential training in the application of AI tools, collaborative curriculum planning time, and ongoing support follow-up to allow staff members to develop growing confidence over time (Chatterjee & Chatterjee, 2019). Effective institutions normally invest comprehensively in technology infrastructure, faculty development, student services, and administrative systems rather than a single investment in technology.

2.5 Challenges in Technology Infrastructure

There are significant differences in the technological capability of urban and rural institutions, especially from the developing countries. Consistent and proper internet access, cloud computing, and software

licensing are the basis for the bare minimum requirements to adopt AI usage (ICRIER, 2024). These infrastructure demands present unique challenges to institutions serving rural and non-metropolitan and for the economically disadvantaged students.

Cloud-based platforms offer promising solutions in the form of scalable access to AI tools without extensive institutional investments. National initiatives like SWAYAM and SWAYAM-Plus paves way for accessing to good and standard quality learning material, which in return gave potential to reduce individual institutional cost burdens (SWAYAM, 2025; SWAYAM Plus, 2025). Institutions must still address issues of data security, privacy, and user training.

2.6 Assessment and Quality Standards

Evaluation of AI-integrated accounting software requires novel evaluation methodologies that measure both technical competence and traditional accounting data. Sound evaluation methods are challenging to construct with the speed AI technologies evolve.

Quality assurance requires systematic and standardized evaluation that brings about the clear view of program effectiveness and create platform for continuous development. Professional accrediting bodies increasingly expect AI competencies in accounting education standards, which also provides incentives for institutions to develop strategic plans for AI integration that address professional requirements

3. Methods: PRISMA-Guided Systematic Review

3.1 Reporting framework.

This paper follows the PRISMA 2020 guidelines, by using the 27-item checklist and four-stage flow - chart with the following aspects in mind; identification, screening, eligibility, inclusion. PRISMA is chosen for transparency and rigor (Page et al., 2021; Moher et al., 2010). PRISMA is widely used beyond healthcare in education and management contexts to ensure reproducibility and assured reporting quality (Ghamrawi et al., 2025; DistillerSR, 2023). Here in this paper, the researcher uses PRISMA to analyze the available literature to ensure clear, complete and transparent review.

3.2 Eligibility criteria

- Population: India's higher education institutions, with auxiliary inclusion of global literature for context.
- Intervention/Exposure: Integration of AI into accounting curricula covering the aspects such as courses, modules, pedagogy, assessment, faculty development.
- Outcomes: Curricular changes, adoption patterns, faculty/student development and their readiness, infrastructure development in non-metropolitan, ethical governance, performance and employability indicators.
- Study types: It uses Empirical studies, scoping/systematic reviews, policy reports, curriculum exemplars.
- Timeframe: 2020–2025.
- Language: English.

3.3 Information sources and search strategy.

Databases and sources included Scopus-indexed journals, education/management journals, policy portals (NITI Aayog), NEP-linked resources, institutional websites (SWAYAM, SWAYAM-Plus), professional education providers, and quality journal platforms. Representative sources include critical reviews on AI in accounting education, PRISMA guidance, NEP 2020-aligned policy and strategy documents, and Indian

survey data (Srirejeki & Liang, 2024; Ghamrawi et al., 2025; Jolly & Kaur, 2025; NITI Aayog, 2023; Thawrani et al., 2025).

Search strings:

- "Artificial Intelligence (AI) AND accounting education AND India"
- "Accounting curriculum AND artificial intelligence AND integration"
- "NEP 2020 AND AI curriculum higher education"
- "PRISMA systematic review education AI India"
- "Faculty training AND artificial intelligence AND accounting"
- "Autonomous colleges India AND AI syllabus"

3.4 Study selection.

Titles/abstracts were screened against inclusion criteria; full texts were assessed for relevance to accounting curricula and AI integration. Exclusion criteria included non-education articles not referencing curricular elements, pre-2020 works (unless policy anchor), and opinion pieces lacking substantive evidence.

3.5 Data extraction and synthesis.

Data extraction observes all the study context (India/global), it focuses on curriculum, faculty, infrastructure, ethical concerns, and utilizes methods such as empirical study, survey, review and key findings. A narrative synthesis was adopted due to big differences in methods and outcomes across sources.

3.6 PRISMA flow TABLE

Stage	Description	Records (n)
Identification	Records identified through database searching (Scopus, Web of Science, Google Scholar, journal publishers) using search terms such as "AI in accounting education India", "faculty development and AI", "PRISMA systematic review"	85
	Additional records identified through non-database sources (NEP 2020 reports, NITI Aayog strategy, SWAYAM/SWAYAM Plus, policy/industry/education websites)	18
Screening	Records after duplicates removed	92
	Titles and abstracts screened for relevance	92
Eligibility	Records excluded (not focused on AI and accounting curriculum in India, not education sector, not 2020–2025, duplicative)	53
	Full-text articles and reports assessed for eligibility	39
	Full-text articles excluded (e.g., lacking curriculum integration, not focused on Indian institutions, insufficient data)	14

Stage	Description	Records (n)
Included	Studies/reviews/policy papers included in qualitative synthesis	25

4. Results

4.1 Trends in Indian accounting curriculum

- Early Integration of AI content: educational institutions increasingly adopts and adapts to AI topics into AIS/ERP, auditing analytics, and managerial accounting; some offer stand-alone AI-in-accounting electives or micro-credentials via MOOCs (SWAYAM Plus, 2025; SWAYAM, 2025; Srirejeki & Liang, 2024).
- Hybrid mode of deliveries: Mixes of embedded content (as part of current courses) and discrete AI electives; hybrid methods provide contextualization and quick in-depth on AI contents in education but require coordination and faculty development (Srirejeki & Liang, 2024).
- Increase in industry-associated offerings: Providers partner with professional associations and technology companies to offer tool-based and hands-on training (e.g., data analysis, automation) to create employable skills as per the advancement in digital and AI environment (The Knowledge Academy, 2024; Simandhar Education, 2024).
- Policy-relevant innovation: NEP 2020 arrangements for credit-carrying MOOCs and inter-disciplinary learning facilitate experimentation in self-financing institutions (Jolly & Kaur, 2025; NITI Aayog, 2023).

4.2 Challenges

- Barriers in capacity building: Low expert-level skill, unequal exposure to AI pedagogy and tools, limited Continuing Professional Development (CDP) opportunities and incentives (Economic Times, 2025; Chatterjee & Chatterjee, 2019).
- Infrastructure gaps: Tier-2/3 institutions have fewer labs, weak bandwidth internet, and less availability of software; barrier to licensed software access despite the availability of clouds (Chatterjee & Chatterjee, 2019).
- Managing the curriculum: AI competencies are typically elective rather than core, leading to uneven deployment and skin-deep treatment; limited standardized outputs across institutions (Chatterjee & Chatterjee, 2019; Jolly & Kaur, 2025).
- Ethical and assessment challenges: Demand clear policies on academic honesty with generative AI, data governance, and bias prevention in analytics-informed assessment (Srirejeki & Liang, 2024; Musyaffi et al., 2024).

5. Discussion

5.1 Interpreting the Indian readiness gap: Evidence reflects enthusiasm-capacity mismatch, with enabling policy and market signals and a lag in faculty capability and infrastructure at most institutions. This explains why strong pilots cluster in better-resourced autonomous/private universities while the large public ecosystems integrate more cautiously. As Jolly & Kaur (2025), Chatterjee & Chatterjee (2019), and Economic Times (2025) note, without coordinated Continuing Professional Development (CPD), incentives, and minimum core standards for AI competencies, adoption threatens to be patchy.

5.2 Curriculum Design Implications Hybrid models, in which AI topics are integrated into core accounting courses with advanced electives, appear pragmatic. However, such integration needs to go beyond mere "tool familiarization" toward higher-order learning aspects including data reasoning, model interpretation, internal controls for automation, audit analytics, and ethical decision-making within an AI context. Literature has warned against fragmentation within the curriculum; thus, clear mapping of learning outcomes within and across semesters is imperative (Srirejeki & Liang, 2024; Abdo-Salloum, 2025; Musyaffi et al., 2024).

5.3 Ethical Governance and Assessment Integrity. Indian institutions will benefit from codified policies for generative AI in coursework, disclosure norms, human-in-the-loop evaluation, and secure analytics infrastructures. Embedding case studies on bias, explainability, and auditability is supportive of professional ethics as per the expectation of ICAI regarding Audit Judgment and Assurance in AI-rich environments. Srirejeki & Liang, 2024; Musyaffi et al., 2024

5.4 Equity and scalability: The national / state support for infrastructure, cloud credits for education, faculty scholarships, and shared service centers is needed for the equitable adoption beyond metros. The flexibility about MOOCs and credit transfer under NEP 2020 can diffuse quality content; combining this with local mentorship and labs will ensure applied learning rather than mere passive consumption. Jolly and Kaur (2025), NITI Aayog (2023), SWAYAM Plus (2025), SWAYAM (2025).

6. Recommendations

Short-term (0-12 months):

- Establish institutional AI-in-Accounting task forces to set outcome maps and governance policies for AI use (academic integrity, privacy, bias) (Srirejeki & Liang, 2024; Musyaffi et al., 2024).
- Introduce structured CPD for accounting faculty on AI literacy, analytics for auditing, basics of RPA, and assessment with AI; incentivize on appraisal and promotion (Economic Times, 2025; Chatterjee & Chatterjee, 2019).
- Adopt cloud/SaaS sandboxes for hands-on practice (ERP/accounting systems, analytics, visualization) and negotiate education licenses with vendors (Chatterjee & Chatterjee, 2019; ICRIER, 2024; NASSCOM-EY, 2025).
- Embed at least one credit-bearing AI/MOOC module aligned to accounting outcomes through SWAYAM/SWAYAM-Plus under NEP credit frameworks (SWAYAM Plus, 2025; SWAYAM 2025; Jolly & Kaur, 2025; NITI Aayog, 2023).

Medium-term (12–24 months):

- Redesign core courses to include AI concepts mapped to assessments (e.g., AIS with automation controls; Audit with analytics and anomaly detection; Management Accounting with predictive models) (Srirejeki & Liang, 2024; Abdo-Salloum, 2025).
- Co-teach modules with IT/data analytics faculty; develop case repositories featuring the Indian compliance and sectoral contexts-GST, e-invoicing, MSMEs - (Chatterjee & Chatterjee, 2019).
- Deploy learning analytics for identifying at-risk learners but with safeguards and transparency in place Abdo-Salloum, 2025; Musyaffi et al., 2024
- **Long-term (24+ months):**
- Create centers for Accounting Analytics and AI Education to lead research, curriculum updates, and faculty mentoring; publish PRISMA-guided evaluations of pilots to build national evidence (Page et al., 2021; Ghamrawi et al., 2025).

- Partner with regulators and professional bodies to identify minimum competency on AI in accounting programmes and promote ethics-by-design standards (Jolly & Kaur, 2025; NITI Aayog, 2023).
- Invest in inclusive infrastructure strategies for Tier-2/3 institutions, including pooled cloud resources and regional training hubs (ICRIER, 2024; NASSCOM-EY, 2025; Chatterjee & Chatterjee, 2019).

7. Limitations

- Heterogeneity of sources and outcomes precluded meta-analysis; narrative synthesis may not capture effect sizes.
- Availability bias for English-language and accessible grey literature; some institutional pilots may be underreported.
- Fast-evolving AI tools and policies imply findings are a time-bound snapshot. Updates might be required periodically (Page et al., 2021; Moher et al., 2010).

8. Conclusion

The integration of artificial intelligence (AI) into accounting education in India marks a significant shift in how both students and educators approach the discipline. This research deals with AI and its effects on the accounting curricula, teaching methods, and graduate employability. The findings show that, even with some progress noticeable, the journey towards the adoption and fully integrate AI in accounting curricula is not very feasible with the elements of various challenges available at the moment such as the lack of well equip educators, the gap in expertise and the lack of proper facilities and infrastructure outside metropolitan areas leading to limited access to technology and reliable internet, another key concern is the lack of a standardized framework for what AI competencies should be included in accounting programs. Educational institutions that combine the flexibility offered by the National Education Policy (NEP) 2020 with deliberate faculty development, access to cloud-based technologies, and strong ethics guidelines tend to achieve better student engagement and improved job readiness. These institutions are equipping students with necessary AI skills, helping them stay relevant in a rapidly digitizing profession.

Despite many challenges and difficulties in the integration of AI in accounting curricula, this paper points to several promising practices. Initiatives such as faculty training programs, the adoption of cloud services to make AI tools more widely available, and the embedding of ethical reasoning in curricula are starting to yield positive results. National strategies—such as the NEP 2020 and the government’s AI roadmap—create a favorable environment for further innovation and expansion. To achieve broader and more equitable change, a phased wise and context-sensitive approach is recommended by absorbing from various earlier studies. Institutions should aim for continual evaluation, shared resources for schools in less developed regions, and consensus on minimum AI skills for all accounting graduates. By focusing on these strategies, Indian accounting education can continue to evolve, ensuring that students across the country are well prepared for an AI-enhanced professional future.

References

1. Abdo-Salloum, A. M. (2025). Accounting students’ technology readiness, perceptions, and digital competence toward artificial intelligence adoption in accounting curricula. *Journal of Accounting Education*, 64, 100854
2. Chatterjee, S., & Chatterjee, A. (2019). Inclusion of E-Accounting in commerce education in India. *International Journal of Innovative Research and Technology*, 6(3), 3014-3025

3. DistillerSR. (2023). PRISMA methodology for systematic review. DistilerSR *Resources*. <https://www.distillersr.com/resources/systematic-literature-reviews/prisma-methodology-for-systematic-review>
4. Economic Times. (2025, September 27). AI adoption grows in Indian B-Schools but only 7 per cent faculty are expert users: Survey. *The Economic Times*.
5. Education for All in India. (2025, September 24). AI in education. *Education for All in India*. <https://educationforallinindia.com/ai-in-education/>
6. Feltham, D. K., Weinkauf, M. A., Ghosh, S., & others. (2025). 2025 and beyond: Redefining accounting education for an AI-driven world. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.5385522>
7. Gaviria Rodríguez, D. Y. (2025). Intention to use AI in accounting education. *Frontiers in Education*, 10, 1637857.
8. Ghamrawi, N., Shal, T., Ghamrawi, N. A. R., Abu-Tineh, A., Alshaboul, Y., & Alazaizeh, M. A. (2025). A step-by-step approach to systematic reviews in educational research. *European Journal of Educational Research*, 14(2), 549-566.
9. ICRIER. (2024). AI in school education. *Indian Council for Research on International Economic Relations*.
10. Jain University. (2025, June 30). AI in accounting: BCom course and top colleges. *Jain University School of Commerce*. <https://soc.jainuniversity.ac.in/program/certificate-programme-in-ai-for-accounting>
11. Jolly, A., & Kaur, P. (2025). Integrating artificial intelligence into India's National Education Policy 2020: Opportunities, challenges and strategic pathways. *International Journal of Emerging Research in Technology*, 12(5), 45-62.
12. Moher, D., Liberati, A., Tetzlaff, J., Altman, D. G., & PRISMA Group. (2010). Preferred reporting items for systematic reviews and meta-analyses: The PRISMA statement. *International Journal of Surgery*, 8(5), 336-341.
13. Musyaffi, A. M., Baxtishodovich, B. S., Afriadi, B., Hafeez, M., Adha, M. A., & Wibowo, S. (2024). New challenges of learning accounting with artificial intelligence: The role of innovation and trust in technology. *European Journal of Educational Research*, 13(1), 89-104.
14. NASSCOM-EY. (2025). AI adoption index: Measuring enterprise AI penetration in India. *NASSCOM & Ernst & Young*.
15. NITI Aayog. (2023). National strategy for artificial intelligence. *Government of India*. <https://www.niti.gov.in/sites/default/files/2023-03/National-Strategy-for-Artificial-Intelligence.pdf>
16. Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., ... & Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *BMJ*, 372, n71.
17. Simandhar Education. (2024). AI in accounting with CPA, CMA, EA & more. *Simandhar Education*. <https://www.simandhareducation.com/Artificial-Intelligence>
18. Srirejeki, K., & Liang, J. (2024). Artificial intelligence in accounting: Implications for practices and education. *Soedirman Accounting Review*, 9(1), 99-110.
19. SWAYAM. (2025, July 14). AI in accounting - online courses SWAYAM 2. *SWAYAM Platform*. https://onlinecourses.swayam2.ac.in/imb25_mg168/preview

20. SWAYAM Plus. (2025). AI in accounting. *SWAYAM Plus - IIT Madras Pravartak*. https://swayam-plus.swayam2.ac.in/courses/course-details?id=P_IITMPR_23
21. Thawrani, U., Sharda, T., Gaurav, U., Kumar, B., Saloni, & Acharya, R. (2025). Empowering NEP 2020 with artificial intelligence: Revolutionizing the future of education. *African Journal of Biomedical Research*, 28(1S), 265-269.
22. The Knowledge Academy. (2024). Certified artificial intelligence (AI) for accountants training. *The Knowledge Academy India*. <https://www.theknowledgeacademy.com/in/courses/accounting-courses/certified-artificial-intelligence-ai-for-accountants-training/>
23. Ministry of Education. (2020). National Education Policy 2020. Government of India. https://www.education.gov.in/sites/upload_files/mhrd/files/NEP_Final_English_0.pdf