



International Journal of Advance Studies and Growth Evaluation

AI-Driven Workplace Transformation and Its Impact on B.Com Graduates: A Study of University of Mysore Graduates

^{*1} Dr. Indira PE

^{*1} Associate Professor, Department of Commerce, Government First Grade College KR Sagara, Srirangapatna Tq, Mandya, Karnataka, India.

DOI: <https://doi.org/10.5281/zenodo.22120687>

Article Info.

E-ISSN: 2583-6528

Impact Factor (QJIF): 8.4

Peer Reviewed Journal

Available online:

www.alladvancejournal.com

Received: 21/June/2026

Accepted: 23/July/2026

*Corresponding Author

Dr. Indira PE

Associate Professor, Department of
Commerce, Government First Grade
College KR Sagara, Srirangapatna Tq,
Mandya, Karnataka, India.

Abstract

Artificial Intelligence (AI) is largely helping to change the nature of work by automating routine activities. It is supporting decision-making, improving productivity, and creating new employment opportunities in the modern world. These changes in the new era are particularly relevant to commerce graduates due to the increasing usages of digital and AI based accounting, finance, banking, marketing, and business administration. The present study studies the impact of AI-driven workplace transformation on B. Com graduates of the University of Mysore. The study is based on primary data collected from 50 B.Com graduates through a structured questionnaire. A descriptive research design was adopted, and percentage analysis was used to interpret the responses. The findings show that 80% of respondents are aware or highly aware of AI, while 56% perceive its impact on employment opportunities positively. Further, 76% agree or strongly agree that AI creates new career opportunities. Data analytics and digital literacy were identified as important skills for an AI-driven workplace. A significant 84% of respondents expressed the need for AI-related training in commerce education. The study concludes that AI is bringing changes rather than simply eliminating employment opportunities for commerce graduates. To remain employable, B.Com graduates should necessarily combine commerce knowledge with digital skills, analytical abilities, problem-solving skills, and continuous upskilling. The study recommends curriculum revision, practical training, industry collaboration, professional certification, and career guidance to improve the AI readiness of commerce graduates.

Keywords: Artificial Intelligence, Workplace Transformation, B.Com Graduates, Employability, Digital Skills, Upskilling, Career Opportunities, Commerce Education

1. Introduction

In today's world, Artificial Intelligence is an important technology influencing businesses and workplaces. AI enables computer systems to carry out tasks like learning, analysis, problem-solving, pattern recognition, and decision-making that often need human intellect. AI is being used by organizations more and more to automate repetitive tasks, analyze data, increase productivity, cut expenses, and assist with business decisions. As a result, the nature of many jobs is evolving. Most of the routine activities are being automated. These new responsibilities need employees to engage with digital systems and analyze data. Professions associated to commerce, including accounting, finance, banking, auditing, taxation, marketing, and business administration, are especially affected by AI. Traditionally, B.Com. graduates work in these disciplines, but employers are increasingly seeking applicants with both technological and commercial expertise. Therefore, graduates in commerce

have both opportunities and challenges as the workplace changes. While opportunities are growing in fields like data analytics, business intelligence, FinTech, digital marketing, and technology-enabled accounting, routine clerical and data-processing tasks may be reduced.

The evolving work environment consequently presents commerce graduates with a dual scenario of prospects and difficulties. Traditional clerical and data-entry functions may diminish in scope but fresh avenues are opening up across domains like data analytics, business intelligence, financial technology, digital marketing, and technologically driven accounting services. This has to be considered as a new learning and opening of job market for the BCom graduates.

2. Need for the Study

The rapid adoption of AI is changing the skills required in the workplace. B.Com graduates entering accounting, banking, finance, marketing, and business services need to analyse and

understand the changes in the job roles and its AI requirements and prepare t accordingly.

Traditional commerce education definitely provides an important foundation in accounting, finance, economics, taxation, and business. However, these competencies increasingly need to be upgraded to meet the digital need and has to be supported by digital literacy, data analytics, AI knowledge, and problem-solving skills.

Therefore, there is a need to understand how B.Com graduates perceive AI and whether they recognize the importance of acquiring new skills during and after their graduation. The findings can help educational institutions improve commerce education. This will help to meet the need of the employer and help students prepare for changing employment requirements.

This study identifies the need to examine AI awareness, employment opportunities, skill requirements, and career readiness among B.Com graduates.

3. Review of Literature

Sozon, Roengtam & Yin (2026)-Graduate Employability in the AI and Globalisation Era: Implications for Higher Education Institutions. A systematic review of 107 studies (2012–2025) showing that AI is intensifying skills mismatches, exposing outdated curricula, and limiting institutional support and practical experience. It recommends curricula aligned with industry needs and stronger industry partnerships (Sozon *et al.*, 2026).

Pandey & Patel (2026)-AI and Automation in Accounting: Implications for Commerce Professionals in India. Notes the growing use of AI and robotic process automation in bookkeeping, auditing, taxation, fraud detection, and forecasting in India, increasing demand for analytical, technological, and advisory skills (Pandey & Patel, 2026).

Padvi (2026)-Development of 21st Century Skills for Employability: A Conceptual Study. Argues that academic qualifications alone are not enough; graduates need critical thinking, creativity, communication, collaboration, digital literacy, adaptability, and lifelong learning (Padvi, 2026).

Liu, Wang & Wijma (2026)-What Can a Business School Do When Generative Artificial Intelligence Replaces Entry-Level Graduate Jobs? Discusses how generative AI replaces the entry-level graduate jobs and what business schools can do in response (Liu *et al.*, 2026).

Dongre (2025)-The Impact of Technological Disruption on Entry-Level Workforce Skills: An Indian Perspective. Examines how emerging technologies are reshaping skill demands for India's large entry-level workforce, disrupting traditional employment models and requiring education and skilling reforms (Dongre, 2025).

Zhang, Xiong & Xie *et al.* (2020)-The Impact of Artificial Intelligence and Blockchain on the Accounting Profession. Reviews big data, machine learning, AI, and blockchain in accounting, finding increased demand for IT professionals with accounting experience rather than accounting-major graduates alone (Zhang *et al.*, 2020).

Brabete, Barbu & Cîrciumaru *et al.* (2024)-Redesign of Accounting Education to Meet the Challenges of Artificial Intelligence: A Literature Review. Concludes that AI is forcing accounting professionals to redefine, adapt, and acquire broader competencies than traditionally recognised (Brabete *et al.*, 2024).

Saad (2024)-Adapting Accountants to the AI Revolution: University Strategies for Skill Enhancement, Job Security and Competence in Accounting. Finds that universities can

prepare graduates for AI-driven jobs by emphasising technical knowledge, critical thinking, communication, and innovation (Saad, 2024).

Singh *et al.* (2025)-Integration of Artificial Intelligence into Accounting Curricula: Trends and Challenges in Indian Educational Institutions. Identifies trends such as AI-infused coursework, industry–academia collaboration, and NEP 2020 policy support, but also challenges including faculty AI literacy gaps, weak infrastructure in non-metropolitan institutions, and AI skills remaining optional (Singh *et al.*, 2025).

Chiplunkar (2025)-Accounting Education in the NEP 2020 Era: Identifying Skill Gaps and Transforming the Curriculum for the Digital Economy. A mixed-method study of 120 undergraduate students and 30 faculty members at Mumbai colleges, finding wide gaps in digital literacy, analytical ability, and practical exposure to ERP, cloud systems, and data analytics, plus limited faculty training (Chiplunkar, 2025).

Artificial Intelligence has derived considerable attention due to its influence on employment and workplace practices. Previous studies indicate that though AI is reducing some routine activities it is increasing the importance of analytical and technological skills.

The review indicates that AI and employability have received increasing research attention. However, these studies identify a specific gap concerning B.Com graduates, particularly in the context of University of Mysore.

4. Research Gap

Existing studies have examined AI adoption, employment transformation, digital skills, and graduate employability. However, there is less attention given to the perceptions of B.Com graduates regarding AI-driven workplace transformation.

There is also a need for a study that focus on the Indian higher education context and, specifically, graduates associated with the University of Mysore.

The present study attempts to address this gap by analysing AI awareness, perceptions of employment opportunities, skill requirements, and the need for AI-connected training among B.Com graduates.

5. Objectives of the Study

The study has the following objectives:

1. To assess the awareness of Artificial Intelligence among B.Com graduates.
2. To examine graduates' perceptions regarding the impact of AI on employment opportunities.
3. To examine whether graduates perceive AI as creating new career opportunities.
4. To identify the skills considered important in an AI-driven workplace.
5. To assess the need for AI-related training in commerce education.
6. To suggest measures for improving the employability of B.Com graduates in an AI-driven workplace.

6. Research Methodology

- **Research Design:** The study adopted a descriptive research design to examine the perceptions of B.Com graduates regarding AI and workplace transformation.

- **Area of the Study** The study was conducted among B.Com graduates associated with the University of Mysore.

- **Sample Size:** The study included 50 B.Com graduates from the University of Mysore colleges
- **Sampling Technique:** A convenience sampling method was used to select the respondents.

Sources of Data

Primary Data: Primary data were collected through a structured questionnaire administered to B.Com graduates.

Secondary Data: Secondary information was obtained from books, research articles, journals, reports, and other relevant sources related to AI, employment, skills, and commerce education.

Tools Used for Analysis

The study used:

- Frequency
- Percentage analysis
- Tabular presentation
- Descriptive interpretation

These methods are consistent with the methodology reported in the original manuscript.

7. Data Analysis and Interpretation

7.1 Awareness of Artificial Intelligence

Table 1: Awareness of Artificial Intelligence among Respondents

Awareness Level	Respondents	Percentage
Highly Aware	18	36%
Aware	22	44%
Moderately Aware	8	16%
Not Aware	2	4%
Total	50	100%

Interpretation: The table shows that 36% of respondents are highly aware of AI and 44% are aware of it. Thus, 80% of respondents are either aware or highly aware of AI. Only 4% reported that they were not aware of AI. This indicates a relatively high level of awareness among the respondents.

7.2 Perceived Impact of AI on Employment Opportunities

Table 2: Perceived Impact of AI on Employment Opportunities

Response	Respondents	Percentage
Positive	28	56%
Negative	10	20%
Neutral	12	24%
Total	50	100%

Interpretation: More than half of the respondents (56%) perceive the impact of AI on employment opportunities as positive. 20% have a negative perception, while 24% remain neutral. The finding suggests that most respondents recognize potential employment benefits from AI, although some concerns about employment changes remain.

7.3 AI and New Career Opportunities

Table 3: Perception Regarding AI and New Career Opportunities

Response	Respondents	Percentage
Strongly Agree	16	32%
Agree	22	44%
Neutral	8	16%
Disagree	4	8%
Total	50	100%

Interpretation: The results show that 32% strongly agree and 44% agree that AI creates new career opportunities. Therefore, 76% of respondents have a positive view as to the creation of new career opportunities through AI. This suggests that most graduates view AI as a source of new employment possibilities rather than only as a threat to existing jobs.

7.4 Skills Required in an AI-Driven Workplace

Table 4: Skills Considered Important in an AI-Driven Workplace

Skill	Respondents	Percentage
Data Analytics	15	30%
Digital Literacy	12	24%
AI Knowledge	10	20%
Skill	Respondents	Percentage
Data Analytics	15	30%

Interpretation: Data analytics received the highest response at 30%, followed by digital literacy at 24% and AI knowledge at 20%. Problem-solving ability scores at 16%, while communication skills identified as 10%. The findings indicate that respondents consider both technological and analytical skills important for career success in an AI-driven workplace.

7.5 Need for AI Training in Commerce Education

Table 5: Need for AI Training in Commerce Education

Response	Respondents	Percentage
Yes	42	84%
No	8	16%

Interpretation: A large majority of respondents, 84%, believe that AI-related training is a must in commerce education. Only 16% do not agree with such training. This finding clearly indicates the perceived need to strengthen AI and digital skills within commerce education.

8. Major Findings

The major findings of the study are as follows:

1. 80% of respondents are either aware or highly aware of Artificial Intelligence.
2. 56% of respondents perceive the impact of AI on employment opportunities positively.
3. 76% of respondents agree or strongly agree that AI creates new career opportunities for the B.Com graduates.
4. Data analytics is the most frequently identified skill, followed by digital literacy and AI knowledge.
5. Respondents also recognize the importance of problem-solving and communication skills.
6. 84% of respondents believe that AI-related training is necessary in commerce education these days.
7. The findings indicate that graduates recognize that there are both opportunities and challenges created by AI in the workplace.

9. Discussion

The results show that B.Com. Graduates are becoming more conscious of AI and how it can affect employment. The high level of AI awareness suggests that graduates are already exposed to discussions and applications of AI.

The finding that 56% perceive AI's employment impact positively indicates that respondents do not view AI only as a source of job displacement. They also recognize the possibility of upcoming new employment opportunities.

The finding that 76% believe AI creates new career opportunities is important outcome of this study. AI is changing the nature of work and it is increasing the importance of skills such as data analysis, digital literacy, and technological awareness.

The result also shows that respondents consider data analytics and digital literacy as two major requirements for employability. This suggests that traditional commerce knowledge alone may not be sufficient for all future employability.

Most importantly, 84% of respondents found it is necessary to support AI-related training in commerce education. This depicts a clear demand on educational institutions to provide students with more practical exposure to AI driven technologies.

Therefore, these findings support the need for a balanced approach in which commerce knowledge, digital skills, AI awareness, analytical skills, and human skills are developed together.

10. Recommendations

- **Integrate AI into Commerce Education:** B.Com curricula should incorporate basic concepts and applications of Artificial Intelligence, data analytics, FinTech, digital accounting, and business technology.
- **Provide Practical Training:** Students should be provided with practical training through workshops, case studies, projects, simulations, and hands-on activities using relevant digital and AI-enabled tools.
- **Strengthen Industry–Academia Collaboration:** Universities should have a system of collaborating with banks, accounting firms, financial institutions, technology companies, and other organizations to provide internships, guest lectures, live projects, and industry exposure.
- **Encourage Professional Certifications:** Students should be encouraged to pursue certifications in areas such as data analytics, business intelligence, digital marketing, ERP, accounting software, and AI fundamentals. This will help them job ready.
- **Promote Continuous Upskilling:** Graduates should continuously update their knowledge and skills through online courses, workshops, certification programmes, and professional development activities. Educational institutions should develop a collaborating atmosphere and knowledge seeking environment in the campus.
- **Develop Soft Skills:** Along with technical skills, students need to develop necessary communication, teamwork, critical thinking, creativity, adaptability, and problem-solving abilities.
- **Strengthen Career Guidance:** Colleges should conduct continuous career guidance programmes to introduce students to emerging career areas like business analytics, financial analysis, FinTech, digital marketing, business intelligence, and technology-enabled accounting.
- **Encourage Research and Innovation:** Students should be encouraged to volunteer projects on the application of AI in accounting, finance, banking, taxation, marketing, and business management. This can be done through industry collaboration.

These measures are highly recommended concerning curriculum development, practical learning, industry collaboration, certification, upskilling, soft skills, career guidance, and research.

11. Limitations of the Study

The study has the following limitations:

- a) The sample size was limited to 50 respondents.
- b) Convenience sampling was used, which may limit the generalization of the findings.
- c) The study focuses only on B.Com graduates associated with the University of Mysore.
- d) The findings are based on respondents' perceptions and not on actual employment records.
- e) The study uses descriptive analysis and therefore does not establish causal relationships between AI and employment.
- f) The study does not measure the actual level of technical AI competency of respondents.

12. Scope for Future Research

Future studies can expand the scope of the present research by:

- a) Including a larger sample of B.Com graduates;
- b) Covering multiple universities and regions;
- c) Comparing students, graduates, educators, and employers;
- d) Studying gender, age, specialization, and employment differences;
- e) Examining the relationship between AI skills and employability;
- f) Studying employer expectations regarding AI competencies;
- g) Conducting longitudinal studies on graduate skill development; and
- h) Examining the effectiveness of AI training programmes in improving employability.

Conclusion

The rapid integration of artificial intelligence into the workplace is reshaping the nature of employment. For B.Com. Graduates, this transformation is profound. To a large extent digital and AI-enabled technologies are redefining traditional roles in accounting, finance, banking, marketing, and business services. While automation may help to streamline routine tasks, it also creates demand for professionals who can interpret data, apply critical thinking, and lead with adaptability. Matching this evolving landscape will depend not only on technical proficiency but also on strong social skills, flexibility, leadership abilities, and a commitment to lifelong learning. Ultimately, the graduates who can embrace innovation, adapt digital literacy, and balance human insight with technological skills will be best positioned to thrive in the AI-driven economy.

The present study shows that most respondents are aware of AI and generally recognize its potential to create new career opportunities. 80% of respondents are aware or highly aware of AI, 56% perceive its employment impact positively, and 76% believe that AI creates new career opportunities. The study also shows that data analytics, digital literacy, and AI knowledge are important skills for an AI-driven workplace.

The crucial finding is that 84% of respondents believe that AI-related training is necessary in commerce education. This clearly shows the need to strengthen the link between commerce education and emerging workplace technologies.

AI should not be viewed as a threat to traditional employment. Instead, it should be viewed as a technology that is evolving job roles and providing new requirements. B.Com graduates can benefit from these changes by developing necessary digital, analytical, technological, and human skills.

Universities play an important role in preparing graduates for this transition. Updating the B.Com curriculum, providing practical training, collaborating and encouraging professional certifications, strengthening industry interaction, and promoting continuous upskilling can improve graduate employability.

In conclusion, AI-driven workplace transformation requires B.Com graduates to move beyond their comfort zone of traditional commerce knowledge and be eager to develop a combination of commerce, technology, analytical, and human skills. Continuous learning and upskilling are the most essential requirements for graduates to remain employable and competitive in the changing workplace.

References

1. Brabete V, Barbu CM, Cîrciumaru D *et al.* Redesign of accounting education to meet the challenges of artificial intelligence: A literature review *Amfiteatru Economic*. 2024; 26(65).
2. Brynjolfsson E, McAfee A. *The Business of Artificial Intelligence*. Harvard Business Review Press, 2017.
3. Chiplunkar I. Accounting education in the NEP 2020 era: Identifying skill gaps and transforming the curriculum for the digital economy, 2025. DOI: 10.5281/zenodo.18206455.
4. Dongre D. The impact of technological disruption on entry-level workforce skills: An Indian perspective- *International Journal for Research in Applied Science and Engineering Technology*, 2025. DOI: 10.22214/ijraset.2025.71234.
5. Gupta V, Verma P. AI Adoption and Graduate Employability. *Journal of Business and Technology*. 2024; 12(1):33-49.
6. Kumar R, Sharma S. Impact of Artificial Intelligence on Employment Opportunities in India. *International Journal of Management Studies*. 2023; 10(2):45-58.
7. Liu H, Wang J, Wijma FJ. What can a business school do when generative artificial intelligence replaces entry-level graduate jobs?, *Journal of Education and Training Studies*, 2026. DOI: 10.11114/jets.v14i2.8283 (Liu *et al.*, 2026).
8. Padvi SA. Development of 21st century skills for employability: A conceptual study, 2026. DOI: 10.5281/zenodo.18800982 (Padvi, 2026).
9. Pandey K, Patel R. AI and automation in accounting: Implications for commerce professionals in India, 2026. DOI: 10.5281/zenodo.18146034
10. Patel H. Artificial Intelligence and Workforce Transformation. *International Journal of Commerce and Management Research*. 2023; 9(4):78–85.
11. PwC. *Workforce Transformation in the Age of Artificial Intelligence*. PwC Research Publications, 2024.
12. Rao K. AI Skills and Future Employment Prospects among Commerce Graduates. *Indian Journal of Higher Education*. 2024; 15(2):101-114.
13. Russell S, Norvig P. *Artificial Intelligence: A Modern Approach* (4th ed.). Pearson Education, 2021.
14. Saad A. Adapting accountants to the AI revolution: University strategies for skill enhancement, job security and competence in accounting- *Higher Education, Skills and Work-Based Learning*, 2024. DOI: 10.1108/heswbl-10-2023-0295
15. Singh C, Nicolás W, Monsang K *et al.* Integration of artificial intelligence into accounting curricula: Trends and challenges in Indian educational institutions *International Journal for Multidisciplinary Research*, 2025. DOI: 10.36948/ijfmr.2025.v07i06.60802
16. Sozon M, Roengtam S, Yin YL. Graduate employability in the AI and globalisation era: Implications for higher education institutions, *Journal of Applied Research in Higher Education*, 2026. DOI: 10.1108/jarhe-11-2025-0983.
17. Zhang Y, Xiong F, Xie Y *et al.* The impact of artificial intelligence and blockchain on the accounting profession, 2020. DOI: 10.1109/access.2020.3000505
18. World Economic Forum. *Future of Jobs Report*. Geneva: World Economic Forum, 2025.