

Reading With Algorithms, Judging Without Delegating: Artificial Intelligence, Critical Reading, And Academic Subjectivity in the Regional Public University

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Abstract: This article examines generative artificial intelligence as a political-pedagogical event in the regional public university. Drawing on a survey of 139 accounting students at an Amazonian public university, it analyzes the relationships among strategic AI use, critical reading, and academic satisfaction. The findings show positive associations among these dimensions, particularly when AI is used to organize, compare, and revise ideas without replacing reading. The article argues that the central challenge is not merely to incorporate technology, but to cultivate critical judgment, responsible authorship, and academic subjectivities capable of learning under algorithmic mediation.

Key words: Generative Artificial Intelligence, Critical Reading, Academic Subjectivity, Regional Public University, Accounting Education, Algorithmic Ethics, Professional Judgment.

INTRODUCTION

Studying When the Algorithm Responds

Generative artificial intelligence has entered the university with a speed that exceeds the ordinary rhythms of institutional deliberation. Before many universities had finished discussing regulations on plagiarism,

academic integrity, or assessment, students were already using conversational systems to summarize texts, organize ideas, translate passages, correct writing, test arguments, and produce drafts. The university question can no longer be formulated in terms of absolute acceptance or rejection. The more demanding question is different: under what forms of reading, judgment, authorship, and responsibility will this algorithmic mediation be incorporated into professional education?

This question is political and pedagogical at the same time. It is political because AI reorganizes relations of authority, the distribution of knowledge, access to resources, the visibility of authorship, and criteria of academic legitimacy. It is pedagogical because it modifies the concrete practices through which a student learns: reading, asking, comparing, writing, justifying, making mistakes, and correcting them. When a student asks an AI system to “explain” a standard, “improve” an argument, or “summarize” an article, the student is not merely using an application; the student is entering a specific form of knowledge mediation. That mediation can expand learning opportunities, but it can also install an economy of immediacy that impoverishes intellectual work.

The international discussion on generative AI in higher education often oscillates between enthusiasm and alarm. Enthusiasm highlights its capacity to provide personalized cognitive support, reduce initial barriers to comprehension, accompany writing processes, and facilitate the exploration of complex content. Alarm points to risks of dependency, superficiality, copying, opacity, bias, standardization of thought, and the weakening of academic integrity. Both registers capture real dimensions of the phenomenon, yet they become insufficient when analyzed apart from the institutional conditions in which the technology is appropriated. AI is not used in the same way in a highly resourced university as in a regional public university where connectivity gaps, limited bibliographic resources, and heterogeneous student trajectories persist.

For this reason, this article proposes reading generative AI as a political-pedagogical event. An event is not reducible to the appearance of a technical novelty; it names an alteration in the conditions under which experience is organized. In the university, AI alters the time of study, the materiality of reading, the way drafts are produced, the relationship between teacher and student, and the form in which authorship is recognized. If the student previously had to dwell with the text in order to produce a synthesis, the student can now receive a synthesis before having read. If writing previously required beginning with a blank page, it can now begin from a generated structure. If error was previously visible in one’s own production, it can now remain hidden beneath a fluent and apparently correct response.

Accounting education offers a particularly revealing setting in which to examine this transformation. Contemporary accounting develops within an increasingly automated environment: information systems, tax platforms, digital reports, data analytics, and software-assisted procedures. Yet the ethical and professional core of the accountant does not disappear with automation; it becomes more demanding. Interpreting financial information, evaluating risks, detecting inconsistencies, communicating findings, sustaining decisions, and acting with public responsibility require professional judgment. If the university educates students who delegate comprehension to algorithmic responses, the problem will not be only academic, but also professional and social.

From this concern, the article analyzes the relationship among strategic use of generative AI, critical reading habits, and academic satisfaction among accounting students at a regional public university in the Peruvian Amazon. The empirical basis comes from a survey administered to 139 students during the 2025-II semester. However, the purpose of the manuscript is not limited to presenting percentages or statistical associations. The intention is to interpret those data as indications of a broader mutation: the emergence of ways of studying, reading, writing, and valuing the university experience under algorithmic conditions.

The central argument is that generative AI can contribute to university education only when it is inserted into an academic culture that preserves critical reading as a structuring practice. It is not enough for the student to use AI; what matters is how the student interrogates it, verifies its responses, compares them with sources, recognizes its limits, and maintains responsibility for one's own production. AI can operate as a support for thinking, but it can also become a substitute for one's own elaboration. The difference between these two uses depends less on the tool than on the critical dispositions cultivated by the institution.

The article is organized into six sections. After this introduction, it develops a conceptual framework on generative AI, critical reading, academic subjectivity, the regional public university, and professional judgment. It then presents the methodology of the study. The fourth section reports descriptive and relational results through central tables. The fifth section discusses the findings from a theoretical-critical perspective, and the sixth offers conclusions oriented toward university education, the ethics of learning, and institutional policies on AI.

Conceptual Framework: Algorithms, Reading, and University Subjectivity

Generative AI as a Mediation of Knowledge

Generative artificial intelligence does not function as a traditional library or as a simple search engine. Its distinctive feature is the production of plausible responses from models trained on large volumes of data. For the common user, this technical operation is experienced as a communicative interaction: the system responds, explains, corrects, translates, and suggests. The conversational interface creates a sense of intellectual accompaniment, even though the system does not understand in the human sense and does not assume responsibility for what it emits.

In higher education, this mediation reconfigures the scene of study. Before engaging directly with an article, the student can ask for a summary; before constructing an argument, the student can request an outline; before reading an accounting standard, the student can ask for a simplified explanation; before submitting an assignment, the student can request a style revision. These practices are not necessarily negative. They can reduce anxiety in the face of complex texts, provide initial entry points into content, and facilitate the organization of thought. The problem arises when mediation becomes substitution and when the generated response occupies the place of reading, deliberation, and one's own writing.

It is therefore insufficient to ask whether students use AI. The relevant question is how they use it. Strategic AI use refers to an intentional, critical, and ethical appropriation. A student uses AI strategically when employing it to explore ideas, compare arguments, generate examples, detect errors, revise coherence, or broaden questions, while always maintaining intellectual control over the process. Dependent use appears when the student copies, trusts without verification, or delegates the task of thinking. The boundary between support and substitution is not given by the tool but by the mode of relation that the student establishes with it.

This distinction is connected to broader debates about technology, power, and knowledge. Technologies are not neutral because they incorporate ways of ordering attention, distributing authority, and orienting conduct. Generative AI has a particular feature: it produces language with the appearance of reasoning. That appearance can strengthen learning processes if it is critically interrogated; it can also produce cognitive obedience when the fluency of the response replaces the question about its foundation. In this sense, AI does not simply provide information; it participates in the formation of intellectual habits.

Critical Reading under Algorithmic Conditions

Critical reading has been a central practice of the modern university. To read critically is not to consume information but to examine it: to identify theses, evaluate evidence, recognize assumptions, compare sources, detect silences, and produce an argued position. This practice is slow and formative because it obliges the student to dwell with the text, confront difficulty, and construct one's own understanding. The university does not educate only by transmitting content; it educates through the kind of relationship it teaches students to sustain with texts, data, and problems.

Generative AI places this practice under tension. On the one hand, it can help students with initial difficulties of comprehension by offering gradual explanations, contextualized examples, and reformulations. On the other hand, it can produce an illusion of comprehension: the student believes they have understood because they received a clear summary, even though they have not carried out the intellectual work of reading, comparing, and elaborating. The clarity of the algorithmic response can conceal the fragility of learning. Textual fluency is not equivalent to truth, and the speed of the response is not equivalent to critical appropriation.

In the age of AI, critical reading must be expanded. It is no longer only a matter of reading books, articles, or standards, but also of reading algorithmic responses as objects that require verification. The critical reader does not accept a response because of its convincing style; the critical reader asks about its foundation. The critical reader is not satisfied with a synthesis; the critical reader seeks the source. The critical reader does not replace the text with the summary; the summary is used as a provisional entry point for returning to the text. Critical reading thus becomes a practice of epistemic vigilance in relation to technologies that produce language without responsibility.

Accounting education makes this requirement especially concrete. Students must read standards, financial statements, audit reports, tax reports, and specialized texts. In all these cases, understanding cannot be reduced to obtaining a general explanation. Students must recognize criteria, exceptions, assumptions, implications, and risks. An algorithmic response can orient the student, but it cannot replace the judgment that links standard, context, and decision. Teaching students to read critically under algorithmic conditions is therefore a professional task, not merely a humanistic one.

Academic Subjectivity and Satisfaction: Beyond Individual Well-Being

Academic satisfaction is usually measured as a perception of well-being in relation to the degree program, teachers, curriculum, or

institutional environment. From a theoretical-critical perspective, it can also be read as an indicator of the subjective relationship that the student establishes with their education. A satisfied student is not simply someone who is happy; it is someone who perceives meaning, support, the possibility of learning, and coherence between effort and a professional project.

Generative AI can intervene in that experience in several ways. It can reduce frustration by offering immediate support, improve the sense of autonomy, and facilitate task organization. It can also generate uncertainty about the legitimacy of academic work, inequality between those who know how to use it and those who do not, or a sense of loss of control when institutional rules are ambiguous. Therefore, the relationship between AI and academic satisfaction should not be understood as an automatic effect, but as the result of a pedagogical and ethical articulation.

The notion of academic subjectivity makes it possible to integrate these dimensions. It refers to the way the student perceives themselves as a subject of learning: reader, author, professional in training, member of a university community, and agent responsible for their decisions. Under algorithmic conditions, this subjectivity can be strengthened if AI is used to broaden reflection; it can also be impoverished if a logic of dependency, immediacy, and delegation is installed. The problem is not the use of help; the problem is losing responsibility for the act of learning.

Academic satisfaction, consequently, should not be interpreted only as a psychological outcome. It also expresses whether the student finds conditions to recognize themselves as a subject capable of understanding, producing, and answering for their work. If AI is incorporated with guidance, ethical criteria, and reading activities, it can contribute to that experience. If it is incorporated informally, unequally, and without criteria, it may produce a superficial satisfaction associated with saving effort, but not necessarily with deep learning.

The Regional Public University: Inequality, Opportunity, and Responsibility

The analysis of AI in the university cannot be separated from institutional geography. In regional public universities, especially in Amazonian territories, technology is inserted into conditions marked by infrastructure gaps, differences in cultural capital, unequal access to connectivity, and the presence of first-generation university students. These factors mean that AI is not simply a global innovation adopted locally, but a technology translated through concrete material conditions.

In these contexts, generative AI can serve a compensatory support function. A student with limited access to specialized bibliography or

permanent tutoring can find in AI an initial form of orientation. Nevertheless, that opportunity becomes ambivalent if the institution does not teach criteria for responsible use. Democratizing access does not guarantee democratizing judgment. The university must prevent AI from becoming a poor substitute for academic education and must turn it into an object of pedagogical reflection.

The regional public university also has a specific social responsibility. It does not educate professionals only to insert them into labor markets, but to contribute to the development of territories with concrete institutional, productive, and public needs. In the Peruvian Amazon, accounting education is linked to municipalities, companies, associations, cooperatives, and public entities that require transparency, rigor, and responsibility. The ethics of reading and judgment is not a humanistic ornament, but a condition of public trust.

For this reason, AI must be thought of as part of a policy of academic equity. Allowing its use without education can widen gaps; prohibiting it without understanding it can generate hidden uses and practical inequality; integrating it critically can turn it into support for improving reading, writing, analysis, and autonomy. This third path requires teacher education, the design of activities, explicit rules, assessment of processes, and the development of critical-algorithmic literacy.

Professional Accounting Judgment and Algorithmic Ethics

Automation in accounting does not eliminate professional judgment; it displaces it toward tasks of interpretation, validation, and responsibility. Digital tools can process information, classify data, or generate reports, but they do not replace ethical deliberation about the use of that information, the relevance of an accounting criterion, or the consequences of a decision. At this point, university education must avoid a purely instrumental understanding of technology.

The accounting student who learns to use AI without verifying sources can transfer that practice to professional life. Such a student could accept outputs from automated systems without analyzing assumptions, inconsistencies, or risks. By contrast, the student who learns to interrogate AI, compare its responses, and document decisions develops a more responsible professional disposition. Algorithmic ethics, then, is not limited to knowing abstract risks; it implies forming everyday habits of review, traceability, prudence, and argumentation.

The contribution of this article lies precisely at that intersection: generative AI, critical reading, academic satisfaction, and accounting education in a regional public university. Its originality does not reside only in studying a concrete population, but in proposing that the use of AI should be evaluated by the academic subjectivity it helps form. The

decisive question is not whether the student obtains faster responses, but whether the student learns to sustain their own judgment when the algorithm responds.

METHODOLOGY

The study adopted a quantitative, applied approach with a non-experimental, cross-sectional, correlational design. This design was chosen because the purpose was to observe relationships among variables at a specific moment in the educational process, without manipulating teaching conditions or introducing a pedagogical intervention. The research makes it possible to identify patterns of association, but not to establish causality.

The population consisted of 213 students enrolled in the Professional School of Accounting at the Universidad Nacional Toribio Rodríguez de Mendoza de Amazonas during the 2025-II academic semester. The sample was probabilistic and stratified, consisting of 139 students distributed by academic cycle: 39 from the first cycle, 31 from the third cycle, 23 from the fifth cycle, 22 from the seventh cycle, and 24 from the ninth cycle. This distribution made it possible to include students at different moments of curricular progression.

Three main variables were used: strategic use of generative AI, critical reading habits, and academic satisfaction. Each variable was measured through Likert-type questionnaires. Strategic AI use considered frequency, purpose, critical review, ethical awareness, and perceived usefulness. Critical reading habits included practices of analysis, source comparison, synthesis, and willingness to question arguments. Academic satisfaction incorporated perceptions of teaching, curriculum, teacher support, learning environment, and the meaning of professional education.

The instruments were subjected to content validation through expert judgment and to a pilot test with students with characteristics similar to the target population. Internal reliability was estimated using Cronbach's alpha, with values equal to or greater than 0.70 in the scales used, a level considered acceptable for exploratory educational studies. For an international version of the manuscript, it is advisable to specify the number of experts, their academic profiles, the evaluation procedure, and the exact reliability coefficients of each scale.

Data analysis included descriptive statistics using frequencies, percentages, means, and standard deviations. To facilitate interpretation, scores were recoded into low, medium, and high levels. Associations among variables were also calculated using Spearman correlations, and contingency tables were prepared. A joint index of strategic AI use and

critical reading was also explored in order to observe its aggregate relationship with academic satisfaction.

From an ethical standpoint, participation was voluntary, anonymous, and confidential. The results were analyzed in aggregate form and were not used for administrative purposes or individual evaluation. Because the study is based on self-reports and a cross-sectional design, it may be affected by social desirability, memory, or subjective perception biases. These limits do not invalidate the findings, but they require interpreting them as situated and exploratory evidence.

RESULTS

The results are presented while preserving the central tables of the original study, but interpreting them from the question that guides this version: how generative AI, critical reading, and academic subjectivity are articulated in university accounting education. The reading of the data does not seek to transform correlations into causalities, but to identify profiles and tensions relevant to a theoretical-pedagogical discussion.

Level of Strategic AI Use

The first result shows that generative AI is significantly incorporated into the academic practices of the students surveyed. Table 1 presents the distribution of levels according to three indicators: AI use and perception, perceived impact on academic performance, and overall strategic use.

Table 1. Level of strategic use of artificial intelligence according to dimensions of ethical use, frequency, and purpose

Level	AI use/perception N (%)	Performance impact N (%)	Strategic AI use N (%)
Low	1 (0.7%)	1 (0.7%)	2 (1.4%)
Medium	26 (18.7%)	59 (42.4%)	39 (28.1%)
High	112 (80.6%)	79 (56.8%)	98 (70.5%)
Total	139 (100%)	139 (100%)	139 (100%)

Source: Author's elaboration based on the survey administered to accounting students, 2025-II semester.

In total, 70.5% of students are located at a high level of strategic AI use, while 28.1% are at a medium level and only 1.4% at a low level. This pattern suggests that AI does not appear as a marginal practice, but as a resource already integrated into academic life. However, the figure should

not be interpreted as full maturity; rather, it shows an extended appropriation that requires pedagogical guidance.

The difference between AI use and perception and impact on academic performance is relevant. While 80.6% report high levels of use and perception, only 56.8% are at a high level with respect to impact on performance. This indicates that students may value and use AI without attributing their academic results to it in an absolute way. AI appears as support, not necessarily as a total explanation of performance.

Strategic AI Use and Critical Reading

Table 2 crosses levels of strategic AI use with the promotion of reading, understood as an indicator of critical reading habits. The result makes it possible to observe whether algorithmic appropriation is linked to stronger reading practices or whether, by contrast, it appears separated from them.

Table 2. Strategic use of artificial intelligence and promotion of reading

Strategic AI use	Low promotion N (%)	Medium promotion N (%)	High promotion N (%)	Total N (%)
Low (10-23)	2 (100%)	0 (0%)	0 (0%)	2 (1.4%)
Medium (24-36)	0 (0%)	26 (60.5%)	13 (13.8%)	39 (28.1%)
High (37-50)	0 (0%)	17 (39.5%)	81 (86.2%)	98 (70.5%)
Total	2 (100%)	43 (100%)	94 (100%)	139 (100%)

Source: Author's elaboration based on the survey administered to accounting students, 2025-II semester.

The most significant result is that 86.2% of those who present a high level of reading promotion are also located at a high level of strategic AI use. Conversely, the two cases of low reading promotion are concentrated in the low level of strategic use. This pattern makes it possible to question a simplistic interpretation according to which AI necessarily displaces reading. In this sample, the observed relationship suggests coexistence: those who report better reading habits also tend to use AI with greater judgment.

This finding is central to the article's argument. AI is not presented here as an automatic enemy of reading, but as a mediation whose meaning depends on the student's critical repertoire. When stronger reading habits exist, the tool can be integrated as support for organizing and comparing ideas. When those habits are weak, the risk of dependent use increases.

Strategic AI Use and Academic Satisfaction

Table 3 examines the relationship between strategic AI use and perceived academic satisfaction. This relationship should not be interpreted causally, but it does make it possible to observe profiles of university experience.

Table 3. Strategic use of artificial intelligence and academic satisfaction

Strategic AI use	Low sat. N (%)	Medium sat. N (%)	High sat. N (%)	Total N (%)
Low (10-23)	1 (100%)	0 (0%)	1 (0.9%)	2 (1.4%)
Medium (24-36)	0 (0%)	12 (50%)	27 (23.7%)	39 (28.1%)
High (37-50)	0 (0%)	12 (50%)	86 (75.4%)	98 (70.5%)
Total	1 (100%)	24 (100%)	114 (100%)	139 (100%)

Source: Author's elaboration based on the survey administered to accounting students, 2025-II semester.

The data show that high academic satisfaction is concentrated mainly among those who report high strategic AI use. In that group there are 86 students, equivalent to 75.4% of those who present high satisfaction. By contrast, low satisfaction appears in only one case and is linked to the low level of strategic use.

The prudent interpretation is that strategic AI use is part of more favorable academic experiences, probably because it offers support, organization, and a sense of competence. Nevertheless, satisfaction cannot be attributed solely to technology. It also depends on teaching quality, curricular clarity, institutional support, and the student's professional expectations.

Joint AI + Critical Reading Index and Academic Satisfaction

Table 4 integrates strategic AI use and critical reading into a joint index. This reading makes it possible to observe whether the combination of technological mediation and reading practice is associated with more positive academic experiences.

Table 4. Strategic AI use and critical reading habits in relation to academic satisfaction

AI + critical reading	Low sat. N (%)	Medium sat. N (%)	High sat. N (%)	Total N (%)
Low (14-32)	1 (100%)	0 (0%)	1 (0.9%)	2 (1.4%)
Medium (33-51)	0 (0%)	12 (50%)	31 (23.7%)	39 (28.1%)
High (52-70)	0 (0%)	12 (50%)	82 (75.4%)	98 (70.5%)

Total	1 (100%)	24 (100%)	114 (100%)	139 (100%)
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Source: Author's elaboration based on the survey administered to accounting students, 2025-II semester.

The high joint level concentrates the greatest proportion of high academic satisfaction. This reinforces the idea that the most favorable university experience is not associated merely with having AI available, but with combining it with critical reading habits. The finding makes it possible to formulate a pedagogical thesis: AI enhances learning when it operates on a reading and reflective foundation; in the absence of that foundation, it can become a weak or dependent mediation.

The joint index should be interpreted cautiously because it simplifies complex dimensions. However, it is useful for showing a convergence: the highest academic satisfaction appears when the student combines technological support, critical reading, and a sense of appropriation of the educational process.

DISCUSSION

Learning to Read When the Algorithm Responds

The results make it possible to argue that generative AI is already part of the university experience of the accounting students analyzed. However, the study's main contribution is not to confirm the presence of technology, but to show that its educational value depends on its articulation with critical reading practices and responsible academic subjectivity. AI does not appear as an isolated variable; it appears in relation to ways of reading, perceiving the degree program, and constructing academic meaning.

The first theoretical implication is that the algorithmic event in the university cannot be understood through purely technical categories. It is not enough to ask which platform students use or how many times they consult it. It is necessary to ask what type of relationship with knowledge is configured when the response arrives before the complete reading, when the synthesis precedes interpretive effort, and when writing can begin from a draft produced by a machine. What is at stake there is a transformation of the temporality of study.

The university has historically been a space of delay: reading, discussing, making mistakes, revising, writing, and reading again. AI introduces a promise of acceleration. That promise can be useful when it helps overcome initial blocks, but it can be impoverishing if it eliminates the friction necessary for learning. The data from the study suggest that students with better critical reading habits are able to turn that acceleration into support, not replacement. For this reason, critical

reading does not lose relevance in the face of AI; it becomes more necessary.

The second implication concerns the ethics of authorship. In university contexts, concern about plagiarism or copying often concentrates institutional discussion. Although that concern is legitimate, it is insufficient if reduced to surveillance. The deeper problem is to educate students who are able to recognize what part of the intellectual process belongs to them, how they should disclose supports, how to verify generated information, and how to assume responsibility for the final product. Academic integrity cannot depend only on detection tools; it must be built as a culture of judgment.

The third implication concerns academic satisfaction. The results show that those who use AI strategically tend to report higher levels of satisfaction. A superficial reading could conclude that promoting AI use is enough to improve the student experience. That conclusion would be mistaken. The satisfaction observed seems associated with a use that provides meaning, support, and confidence, not with any use whatsoever. AI can increase satisfaction when the student perceives that they learn better, understand more, and control the process. If the technology is introduced without rules, accompaniment, or critical education, it can also produce anxiety, inequality, or confusion.

The fourth implication is linked to the regional public university. In institutions located outside major academic centers, AI can open relevant opportunities: access to immediate explanations, support for academic writing, guidance for reading complex texts, and expansion of learning resources. But that opportunity does not eliminate existing inequalities. Those with better digital skills, better devices, or greater cultural capital may take better advantage of it. Therefore, university policy should not be limited to allowing or prohibiting AI; it must teach its critical, ethical, and situated use.

In accounting education, this discussion acquires a professional dimension. The accountant of the future will work with automated systems, software-generated reports, data-assisted analysis, and possibly AI tools integrated into auditing, taxation, or financial management processes. The educational question is not whether the student will use technology, but whether the student will know how to exercise judgment in relation to it. A professional who accepts outputs without review reproduces risks; one who interrogates, compares, and documents decisions turns technology into responsible support.

In this way, the study invites a shift in debate from digital literacy to critical-algorithmic literacy. This literacy is not reducible to learning commands or platforms. It implies understanding limits, biases, ethical

risks, the conditions of production of responses, and the demands of verification. It also implies maintaining critical reading as a central practice of education. In a regional public university, this literacy must be understood as part of a policy of equity and quality, not as a privilege of more advantaged students.

The findings also require recognizing limitations. The research is cross-sectional and based on self-reports, which means it cannot affirm causality. In addition, the high satisfaction reported may be influenced by social desirability or by specific conditions of the semester. Future studies should incorporate interviews, analysis of real assignments, longitudinal follow-up, and comparison among courses with different AI policies. It would also be relevant to examine differences by academic cycle, gender, academic performance, access to connectivity, and prior experience with academic reading.

Despite these limitations, the study contributes a situated reading of a global phenomenon. Generative AI does not arrive at the university as an abstract object; it arrives in concrete classrooms, with concrete students, in concrete territories. In the Peruvian Amazon, its presence opens questions about equity, professional education, public ethics, and the production of academic subjectivity. Reading with algorithms means learning to inhabit that mediation without renouncing the responsibility to think.

CONCLUSIONS

First conclusion: generative AI already operates as an ordinary mediation of university study. The accounting students surveyed report predominantly high levels of strategic AI use. This indicates that the tool has ceased to be exceptional and forms part of the everyday repertoire of learning. The university must recognize this reality in order to regulate it pedagogically, not deny it.

Second conclusion: the educational value of AI depends on critical reading. The association between strategic AI use and critical reading habits shows that technology is used better when the student has solid reading practices. AI does not replace deep reading; it requires more vigilant reading, capable of comparing, interpreting, and correcting algorithmic responses.

Third conclusion: academic satisfaction is linked to meaningful uses, not merely frequent uses. High levels of satisfaction are concentrated among students who report high strategic AI use. This suggests that technology can improve the academic experience when it offers meaningful support, but it does not imply that every technological incorporation produces well-being or learning.

Fourth conclusion: the combination of AI + critical reading configures a stronger academic subjectivity. The joint index shows that high academic satisfaction is associated with the convergence between strategic AI use and critical reading. This result supports the claim that university education should aim to form students who can dialogue with algorithmic systems without surrendering their authorship or judgment.

Fifth conclusion: the regional public university must build policies of critical-algorithmic literacy. In contexts with unequal access and diverse student trajectories, AI can be either an opportunity or a new factor of inequality. The institutional response should include teacher education, ethical guidelines, assessment criteria, critical reading activities, and transparent use of generative tools.

Sixth conclusion: accounting education requires integrating technology and professional judgment. Automation does not eliminate the responsibility of the future accountant. On the contrary, it makes that responsibility more demanding. Accounting education must prepare professionals who know how to use AI to analyze, review, and communicate information, while maintaining critical control over decisions that affect organizations, resources, and public trust.

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Editorial Recommendations to Strengthen the International Submission

To increase the likelihood of a favorable evaluation in a journal of political and cultural theory, the final manuscript in English should reinforce three editorial decisions. First, it should maintain the empirical basis as a situated case and not as a simple statistical report. Second, it should develop more deeply the concept of the political-pedagogical event, connecting it with debates on authority, subjectivity, reading, authorship, and power. Third, it should translate the reference apparatus into Chicago style with endnotes, avoiding incomplete or unverified references.

It is also advisable to specify methodological data that an international reviewer could require: the number and profile of the experts who validated the instrument, the exact Cronbach's alpha values for each scale, the sampling procedure, recoding criteria, statistical software used, and Spearman results with coefficients and significance. These data

will provide greater empirical solidity without turning the article into a technical report.

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