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Between Convenience and Dependence: A Phenomenological Study of Students' Ambivalent Experiences with Artificial Intelligence in Academic Assignments

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Abstract: The development of artificial intelligence (AI) has transformed how students complete academic assignments. Although AI facilitates access to explanations, references, writing support, and faster assignment completion, its use also raises concerns about dependence, reduced independent learning, self-doubt, and ethical responsibility. This study aims to explore how accounting students experience and make sense of the ambivalence between convenience and dependence in their use of AI for academic assignments. A qualitative study with a descriptive phenomenological design was conducted with four accounting students who had direct experience using AI in academic assignment completion. Data were collected through semi-structured interviews and analyzed using phenomenological analysis. The findings revealed five themes: AI as a companion in completing academic assignments; AI as a shortcut when facing academic difficulties; a shift in learning from independent information seeking to immediate assistance; dependence, self-doubt, and emotional ambivalence; and ethical awareness and concerns about professional competence. The essence of participants' lived experience shows that AI was experienced simultaneously as an academic companion that provides convenience, speed, and confidence, and as a source of dependence that may weaken independent thinking and academic agency. Theoretically, this study extends understanding of AI dependence by linking students' lived experiences to cognitive miser theory, self-regulated learning, and the AI dependency perspective. Practically, the findings highlight the need for clear institutional guidance that promotes critical, transparent, and proportionate AI use in academic assignments.

Keywords: Academic assignments; artificial intelligence; AI dependence; self-regulated learning

INTRODUCTION

The rapid development of generative artificial intelligence (GenAI) has significantly transformed the learning landscape in higher education. Previous studies have shown that students are becoming increasingly familiar with, receptive to, and active in using AI to support academic assignments and daily learning activities, both in face-to-face and online learning contexts (Abbas et al., 2024; Johnston et al., 2024; Sousa & Cardoso, 2025). AI can no longer be regarded merely as an additional technology outside the learning process. Instead, it has become part of the academic ecosystem that shapes how students read, write, search for information, and interpret their academic performance (Pradana, 2025; Shi et al., 2025). This issue is important in today's social and educational context because AI use is no longer limited to technical assistance in learning. It has begun to influence how students construct knowledge, make academic decisions, negotiate authorship, and evaluate their own competence in academic settings (Chan & Hu, 2023; Johnston et al., 2024). In higher education, students are increasingly expected to become independent, critical, and ethically responsible learners, while at the same time they are surrounded by technologies that offer instant explanations, ready-made answers, and automated writing support (Crompton & Burke, 2023; Kim et al., 2024). This creates a new educational tension: AI can expand access to learning support, but it can also reshape students' learning

habits, academic agency, and responsibility for their own work. Therefore, understanding students' experiences of AI use is crucial for developing educational practices that do not merely promote technological adoption, but also protect independent thinking, academic integrity, and professional readiness (Bećirović et al., 2025; Tzirides et al., 2024).

In academic practice, AI, particularly GenAI, is used by students across various stages of assignment completion. AI supports idea generation, brainstorming, formulating research questions, drafting outlines, improving argument structure, and editing language and grammar (Pradana, 2025; Wang, 2024). Students also use AI to explain difficult concepts, provide examples, assist with reference searching and synthesis, summarize long readings, and accelerate the completion of academic assignments. In certain contexts, AI is even perceived as a more flexible learning assistant because it can be accessed at any time and does not create the social pressure that may arise when students ask lecturers or peers for help (Shi et al., 2025; Wang, 2024). Thus, AI support is not limited to technical aspects of writing but also touches cognitive and affective aspects, such as reducing learning anxiety and increasing confidence in completing academic tasks (Zhai et al., 2024).

However, the convenience offered by AI also introduces new issues in students' learning processes. A growing body of research has begun to highlight the risk of over-reliance on AI and its consequences for students' cognitive abilities. Dependence on AI may weaken critical thinking, decision-making, and analytical reasoning, especially when students tend to accept AI-generated answers without adequate verification and reflection (Hading et al., 2024; Kaabi, 2025; Kim et al., 2024). In certain situations, AI may also function as a cognitive shortcut, enabling students to avoid academic workload and deeper thinking processes, such as reading, understanding, analyzing, and summarizing materials independently (Abbas et al., 2024; Bećirović et al., 2025; Zhai et al., 2024). If this pattern continues, AI use may weaken students' reading habits, depth of understanding, and independent learning.

Beyond its impact on cognitive processes, the use of AI in academic assignments is also related to issues of academic integrity. Several studies have emphasized concerns about declining originality, the increasing risk of both intentional and unintentional plagiarism, and the blurred boundary between technological assistance and students' own intellectual contributions (Gonsalves, 2024; Khlaif et al., 2024; Octaberlina et al., 2024). This issue becomes more complex when AI contributions are not acknowledged, re-examined, or ethically reflected upon by students. Therefore, AI use in higher education should not be understood merely as a matter of learning efficiency, but also as an academic practice that requires awareness, responsibility, and reflective capacity.

Recent literature has increasingly emphasized that AI use in higher education is a complex learning experience because it involves students' cognitive, emotional, social, and ethical dimensions (Chan & Hu, 2023; Haroud & Saqri, 2025). From the perspective of self-regulated learning, AI can support students when they remain able to plan, monitor, evaluate, and control their own learning processes (Zimmerman, 2002). However, when students rely on AI to reduce cognitive effort or obtain immediate answers, AI may also function as a cognitive shortcut. This condition is consistent with cognitive miser theory, which explains the tendency of individuals to conserve cognitive effort when facing complex or demanding tasks (Fiske & Taylor, 1991). In addition, the AI dependency perspective suggests that repeated reliance on AI may gradually shape students' confidence, decision-making, and perceptions of their own academic ability (Zhang et al., 2024). These theoretical perspectives indicate that AI use should not only be examined as a technological practice, but also as a psychological and educational experience.

Although studies on students' use of GenAI continue to expand, most previous research has focused on adoption patterns, perceived benefits, academic integrity risks, critical thinking, and psychological predictors of AI dependence (Chan & Hu, 2023; Sousa & Cardoso, 2025; Zhang et al., 2024). Less attention has been given to how students experience the ambivalence of AI use in their everyday academic assignments, particularly how AI is simultaneously perceived as helpful and potentially dependency-forming. Existing qualitative and phenomenological studies have begun to examine students' experiences with GenAI-assisted academic writing and AI as a learning assistant (Pradana, 2025; Wang, 2024). However, the lived experience of students in negotiating convenience, dependence, self-doubt, ethical awareness, and professional concerns remains insufficiently explored, especially in the context of accounting students who are expected to develop accuracy, analytical reasoning, and professional responsibility.

A phenomenological approach is therefore appropriate for this study because the focus is not on measuring the frequency of AI use or testing causal relationships, but on understanding how students experience and interpret AI as part of their academic life. Phenomenology is suitable for examining how individuals make meaning of experiences they have directly encountered, including what is experienced and how the experience takes shape in a particular context (Tomaszewski et al., 2020). Through this approach, the study seeks to capture the meaning of students' lived experiences when AI shifts from being merely a learning tool to becoming a source of convenience, psychological security, ethical tension, and potential dependence. This focus allows the study to reveal not only what students do with AI, but also how they make sense of its role in shaping their learning habits, academic confidence, and responsibility for assignment completion.

Based on this context, this study aims to explore how accounting students experience and interpret the ambivalence between convenience and dependence in using artificial intelligence for academic assignments. The research question guiding this study is: "How do accounting students experience and interpret the ambivalence between convenience and dependence in using artificial intelligence to complete academic assignments?" Theoretically, this study contributes to the literature by connecting students' lived experiences of AI use with cognitive

miser theory, self-regulated learning, and the AI dependency perspective. Practically, the findings are expected to provide insights for lecturers, study programs, and higher education institutions in designing clear, critical, and proportionate guidelines for AI use that support learning without weakening students' independent thinking, academic integrity, and professional competence.

RESEARCH METHODOLOGY

Research Design

This study employed a qualitative approach using a descriptive phenomenological design. Descriptive phenomenology was chosen because the study aimed to describe the essence of students' lived experiences in using artificial intelligence (AI) for academic assignment completion, rather than to test causal relationships or measure the frequency of AI use. This approach is appropriate for exploring how participants directly experience, interpret, and give meaning to a phenomenon in their everyday academic lives (Tomaszewski et al., 2020).

In this study, the phenomenon examined was students' lived experience of using AI in academic processes, including their reasons for using AI, forms of AI utilization, changes in learning habits, emerging dependence, self-doubt, and ethical awareness. Descriptive phenomenology allowed the researchers to focus on both the textural dimension of experience, namely what participants experienced, and the structural dimension, namely the conditions that shaped those experiences. Therefore, this approach was considered suitable for capturing the ambivalence between convenience and dependence in students' use of AI for academic assignments.

The use of descriptive phenomenology was also consistent with the analytical procedure employed in this study, which followed the principles of Colaizzi's phenomenological analysis. This procedure emphasizes repeated reading of interview transcripts, identification of significant statements, formulation of meanings, organization of themes, and development of an essential description of the phenomenon (Morrow et al., 2015). Through this design, the study sought to understand not only how students used AI, but also how they made sense of AI as a learning companion, a shortcut, a source of psychological security, and a potential source of dependence.

Participants

The participants in this study were four accounting students who had direct experience using AI in completing academic assignments. Participants were selected purposively because they met the main criteria of the study: being active students in the Accounting Study Program, being in the sixth to eighth semester, having experience using AI for academic assignments, and being able to reflect on and describe their experiences in depth. Purposive sampling was used because phenomenological research requires participants who have directly experienced the phenomenon being studied and are able to provide rich descriptions of that experience.

The decision to involve four participants was based on the logic of phenomenological inquiry, which prioritizes depth, relevance, and richness of lived experience rather than statistical representativeness. The participants came from a relatively homogeneous context, namely accounting students in later semesters who had encountered academic assignments requiring conceptual understanding, writing, information searching, and, in some cases, calculation-based work. This homogeneity allowed the researchers to explore shared meanings across participants while still paying attention to individual variations in their experiences.

More specifically, FH reported using AI mainly to polish sentences, search for journal or article references, and assist with narrative-based assignments. LH used AI to structure sentences, understand course materials, and obtain answers when facing academic difficulty. YS used AI for assignment assistance, summarizing materials, and rereading AI-assisted outputs. Meanwhile, ZR used AI to ask for definitions and explanations, treat AI as a discussion partner, and check understanding before using AI-generated answers. These participant characteristics indicate that all participants had relevant and direct experience with the phenomenon under investigation, while also showing variations in the ways they used AI in academic assignments.

Although the number of participants was limited, the interviews produced rich experiential data and recurring patterns of meaning across participants. The five themes that emerged from the analysis reflected shared experiences regarding AI as academic assistance, AI as a shortcut, shifting learning habits, dependence and self-doubt, and ethical awareness. Therefore, the sample was considered adequate for describing the essence of the phenomenon within the specific context of accounting students' AI use in academic assignment completion. To protect participants' identities, their names were replaced with the initials FH, LH, YS, and ZR.

Data Collection

The interview guide in this study was developed based on three conceptual frameworks: cognitive miser theory, the AI dependency perspective, and self-regulated learning theory. Cognitive miser theory, proposed by Fiske and Taylor, explains that individuals tend to conserve cognitive effort and choose faster ways of thinking when faced with complex information or tasks (Fiske & Taylor, 1991). In this study, the theory was used to explore students' tendency to use AI as a shortcut when experiencing academic difficulties.

Furthermore, the AI dependency perspective was used to understand students' dependence on AI in completing academic assignments. This perspective views AI dependence as a condition in which individuals increasingly rely on AI to obtain answers, reduce cognitive effort, increase confidence in assignment outcomes, or overcome academic difficulties (Zhang et al., 2024). In this study, this perspective was used to explore the intensity of AI use, situations in

which students felt the need to use AI, experiences of completing assignments without AI, and the feelings that emerged when AI was not used.

Meanwhile, Zimmerman's self-regulated learning theory was used to examine how students manage their learning processes when using AI. This theory emphasizes individuals' ability to plan, monitor, control, and evaluate their own learning processes (Zimmerman, 2002). In this study, the theory was used to explore whether students continued to read, check, understand, and evaluate AI-generated answers, or whether they felt satisfied with the answers provided without engaging in further learning processes.

These three conceptual frameworks were not used to limit participants' responses, but rather as guiding concepts in developing interview questions. The interviews were conducted flexibly, allowing the researcher to ask follow-up questions based on participants' experiences. The interviews were conducted in Indonesian. The excerpts presented in this article were translated into English by the researchers while preserving the participants' intended meanings. The interview guide is presented in Table 1.

Table 1. Interview Guide

Aspects Explored	Theoretical Basis	Main Questions
Tendency toward practical thinking	<i>Cognitive Miser Theory</i> (Fiske & Taylor, 1991)	1. Usually, when you receive an assignment, how do you work on it? 2. Can you describe the steps you take when completing an assignment? 3. At what point in that process do you use AI? 4. What made you choose to use AI at that time? 5. Compared with before, do you now search for information independently more often or use AI directly? 6. What do you usually do after receiving an answer from AI?
Dependence on AI	<i>AI Dependency Perspective</i> (Zhang et al., 2024)	1. How often do you use AI when completing assignments? 2. In what situations do you feel the need to use AI? 3. Have you ever experienced difficulty when not using AI? 4. What is your experience like when you do not use AI? 5. How do you feel when completing assignments without AI? 6. Are there certain conditions that make you prefer to use AI?
Independent learning	<i>Self-Regulated Learning Theory</i> (Zimmerman, 2002)	1. When completing assignments, what do you usually prioritize? 2. In your opinion, what is important in the process of completing an assignment? 3. How do you make sure that you understand the material? 4. After using AI, do you still read or recheck the answer? 5. Have you ever felt satisfied with the available answer without looking for additional information? 6. In your opinion, does AI use influence the way you learn?

Data Analysis

Data analysis was conducted in stages, emphasizing the search for meaning in participants' experiences. The analysis process followed principles of phenomenological analysis, namely repeatedly reading the data, identifying significant statements, formulating meanings, grouping meanings into themes, and constructing essential descriptions of participants' experiences. These steps are consistent with Colaizzi's phenomenological analysis, which emphasizes repeated transcript reading, extraction of significant statements, formulation of meanings, organization of themes, and preparation of a comprehensive description of the phenomenon under study (Morrow et al., 2015).

At the initial stage, the researcher read all interview transcripts to gain a general understanding of participants' experiences. The researcher then marked significant statements related to AI use in academic assignment completion.

These statements were paraphrased, assigned meanings, and grouped into keywords and experiential reflections. From this process, the researcher developed the main themes that described participants' shared experiences.

Through this analytical process, the study produced five main themes: (1) AI as a companion in completing academic assignments; (2) AI as a shortcut when facing academic difficulties; (3) a shift in learning from independent information seeking to immediate assistance; (4) dependence, self-doubt, and emotional ambivalence; and (5) ethical awareness and concerns about professional competence.

Data Trustworthiness

To maintain data quality and trustworthiness, this study considered credibility, transferability, dependability, and confirmability. These four aspects are commonly used in qualitative research to ensure that research findings truly originate from the data, can be understood within their context, and have a clear analytical trail (Stahl & King, 2020).

Credibility was established by repeatedly reading the data and comparing experiences across participants to ensure that the emerging themes were genuinely supported by verbatim data. Transferability was maintained by presenting the research context, participant characteristics, and direct quotations from participants so that readers could understand the scope of the findings. Dependability was addressed by systematically organizing the analytical process, from transcripts, paraphrases, syntheses, keywords, to theme formation. Confirmability was maintained by using verbatim excerpts as the basis for interpretation, so that findings did not merely derive from the researcher's assumptions but could be traced back to participants' statements.

Ethical Considerations

This study adhered to ethical principles in qualitative research. Before the interviews were conducted, participants were informed about the research objectives, the form of their involvement, and the use of data for academic purposes. Participation was voluntary, and participants were free to answer questions according to their own experiences. Participants' identities were disguised using initials to maintain confidentiality and prevent disclosure of personal identity. The data obtained were used only for research purposes and presented while maintaining participants' confidentiality.

RESULTS AND DISCUSSION

Results

Overview of Findings

Based on the phenomenological analysis of four participants' experiences, the use of artificial intelligence (AI) in academic assignments was not merely interpreted as a form of technology use for obtaining answers. AI had become part of how students understood course materials, faced difficulties, completed assignments, and assessed their own academic abilities.

The analysis revealed five main themes. Initially, AI was used as a companion that helped students understand materials, search for references, compose sentences, and refine assignments. When students faced impasses, difficulties, or time pressure, AI was also used as a shortcut to obtain answers quickly. This convenience then encouraged a shift in learning from independent information seeking toward more immediate assistance.

Across the five themes, students' experiences of AI use revealed a pattern of ambivalence. AI was experienced not only as a tool for obtaining answers, but also as a source of support, security, hesitation, guilt, and ethical reflection. This ambivalence shows that AI made academic work easier and more manageable, while repeated reliance on it also raised concerns about independence, confidence, and professional readiness.

Table 2. Themes and Meanings of Students' Experiences of Using AI in Academic Assignments

No.	Theme	Meaning of Experience
1	AI as a Companion in Completing Academic Assignments	AI helped students understand materials, search for references, compose writing, and develop answers.
2	AI as a Shortcut when Facing Academic Difficulties	AI became a practical option when students experienced impasses, difficulty understanding assignments, or time pressure.
3	A Shift in Learning from Independent Information Seeking to Immediate Assistance	AI's convenience changed students' habits in reading, searching for sources, and completing assignments independently.
4	Dependence, Self-Doubt, and Emotional Ambivalence	AI use provided convenience and confidence, but also generated dependence, doubt without AI, and guilt.
5	Ethical Awareness and Concerns about Professional Competence	Students recognized the need to check and limit AI use and were concerned about its impact on the competence of future accountants.

These five themes were then used to construct a textural description of what students experienced and a structural description of the conditions underlying those experiences. The integration of both descriptions produced the essence of the phenomenon: an ambivalence between the convenience provided by AI and the dependence that emerged in completing academic assignments.

AI as a Companion in Completing Academic Assignments

The first theme shows that AI was interpreted as a companion that helped participants through various stages of academic assignment completion. AI was used to understand materials, obtain simpler explanations, search for references, compose sentences, develop ideas, and refine written work. The presence of AI made it easier for participants to overcome obstacles when they had difficulty understanding materials or expressing their thoughts in writing.

Although AI provided broad assistance, participants did not completely hand over assignment completion to AI. Several participants still tried to understand the assignment context, construct their own line of thought, read the materials, and recheck the answers provided by AI. AI was positioned as a source of support that complemented students' thinking processes rather than as a full substitute for academic ability.

In the context of accounting assignments, AI use was also selective. AI was used more frequently for narrative-based tasks, such as writing papers, improving sentences, and explaining concepts. In contrast, tasks involving calculations tended to be completed manually because participants considered formula understanding and calculation skills to be competencies that they needed to master independently. This experience indicates that AI's role as a companion was shaped by students' needs and the characteristics of the assignment being completed.

Table 3. Verbatim Excerpts for the Theme of AI as a Companion in Completing Academic Assignments

Participant	Verbatim Excerpt	Meaning of Experience
FH	"I use it to polish sentences and help me find journal or article references."; "The framework of thinking still comes from me."	AI helped with writing and reference searching, but the participant still constructed the main framework of thinking.
LH	"I was confused about how to phrase it, so I went to AI."; "AI helps make the language easier for us to understand."	AI helped the participant compose sentences and understand materials through simpler explanations.
YS	"AI helps, not replaces."; "It really helps me as a student in doing assignments or reading materials."	AI was interpreted as support for assignment completion and material understanding, not as a full replacement for students' abilities.
ZR	"I use it to ask for definitions and explanations."; "It is like a discussion partner."	AI was used as a source of explanation and as a discussion partner in understanding materials.
FH, LH, and ZR	"Usually for papers, not for technical calculations."; "For numerical tasks, it is better to calculate them myself."; "For narrative tasks, yes; for calculation tasks, I do not use AI."	AI use was selective according to task characteristics, while calculation ability was maintained independently.

Texturally, participants experienced AI as a form of academic support that provided convenience, clarified understanding, and improved the quality of their assignments. However, the excerpts also show that students did not position AI as an absolute replacement for their own academic role. Statements such as "The framework of thinking still comes from me" and "AI helps, not replaces" indicate that participants attempted to preserve a sense of academic agency while using AI. Structurally, this experience emerged when participants faced difficulties in understanding

materials, composing sentences, searching for references, or developing answers. In this situation, AI was meaningful because it reduced obstacles in assignment completion without necessarily eliminating students' involvement in thinking. Thus, AI was experienced as an academic companion that expanded students' capacity to complete assignments, while still requiring personal control so that the learning process remained their own.

AI as a Shortcut when Facing Academic Difficulties

The second theme shows that AI was used as a shortcut when participants encountered difficulties in completing academic assignments. In participants' experiences, AI functioned not only as a tool but also as a quick option when they felt stuck, did not understand the material, did not know where to start, or were under pressure. In such situations, AI was chosen because it could provide answers, explanations, or directions more quickly than the process of searching for sources and understanding materials independently.

Using AI as a shortcut did not necessarily mean that participants completely abandoned learning efforts. Some participants still tried to understand the assignment first, read the materials, or attempt to complete the task independently before using AI. However, when those efforts were perceived as insufficient, AI became the most practical alternative. This indicates that AI was mainly used when participants experienced cognitive barriers, namely conditions in which they found it difficult to continue thinking or complete the task independently.

This experience shows that AI's convenience changed the way participants dealt with academic difficulties. Difficulties that previously encouraged students to read, search for references, or discuss with others were now more quickly directed toward AI use. Thus, AI became a means of reducing cognitive effort and accelerating task completion, especially when students needed answers within a short time.

Table 4. Verbatim Excerpts for the Theme of AI as a Shortcut when Facing Academic Difficulties

Participant	Verbatim Excerpt	Meaning of Experience
FH	"When it is difficult, I go straight to AI."; "AI helps provide quick answers."	AI was used as a quick option when the participant experienced difficulty in completing assignments.
LH	"When I am really stuck and do not know where to start, I usually use AI."; "If I use AI, I can definitely find the answer and get the source directly."	AI helped the participant move past an impasse and obtain answers more practically.
YS	"If the assignment is difficult, I usually try it myself first. But if I really cannot do it, then I use AI."; "I use it when it is really difficult."	AI was used after the participant felt that independent effort was not sufficient to complete the assignment.
ZR	"A tool, a shortcut."; "If AI is available, I immediately open AI."	AI was interpreted as both a tool and a shortcut to accelerate assignment completion.

Texturally, participants experienced AI as quick assistance when they encountered impasses, difficulty understanding assignments, or the need to obtain answers in a practical way. The participants' statements show that AI was most often used when independent effort felt insufficient or when students did not know how to begin. Structurally, this experience was shaped by difficult assignments, time pressure, limited understanding, and the easy accessibility of AI. In these conditions, AI became meaningful not only as a technological tool, but also as a way to reduce cognitive burden and emotional pressure during assignment completion. However, this shortcut function also reveals a potential risk: when AI becomes the first response to academic difficulty, students may gradually reduce their engagement with deeper processes such as reading, comparing sources, and constructing arguments independently.

A Shift in Learning from Independent Information Seeking to Immediate Assistance

The third theme shows a change in learning patterns after participants became accustomed to using AI in completing academic assignments. Before using AI, participants tended to rely on independent information seeking, such as reading books, opening e-books, searching for references through Google, or trying to understand the material first. After AI became part of the learning process, some of these activities began to shift toward a faster approach, namely asking AI directly for explanations, summaries, or answers.

This shift did not occur in the same way for all participants. Some participants acknowledged that the presence of AI made them read less often and made it easier to obtain answers instantly. However, other participants still maintained the habit of reading or searching for sources before using AI. This suggests that AI use did not necessarily eliminate manual learning processes, but changed their position. While reading and searching for sources had previously been the main steps, after AI was used these processes often shifted into complementary activities for checking or re-understanding answers that had already been obtained from AI.

This change in learning also reveals a tension between efficiency and depth of understanding. AI helped participants complete assignments more quickly, but at the same time raised concerns that reading habits, source searching, and independent thinking might decline. Thus, this experience shows that AI not only accelerated assignment completion but also reshaped the way students interacted with learning resources.

Table 5. Verbatim Excerpts for the Theme of a Shift in Learning from Independent Information Seeking to Immediate Assistance

Participant	Verbatim Excerpt	Meaning of Experience
FH	"Before using AI, I searched manually first, went to library books, and then Google."	Before using AI, the participant relied more on manual information searching.
LH	"Since using AI, I have become less motivated to read."; "Since AI is available, I only need to upload the e-book and the question."	AI made the learning process more immediate and reduced the motivation to read independently.
YS	"Now that AI exists, I ask AI for help in working on it."; "Usually I summarize it first, then reread it two or three times."	AI began to become a main source of assistance in assignment completion, although the participant still reread the material.
ZR	"I try to understand first and look in the book."; "I read first; if it is difficult, then I go to AI."	The participant still maintained independent information seeking before using AI as additional support.

Texturally, participants experienced a shift in learning from a more gradual and independent process toward a faster process supported by AI. The excerpts illustrate that some students moved from reading books, searching Google, and understanding materials independently to asking AI directly for explanations, summaries, or answers. Structurally, this shift occurred because AI provided immediate responses that were easier and faster than conventional learning strategies. The meaning of this experience lies in the tension between efficiency and depth of learning. On the one hand, AI helped students access information quickly; on the other hand, it changed the position of reading and independent information seeking from a primary learning activity into a secondary activity used mainly for checking or confirming AI-generated answers. Thus, AI reshaped not only how students completed assignments, but also how they related to learning resources and their own learning effort.

Dependence, Self-Doubt, and Emotional Ambivalence

The fourth theme shows that AI use, which was initially perceived as helpful, began to develop into an experience of dependence. This dependence was evident not only in how often participants used AI, but also in the changes in how they felt when they had to complete assignments without AI assistance. Some participants felt that assignment completion became slower, more difficult, and less convincing when AI was not used.

The experience of dependence was also related to self-doubt about one's own ability. Participants felt more confident when answers were obtained from or checked through AI, whereas their own independent work felt less convincing. In this sense, AI served not only as a technical tool but also as a source of psychological security in completing assignments. This situation indicates that AI use may influence students' academic confidence, especially in assignments that require understanding, explanation, or answer construction.

On the other hand, participants also showed emotional ambivalence. They felt helped by AI because assignments could be completed more quickly and easily, but at the same time they experienced reduced willingness to think independently, guilt, and concern that the assignment was not fully completed through their own ability. This ambivalence indicates that AI use affects not only learning strategies but also students' psychological and moral experiences in interpreting the outcomes of their academic assignments.

Table 6. Verbatim Excerpts for the Theme of Dependence, Self-Doubt, and Emotional Ambivalence

Participant	Verbatim Excerpt	Meaning of Experience
FH	"Using AI makes it easier, and I become less willing to think."; "I feel less confident without AI."	AI assisted assignment completion, but made the participant less willing to think independently and less confident without AI.
LH	"Sometimes I depend too much on AI."; "Sometimes it is a little frustrating because it takes longer."	Dependence emerged when completing assignments without AI felt more difficult, slower, and frustrating.
YS	"Without AI, I become doubtful."; "I have felt guilty using AI."	AI became a source of confidence, but its use also generated guilt.
ZR	"It reduces independence."; "I feel guilty because it is not my own ability."	AI use was perceived as reducing independence and raising doubts about ownership of assignment outcomes.

Texturally, participants experienced AI as assistance that provided convenience, speed, and confidence in completing assignments. However, the same experience was accompanied by reduced willingness to think independently, doubt when working without AI, frustration when completing assignments manually, and guilt when the final work did not fully feel like their own. Structurally, dependence emerged because AI was repeatedly used to reduce uncertainty, provide quick answers, and strengthen students' confidence in assignment outcomes. This finding shows that dependence was not merely behavioral, but also psychological. AI functioned as a source of security that made students feel more certain, but at the same time it weakened their confidence in their own academic ability. The ambivalence in this theme reflects the core of participants' lived experience: AI was felt as helpful and reassuring, yet also troubling because it raised questions about independence, ownership, and the authenticity of their academic work.

Ethical Awareness and Concerns about Professional Competence

The fifth theme shows that participants did not interpret AI use merely as a matter of convenience, but also as an academic practice that needed to be controlled. Although AI helped them complete assignments, participants realized that AI-generated answers could not always be accepted as they were. Therefore, some participants still rechecked the answers, compared AI-generated responses with other sources, reread the outputs, or adjusted the answers so

that they were not simply copied directly.

Ethical awareness was also evident in how participants viewed the limits of AI use. Participants realized that AI should be used as a tool rather than as a substitute for students' thinking abilities. They believed that excessive AI use could make students less willing to think, less critical, and increasingly dependent on instant answers. This awareness shows that participants were not entirely passive in using AI, but had moral and academic considerations about how AI should be used in assignment completion.

In addition, participants associated AI use with concerns about future academic and professional competence. In the context of accounting students, this concern emerged because accounting requires conceptual understanding, accuracy, analytical ability, and the skill to prepare reports independently. When AI is used too often to replace thinking processes, participants worried that students might lose the basic abilities needed as future accounting professionals.

Table 7. Verbatim Excerpts for the Theme of Ethical Awareness and Concerns about Professional Competence

Participant	Verbatim Excerpt	Meaning of Experience
FH	"However, I am always skeptical of the answer."; "It needs to be supported by credible references."	The participant recognized the need to check AI-generated answers and ensure that they were supported by credible references.
LH	"It should be used only as needed."; "So that the mind remains more critical."	The participant viewed AI use as something that needed to be limited so that critical thinking could be maintained.
YS	"Do not rely too much on AI, because it makes us less willing to think and less critical."; "There is a possibility that professional accounting tasks can be replaced by AI."	The participant recognized the risk of AI dependence for thinking ability and the future of the accounting profession.
ZR	"I do not directly copy and paste it; I try to understand it first."; "Accounting graduates might not be able to prepare reports."	The participant emphasized the importance of understanding AI-generated answers and was concerned about the declining professional competence of future accountants.

Texturally, participants experienced AI use as helpful, but also as something that needed to be checked, understood, and limited. The excerpts show that students were not entirely passive users of AI; they were aware that AI-generated answers could be inaccurate, should not be copied directly, and needed to be supported by credible references. Structurally, this awareness emerged from the demands of academic tasks, the need to maintain originality, and concerns about future professional competence. In the context of accounting students, this concern was particularly meaningful because accounting requires accuracy, analytical reasoning, conceptual understanding, and the ability to prepare reports independently. Thus, participants' ethical awareness did not only refer to avoiding plagiarism, but also to maintaining the competencies required for their future profession. AI was therefore experienced as a useful academic technology whose benefits depend on students' ability to exercise self-control, validation, and responsibility.

Synthesis of Textural Description, Structural Description, and the Essence of the Phenomenon

Based on the five themes presented above, students' experiences of using AI in academic assignment completion can be understood through textural and structural descriptions. The textural description explains what participants experienced, while the structural description explains the conditions underlying the emergence of those experiences.

The synthesis of both descriptions was used to formulate the essence of the phenomenon of AI use in academic assignment completion among accounting students.

Texturally, participants experienced AI as an academic aid that provided convenience, speed, and confidence in completing assignments. AI helped participants understand materials, search for references, compose sentences, refine answers, and develop ideas when completing assignments. In participants' experiences, AI could also function as a discussion partner and an easily accessible source of explanation when they had difficulty understanding materials.

However, the experience was not entirely positive. AI's convenience was also accompanied by reduced willingness to think independently, declining reading habits, doubt when completing assignments without AI, and guilt when assignment outcomes were not fully perceived as the result of one's own ability. Some participants felt more confident when using AI, but became doubtful when they had to complete assignments without AI assistance. Thus, texturally, AI use was experienced as assistance that facilitated academic processes while also generating emotional ambivalence.

Structurally, these experiences emerged in particular academic conditions, especially when participants faced difficult assignments, experienced an impasse in starting their work, did not understand the material, or were under time pressure. AI's ability to provide answers, explanations, and summaries quickly made it a preferred shortcut when independent learning felt too slow or insufficiently helpful. Repeated AI use then made AI increasingly integrated into students' assignment-completion habits.

Other conditions that also shaped these experiences were the characteristics of accounting assignments and the academic environment. Participants tended to use AI for narrative-based tasks, conceptual explanations, and writing tasks, whereas calculation-based tasks were more often completed manually. In addition, AI use was considered increasingly normal because it was used by peers and because lecturers' attitudes toward AI were not always uniform. Under these conditions, participants tried to determine their own boundaries for AI use, particularly to ensure that AI remained a tool and did not fully replace thinking ability.

Based on the textural and structural descriptions, the essence of the phenomenon in this study is the ambivalence between convenience and dependence in AI use. AI helped students complete assignments more quickly, understand materials more easily, and feel more confident about the answers they obtained. However, the same convenience also made students increasingly accustomed to relying on AI, reduced their effort to think independently, and raised self-doubt when AI was not used.

Thus, the experience of using AI in academic assignments does not only reflect the use of technology for learning efficiency, but also reveals a tension between the need for assistance and the effort to maintain academic independence. Students recognized that AI could support the learning process, but they also understood that excessive use could weaken thinking skills, reading habits, and professional competence as future accountants. The essence of this experience shows that AI was understood as a useful academic companion and, at the same time, as a source of dependence that needs to be controlled.

Discussion

The findings of this study show that students' use of AI in academic assignments cannot be understood only as a matter of technological convenience. The participants experienced AI as a helpful academic companion, but at the same time as a source of dependence, self-doubt, guilt, and ethical concern. This ambivalence is the central meaning of their lived experience. AI made academic work feel easier, faster, and more manageable, yet repeated reliance on AI also raised questions about students' independence, confidence, and ownership of their own academic work. This finding supports previous studies that describe AI in higher education as a technology with both enabling and potentially weakening effects on students' learning processes (Malik et al., 2023; Zhai et al., 2024).

The first important interpretation concerns AI as an academic companion. Participants did not always use AI to replace their learning process. Instead, they used it to clarify concepts, improve sentences, search for references, develop ideas, and refine assignments. This finding is consistent with studies showing that students use generative

AI to support writing, reading, information searching, and meta-learning activities (HersHKovitz et al., 2025; Zhou et al., 2024). However, this study adds a more nuanced understanding: students' acceptance of AI was accompanied by an effort to maintain academic agency. Statements such as "AI helps, not replaces" and "the framework of thinking still comes from me" indicate that students attempted to preserve their role as the main authors of their work. From the perspective of self-regulated learning, this condition suggests that AI can support learning when students remain able to plan, monitor, evaluate, and control how AI is used in the assignment process (Zimmerman, 2002).

At the same time, the findings show that students' control over AI use was not always stable. AI was often used when students faced difficult assignments, time pressure, confusion, or uncertainty about where to begin. In these situations, AI functioned as a cognitive shortcut. This pattern can be interpreted through cognitive miser theory, which explains that individuals tend to conserve cognitive effort and choose faster ways of processing information when facing complex or demanding tasks (Fiske & Taylor, 1991). For the participants, AI reduced the effort needed to search for sources, read materials, and construct initial answers. This does not mean that students were unwilling to learn, but it shows that AI changed the way they responded to academic difficulty. Instead of always engaging first with books, journals, or independent reasoning, students increasingly turned to AI as the quickest route to overcome impasse.

This finding is also related to cognitive offloading. When students relied on AI to generate explanations, summaries, or answers, part of the thinking process was transferred to an external tool. Previous studies have warned that excessive reliance on AI may reduce students' engagement in critical thinking and deep information processing, especially when AI-generated responses are accepted without sufficient verification (Çela et al., 2024; Gerlich, 2025). The present study extends this concern by showing how cognitive offloading is experienced subjectively by students. It was not only experienced as convenience, but also as a change in learning habit. Reading and independent information seeking did not disappear completely, but their position shifted. For some students, these activities became secondary steps used mainly to check or confirm what AI had already provided.

The theme of dependence, self-doubt, and emotional ambivalence deepens this interpretation. Dependence in this study was not merely reflected in the frequency of AI use. More importantly, it appeared in the students' feelings when they had to complete assignments without AI. Some participants felt less confident, slower, more frustrated, or doubtful when AI was not used. This indicates that dependence on AI has a psychological dimension. AI did not only provide information; it also provided a sense of security. In this sense, AI became a source of reassurance that made students feel more certain about their assignment outcomes. This finding is consistent with the AI dependency perspective, which views repeated reliance on AI as connected to academic self-efficacy, stress, and performance expectations (Zhang et al., 2024). It also supports previous research showing that AI dependence may be associated with lower self-efficacy, academic stress, and reduced independent thinking (Acosta-Enriquez et al., 2025; Gerlich, 2025).

The emotional ambivalence experienced by participants is an important contribution of this study. Students felt helped by AI, but they also felt guilty, doubtful, and concerned that the final work was not fully the result of their own ability. This finding suggests that AI use affects not only learning strategies but also students' academic identity. When students rely too heavily on AI, they may begin to question whether they are still the main agents of their academic work or merely managers of AI-generated output. This tension helps explain why AI use in academic assignments cannot be reduced to a simple distinction between ethical and unethical use. Students may use AI with awareness and caution, but still experience uncertainty about authorship, ownership, and the authenticity of their learning process.

The findings also show that students were not passive or uncritical users of AI. Participants recognized the need to check AI-generated answers, avoid direct copying, use credible references, and limit AI use. This ethical awareness is important because previous studies have shown that AI-assisted academic writing may support learning while also creating risks of plagiarism, misinformation, algorithmic bias, and blurred boundaries between technological

assistance and students' own intellectual contributions (Kim et al., 2024; Lin & Chen, 2024; Zhai et al., 2024). In this study, ethical awareness was not only related to avoiding plagiarism, but also to maintaining academic responsibility. Students understood that AI could help them complete assignments, but they also realized that excessive use could weaken their ability to think critically and learn independently.

The context of accounting students gives these findings additional significance. Accounting education requires not only conceptual understanding and writing ability, but also accuracy, analytical reasoning, standards-based judgment, and the ability to prepare reports independently. The participants' selective use of AI for narrative-based tasks, while avoiding it for calculation-based tasks, shows that students tried to draw boundaries between forms of assistance that they considered acceptable and competencies that they believed must be mastered personally. This finding suggests that AI use in professional education needs to be designed carefully. AI can be useful for clarifying concepts, simulating cases, and improving written explanations, but assignments that require calculation, analytical reasoning, professional judgment, and report preparation should continue to require students' active and independent engagement.

Theoretically, this study contributes by connecting students' lived experiences of AI use with three complementary perspectives: self-regulated learning, cognitive miser theory, and the AI dependency perspective. From the self-regulated learning perspective, AI can support learning when students remain active in planning, monitoring, and evaluating their use of AI. From cognitive miser theory, AI can become a shortcut that reduces cognitive effort when students face difficult or stressful academic tasks. From the AI dependency perspective, repeated reliance on AI may shape students' confidence, sense of security, and doubts about their own academic ability. The integration of these perspectives suggests that students' AI use is best understood as a negotiation of academic agency: AI can strengthen learning when controlled reflectively, but it can weaken independence when it becomes the primary source of answers, confidence, and decision-making.

Practically, these findings indicate that higher education institutions should not respond to AI use only through prohibition or unrestricted acceptance. A total ban is unrealistic because AI has already become part of students' learning practices. However, allowing AI use without clear boundaries may strengthen dependence and weaken academic integrity. Lecturers and study programs need to develop guidelines that clarify acceptable forms of AI assistance, require transparency in AI use, encourage source validation, and design assignments that demand reflection, personal argumentation, and documentation of thinking processes. For accounting education, AI guidelines should also distinguish between tasks that may benefit from AI support and tasks that must preserve students' independent analytical and professional competencies.

CONCLUSION

This study shows that accounting students' experiences of using AI for academic assignments are characterized by ambivalence between convenience and dependence. AI was experienced as an academic companion that helped students understand materials, search for references, compose writing, develop ideas, and complete assignments more efficiently. At the same time, repeated use of AI encouraged students to treat it as a shortcut when facing academic difficulty, time pressure, or uncertainty, which gradually raised concerns about dependence, self-doubt, and reduced independent thinking.

The main contribution of this study lies in its phenomenological explanation of how AI use is experienced not only as a technological practice, but also as a cognitive, emotional, and ethical experience. The findings extend discussions on AI dependence by showing that students' reliance on AI is not merely behavioral, but also psychological. AI provides a sense of security and confidence in completing assignments, yet it may also weaken students' sense of academic agency when they become accustomed to relying on AI-generated answers. In the context of accounting education, this ambivalence is particularly important because future professional competence requires accuracy, analytical reasoning, conceptual understanding, and the ability to prepare reports independently.

Practically, these findings suggest that AI use in higher education should be guided critically and proportionately. Lecturers and study programs need to establish clear guidelines for acceptable AI use, encourage students to validate AI-generated information, require transparency in AI assistance, and design assignments that still demand personal reflection, independent reasoning, and professional judgment. This study is limited by its small number of participants from one study program; therefore, future research may involve students from more diverse academic contexts or use mixed-methods and longitudinal designs to examine how students' relationships with AI develop over time.

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