



ACCOUNTING TALENT INDEX 2026

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Foreword

The Advancetrack Accounting Talent Index 2026 arrives at a pivotal moment for the profession. As practice leaders grapple with persistent talent shortages, this expanded research (now spanning the UK, Australia, US, and Canada) lays bare the human cost: rising burnout, strained mental health, and workloads that threaten to push even the most dedicated professionals out the door. In the UK, where Making Tax Digital and escalating compliance demands amplify these pressures, the findings hit particularly close to home.

Yet this report is no mere diagnosis, it's a strategic blueprint for reinvention. Firms are already pivoting: 73% are turning away work due to capacity gaps, but proactive leaders are countering with cloud tech upgrades, junior talent pipelines, and targeted outsourcing.

What stands out is the urgency for bold leadership. Rethinking the practice model isn't optional; it's survival. This means reallocating resources from low-value compliance to high-impact advisory, where accountants thrive as strategic partners rather than processors.

AI emerges as a genuine opportunity here, not a threat, if implemented thoughtfully around specific use cases like automation of routine tasks and enhanced data analysis. Forward-thinking firms can leverage it to free senior staff from grunt work, easing burnout while unlocking growth. The data in this report shows modest investment so far, but those who integrate AI strategically will build resilient teams and scalable models that attract top talent.

Ultimately, the talent crisis demands leaders who act decisively: prioritise mental health through wellbeing initiatives; foster inclusive cultures; and redesign for sustainability.

The practices that emerge stronger won't just fill seats, they'll redefine what it means to lead in accountancy. The latest Talent Index equips you with the insights to do just that. The question is: will you seize the moment?



Steve Cox FCCA,
chief executive
officer, The AIR
Network

Welcome

Hello and welcome to Advancetrack's Accounting Talent Index 2026.

For those of you that have been following this journey, you will know that it is our third annual survey. While it can be hard to spot trends in what is a relatively short space of time, we all know that the world in which we operate is turning faster than ever.

As such, we have broadened the reach of the survey to gauge whether issues and opportunities we have seen in the UK and Australia are similar in North America.

What is clear, and has been seen across all our surveys, is that accountancy practices are struggling to recruit, retain and retrain talent.

It is difficult to divine the future, build strategies, find the investment to put plans in motion, while keeping the day-to-day momentum that is required when so much is asked of accounting professionals.

I believe that our third survey outlines some subtle but interesting differences in approach and attitude across geographies, and an acceptance that standing still will see practices slip further behind proactive peers.

The threat of obsolescence must have a counterpart; and that is the opportunity to develop a scalable practice that uses all the levers at hand: automation; cloud technology; AI; attractive career opportunities; branding that matches the firm's ambitions and way of working; L&D; and outsourcing/offshoring.

No one lever will be enough. And I see our Accounting Talent Index 2026 as illustrating that a multi-track approach is needed to build a sustainable, scalable and profitable practice.



Vipul Sheth,
founder and
managing director,
Advancetrack

OUR RESEARCH

Advancetrack worked with No Brainer Agency and Censuswide to undertake research in March/April 2026. 500 accountants in practice partook in the survey across the UK, Australia, US and Canada. They represent a wide range of practices, by individual seniority, and size of practice.

Small firms (between 1-10 partners) represent around one third of respondents, while more than one half represent mid-size firms (11-30 partners).

Further details on demographics and representation can be found on page 24. All graphs/charts credited to the 'Advancetrack Accounting Talent Index 2026' unless stated otherwise.

A year in review

Change, whether regulatory, social, political, or technological, tends to drive accountancy practices towards short-termism.

Practice leaders, knowing their business is resource-constrained, will tend to lean towards spot solutions and firefighting when change is imposed upon them.

These iterations are a reflexive response to avoid disruption of workflows and processes – which lead to time spent away from client work and inevitably lower profits.

‘Steady as she goes’ does not exist in the world in which accountants operate.

The UK has faced a slew of new tax and compliance regulation. Making Tax Digital for Income Tax has finally come into force, driving a step-change in the way advisers interact with smaller clients.

The next 18 months will be critical for these practices to create efficient workflows with clients impacted, particularly with the threshold for quarterly filing updates being lowered from April 2027.

Practitioners have also dealt with ongoing updates to anti-money laundering regulations, and registration expectations set by a more digitally focused Companies House. The smallest practices are having to carefully consider how they can be profitable and sustainable when facing comparatively higher costs and fewer opportunities to scale.

Mid-tier firms have continued to be targeted by private equity consolidators, which has left fewer independent regional practices in the market.

Challenges are always mirrored by opportunities. The digitisation of both the profession and its clients opens the door for a broader range of more targeted and proactive services. Some of this will be automated and light-touch for the adviser; while other advice will be more value-add and forward-facing, leveraging better data and workflows.

Key will be setting a strategy that leverages the evolving talent pool rather than suffer its shortages; improving the firms’ operations and delivery; being profitable; all the while staying ahead of regulatory drag.



While UK and Irish accountancy institutes have increased member numbers in the last five years, student numbers have dropped (-3.7% between 2020 and 2024). (For more turn to page 17)

Problems with the pipeline of accountancy students and members have been more pronounced in the US. The AICPA's 2025 Trends report found that firms were looking to hire, but the number of graduates is falling. Accounting degree graduates fell 6.6% in 2023/24, following even larger levels of decline in the previous two academic years.

Talent shortage concerns have raised debate about the 150-hour requirement for CPA licensure as a barrier, alongside higher starting salaries in other professions. (For more turn to page 21)

Canadian accountants, at least those in business, are proactive in trialling AI. KPMG's AI in Finance survey found 82% of Canadian respondents said their finance function was using or piloting AI.

Change can be internal, too. Structural reforms are at the forefront of Canadian accountancy. Canadian CPAs

will be able to maintain qualifications at a regional level, but need to separately sign up directly with CPA Canada, with the body focusing on national standards and education.

This also aligns with a new education pathway, with new module structures and exam formats. (For more turn to page 21)

The Australian market has been in the grip of updating its operational models. CPA Australia's Business Technology Report 2025 found that, across all business classes, 86% of organisations were trialling some form of AI.

A key opportunity for accountancy firms is around the introduction of mandatory sustainability reporting for large Australian businesses. Sustainability reports require assurance and, eventually, auditing.

The tracking of Scope 3 emissions is a key area for accountants to support their clients. However, as has been seen globally, firms will need to upskill or recruit ESG expertise into their practice. (For more turn to page 19)



Key findings for 2026

The Advancetrack Accounting Talent Index 2026 continues the trend of its first two years, in highlighting the challenges the profession faces. The talent shortage is impacting the mental health of staff, making it difficult to adequately service clients, and driving a range of strategies to mitigate against being under-resourced.

THE TOPLINES

 **45%** of firms state the impact of the talent shortage is 'significantly' or 'somewhat worse' than it was three years ago. This compares with 48% in the 2025 survey.

70% agree the talent shortage is one of the biggest barriers to the firm achieving its growth ambition.



 **73%** believe the talent shortage is having a severe impact on their firm.

CONSEQUENCES

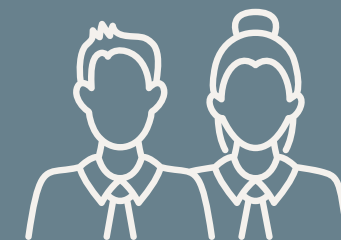


23% have seen or experienced increased burnout rates due to the talent shortage.

26% are considering leaving the profession as a result of the talent shortage.



COPING STRATEGIES



29% are recruiting more junior staff to develop internally.



24% of firms have outsourced or offshored tasks, noting a positive impact from doing so.

The talent shortage: Impacting the practice and its people

The top-line findings of our 2026 survey show the impact of the accountancy talent shortage continues.

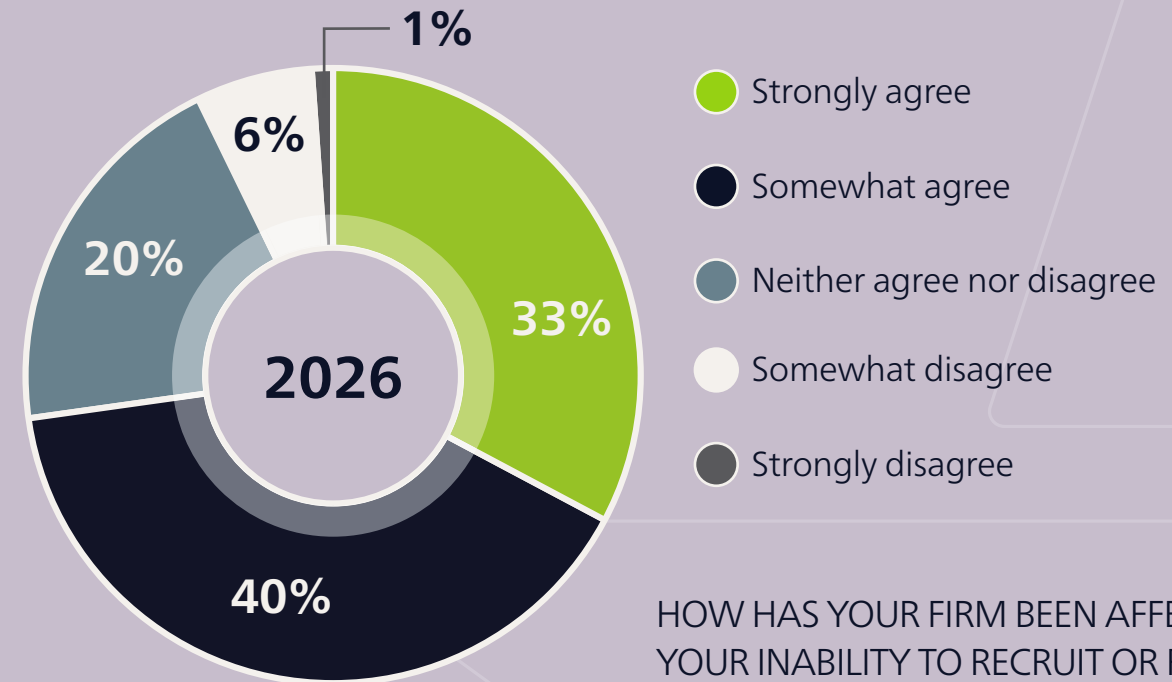
When asked if the talent shortage was having a severe impact on their firm, 33% 'strongly' agreed, with 40% agreeing 'somewhat'. This aligns with the previous question in our 2024 and 2025 surveys around how has your firm been affected: 60% 'moderately' or 'significantly' affected in 2025; 56% affected in total, in 2024. However, our 2026 survey delves deeper into segmental analysis.

On the main question for a country-by-country comparison, Canadian respondents gave the strongest affirmation of the talent shortage's impact on their firm, with 84% agreeing with the question. Their US counterparts were more benign, at just 63%. UK and Australia scored similar, at 73% and 75% respectively.

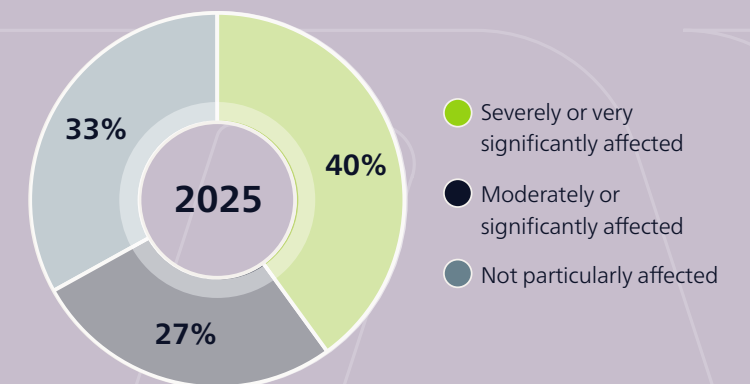
Larger practices are noticing relatively less impact, which suggests that they are mitigating against the issues around talent, resourcing and capacity. Some 73% of respondents in a practice with more than 251 employees agreed with the statement. This compares with 80% in practices with fewer than 50 employees.



TALENT SHORTAGES ARE HAVING A SEVERE IMPACT ON OUR FIRM



HOW HAS YOUR FIRM BEEN AFFECTED BY YOUR INABILITY TO RECRUIT OR RETAIN STAFF?



Perhaps more concerning is that the severity of the talent shortage shows little sign of abating. Our 2026 survey finds that 45% see the current impacts of the shortage as 'significantly' or 'somewhat' worse than three years ago. This compares with 48% in last year's survey.

There are differentials among the service lines. Two-

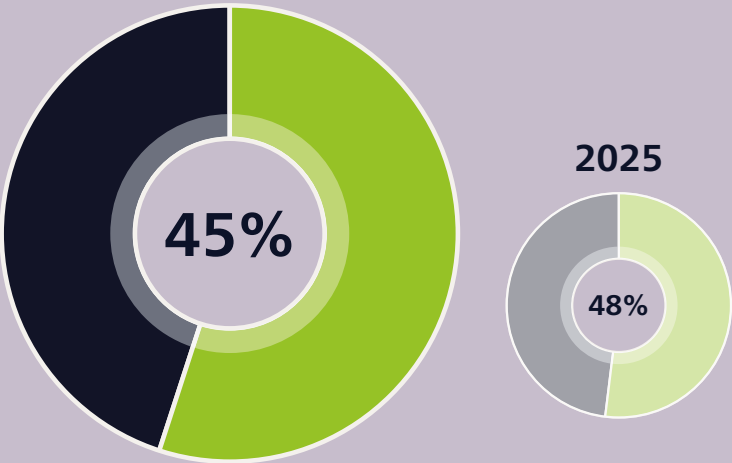
thirds of respondents note that audit has been negatively impacted, compared with 86% in advisory. This would certainly tally with reports that practices are unable to recruit or retain when faced with competition from banking and other professional services environments.

Consistent undercapacity is taking its toll on people,

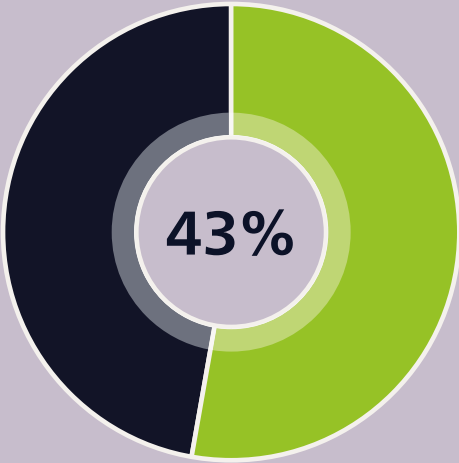
with 74% agreeing with the statement 'we are concerned that sustained workloads could lead to staff leaving the firm'. A similar figure agree that more senior staff and partners are under pressure by workloads.

And while firms expect to grow, there is no doubt that recruitment challenges could slow the pace of expansion, according to 71% of respondents.

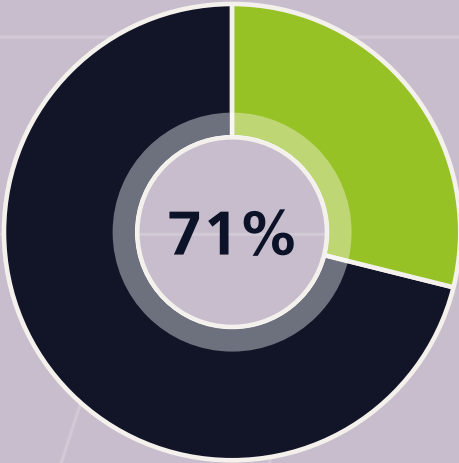
PERCENTAGE OF FIRMS REPORTING THE SHORTAGE IS SIGNIFICANTLY WORSE THAN THREE YEARS AGO



PERCENTAGE OF TAX SERVICE LINE RESPONDENTS FOR WHOM THE SHORTAGE IS WORSE THAN THREE YEARS AGO



WE EXPECT TO GROW, BUT RECRUITMENT CHALLENGES MAY SLOW THE PACE OF EXPANSION



Overall impact of the talent shortage

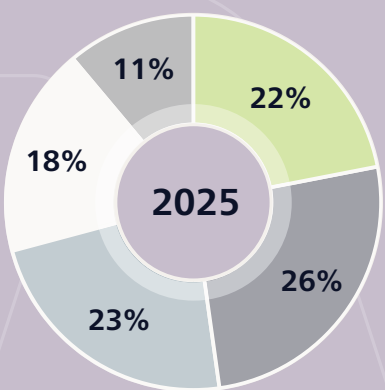
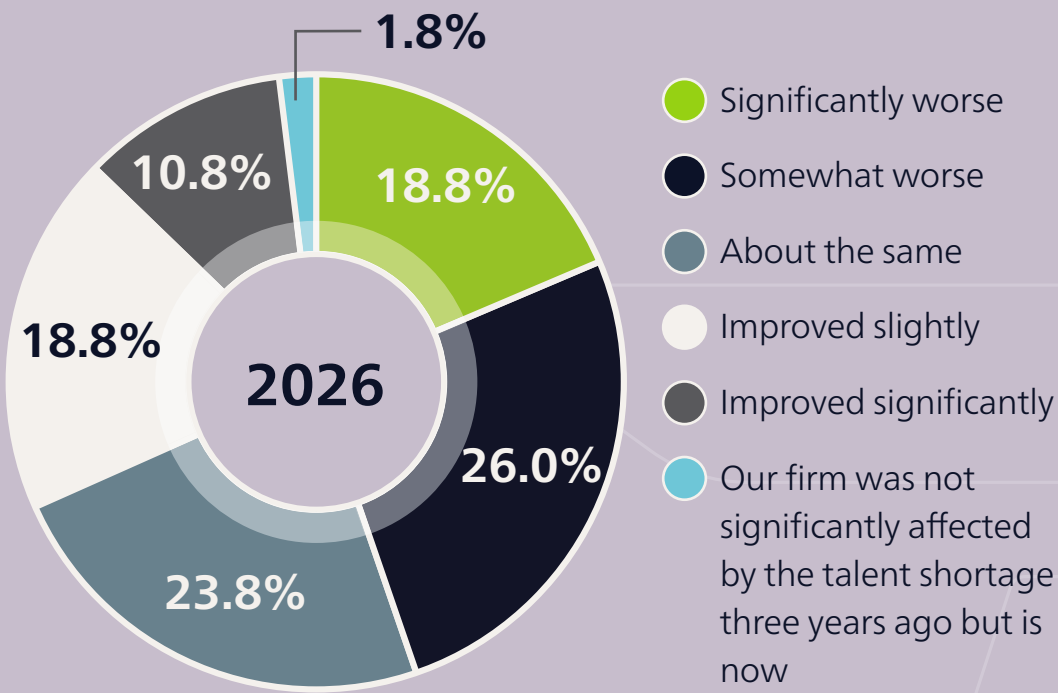
There was an upturn in sentiment in the 2025 survey, compared with 2024. There is, again, a small upturn in our headline figure – though overall, action is required.

Nearly half (45%) find the current impacts of the talent shortage on their firm worse than three years ago. This figure stood at 48% last year.

But there is still a significant minority for whom the situation has improved: 30% in 2026 compared with 29% last year. This suggests that there are practices which have grasped the nettle – whether it's improving the career climate for new and existing staff or finding technological ways to improve or automate processes.

We explore these strategies in the next section.

HOW WOULD YOU COMPARE THE CURRENT IMPACTS OF THE TALENT SHORTAGE ON YOUR FIRM NOW TO THREE YEARS AGO?



Talent shortage: The specifics

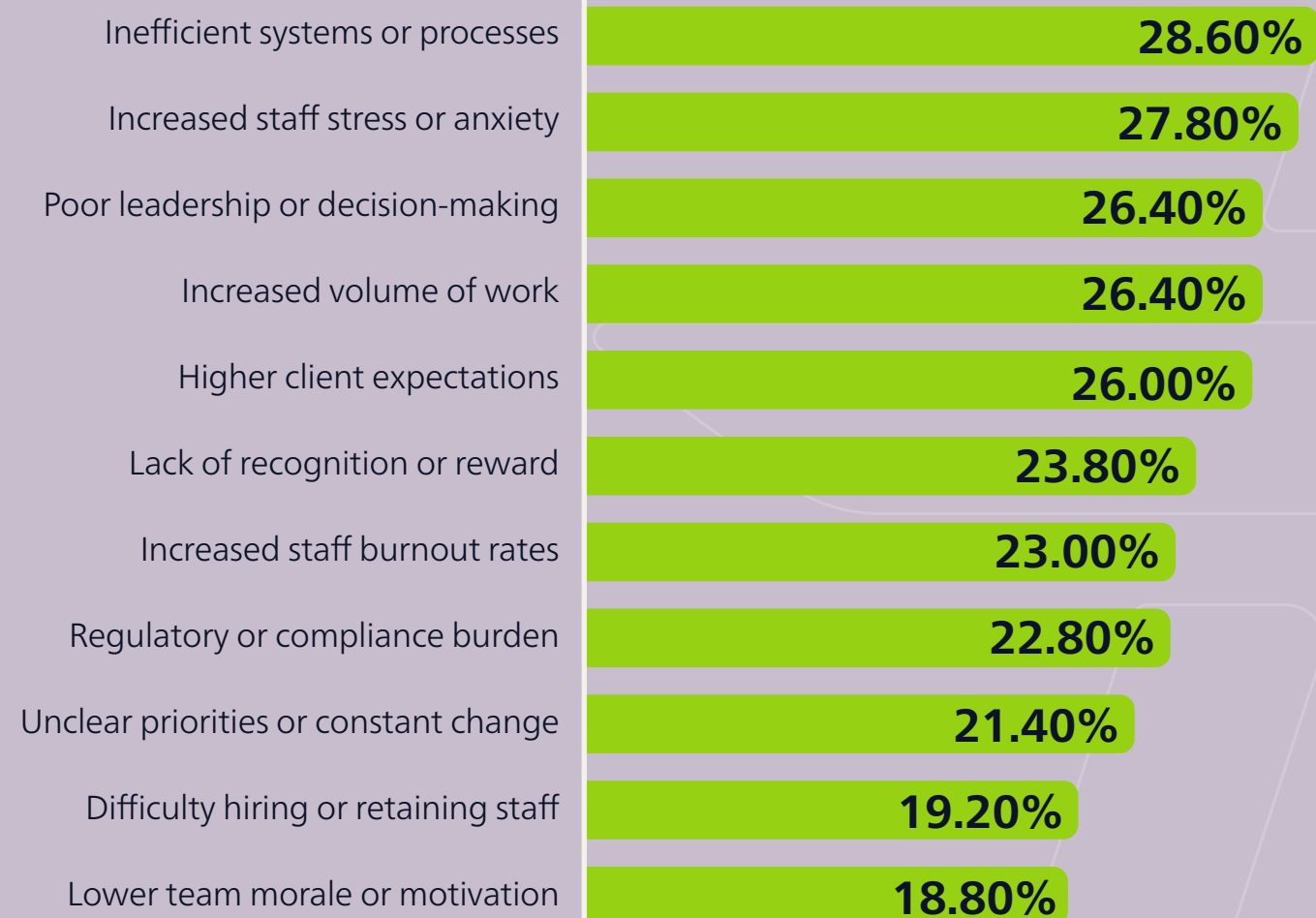
Are the impacts of the talent shortage easing, as firms get to grips with mitigation and alternative resourcing strategies?

The introduction of North American respondents into our research shows that they face the same issues as UK and Australian counterparts, and have taken similar steps to solve the problems it has created.

The stats would suggest that, across the globe, practices have a relatively benign sentiment towards the current impacts of the shortage; however, later in the survey we delve deeper into concerns for the future.

It should also be noted that there isn't a huge disparity of these impacts on a country-by-country basis.

WHAT SPECIFIC EFFECTS, IF ANY, HAVE YOU SEEN IN YOUR FIRM AS A RESULT OF THE TALENT SHORTAGE?



Practice growth under threat

Depending on your point of view, you may argue that there is an abundance of work out there for accountancy practices. A more negative perception would be that increasing regulatory complexity plus needier-than-ever clients doesn't necessarily add up to greater profitability.

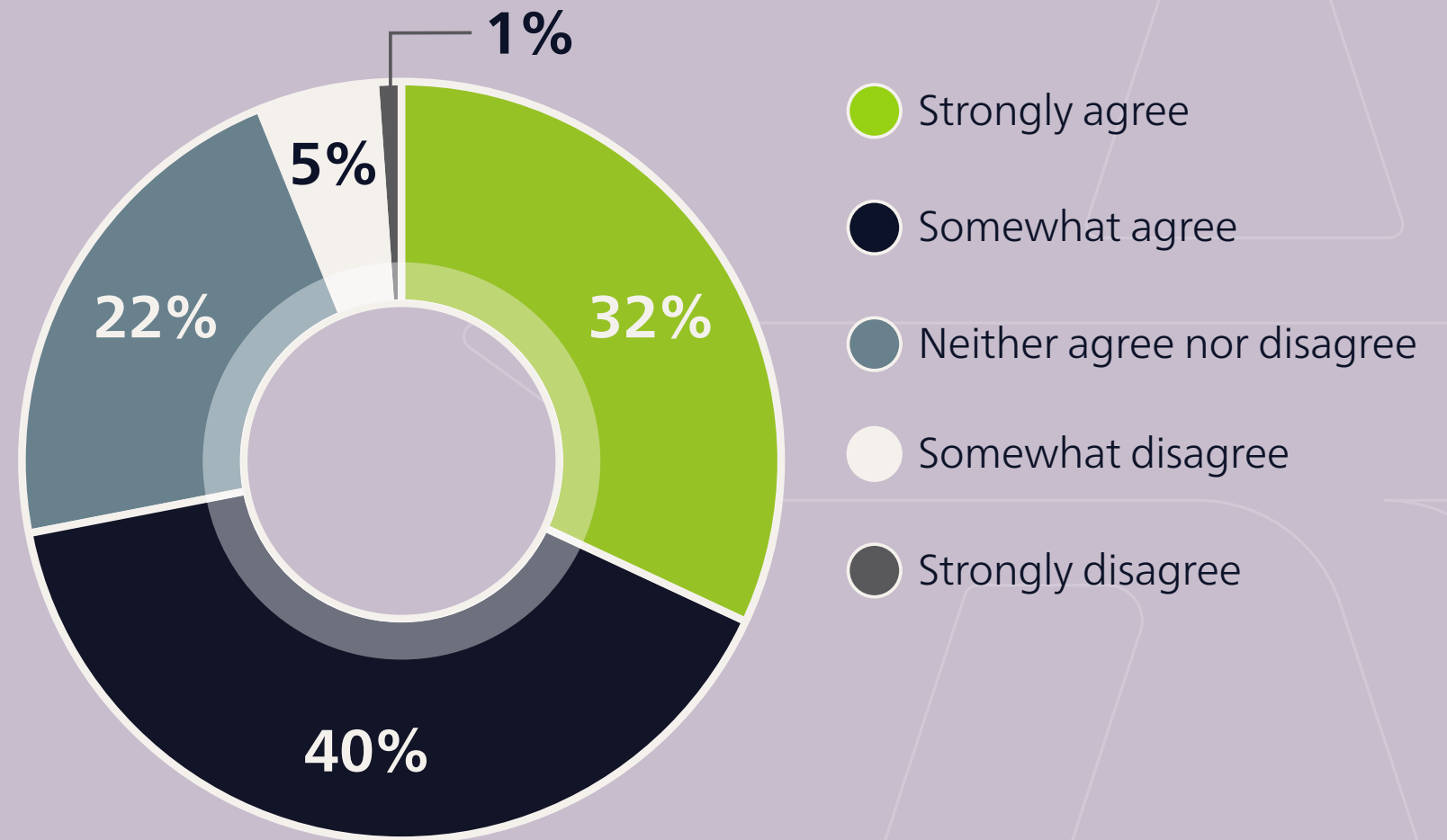
The perception of a profession under pressure, and one where a career cannot be built under the spectre of AI, is a troubling one when looking to embed sustainability.

Practice leaders want to grow their business. In fact, 73% of our survey respondents state they have 'ambitious' growth plans over the next five years (lowest – US (68%) / highest – Australia (79%)). Only 7% disagree with the statement.

But what model and strategies are being put in place to drive this growth? The foundations are shaky to say the least.

Some 73% are turning away work because of a lack of capacity, while 71% admit they would be able to grow their firm faster with access to more experienced staff. As such, 70% agree with the statement that talent shortages are one of the biggest barriers to the firm achieving its ambitions.

WE EXPECT TO GROW, BUT RECRUITMENT CHALLENGES MAY SLOW THE PACE OF EXPANSION



Recruitment/retention: People under pressure

The talent shortage not only throttles growth plans, but it drives up the pressure on existing team members.

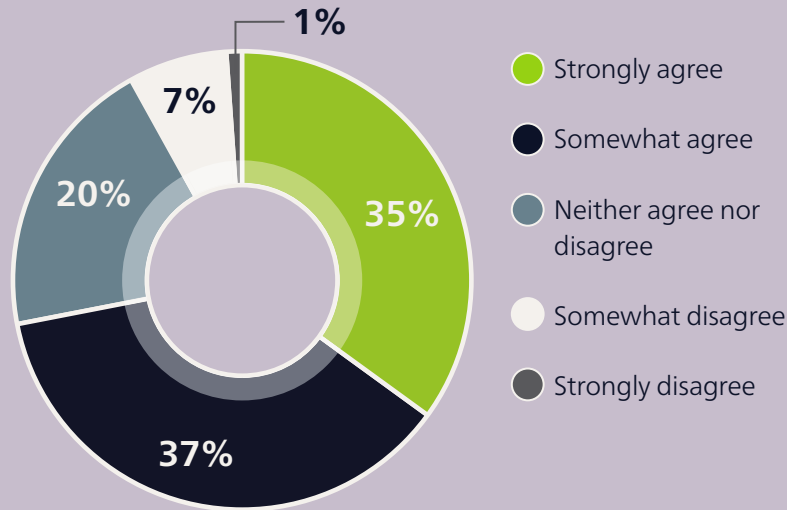
Clearly, retaining and developing your best people is key when it's difficult to recruit (more details on page 15).

But ongoing workloads are pushing people up to, and beyond, their limit.

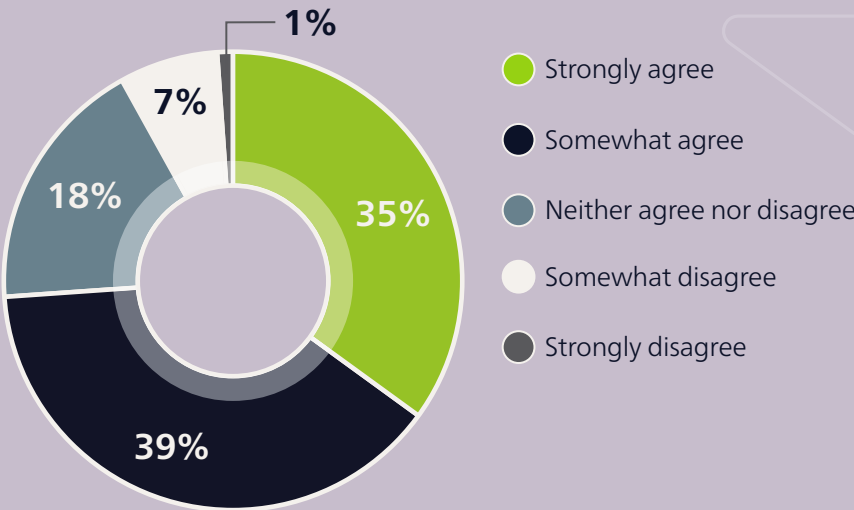
Nearly three-quarters (74%) are concerned that workloads will drive people out of their firm. Not only

that, but they see the negative impact it is having upon their own mental health and stamina, with many stressed or burned out. In turn, a staggering 26% of respondents said they were considering leaving the profession.

RETAINING EXISTING STAFF IS BECOMING JUST AS IMPORTANT AS RECRUITING NEW PEOPLE



WE ARE CONCERNED THAT SUSTAINED WORKLOADS COULD LEAD TO STAFF LEAVING THE FIRM



WHAT, IF ANYTHING, BEST REFLECTS HOW THE TALENT SHORTAGE HAS AFFECTED YOU PERSONALLY?



Overcoming the talent shortage: Strategies

While practice leaders are often criticised for failing to build a strategic plan, their organisations are at least taking a multi-headed and tactical approach to mitigating the talent shortage.

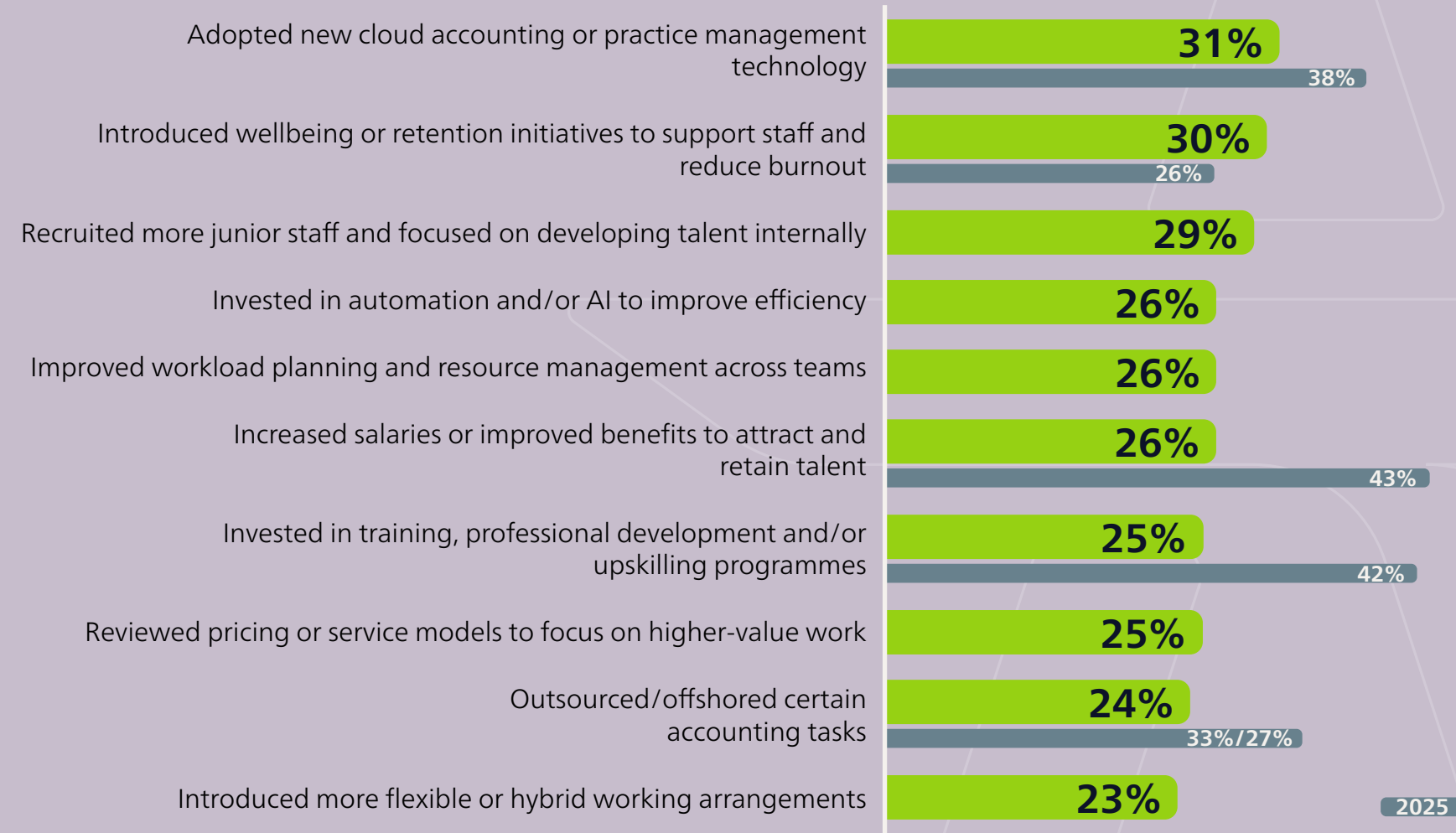
Where there are concerns about burnout, some firms are putting in place wellbeing or retention initiatives, including hybrid working, and outsourcing where capacity has been reached.

If platforms and software are not up to scratch, then firms are looking at cloud technology, automation and AI. Staff are also being retrained/reskilled, while a renewed focus has begun on developing juniors.

A quarter of respondents (24%) have also implemented outsourcing and offshoring.

The responses to our questions around capacity and burnout, and the success of solutions to mitigate, suggest firms should be more strident in taking positive action.

SELECT THE STRATEGIES YOUR FIRM HAS IMPLEMENTED THAT HAVE MADE A POSITIVE IMPACT DURING THE LAST YEAR



AI: Early days

So, where does AI fit into the mix? Is it the panacea for your firm's resourcing issues?

Last year's survey found trepidation, and little suggestion that AI was an answer to the talent shortage, at least not in the short-term: in fact 44% said they expected their firm would need more accountants to manage processes and analyse data in response to AI's impact, across five years.

However, that timeframe for change feels optimistic. Our latest research finds concerns about what AI can deliver, and few firms investing in the technology. This fits with anecdotal evidence, certainly among smaller practices, where coherent AI strategies are few and far between.

16% of firms are actively investing in AI
UK lower (**11.5%**), Australia higher (**19%**)

19% cite regulatory/ compliance concerns

17% say AI is over-hyped

17% highlight data/ privacy concerns

United Kingdom

If pipelines for talent have been constrained, UK accountancy practices have worked hard in the last year to build platforms for sustainability. However, this has taken place under a cloud of increased regulatory complexity, increased employment taxes and uncertain economic conditions.

As noted in the Austin Rose 2026 Salary Survey: “While these pressures have constrained confidence, they have also forced firms to become more disciplined, focused and commercially aware.”

The report also notes a stabilisation of salaries, following high levels of inflation. While this has helped manage retention, a lack of churn has caused some problems, particularly among the largest firms. Stagnant, underutilised workforces have seen many large firms be more forceful in moving people on. Some have even encouraged more senior partners to retire early in a bid to open up career paths for the next set of potential equity-holders.

“The challenge for firms in 2026 will be reintroducing healthy levels of mobility without triggering a return to the high attrition rates of previous years,” the Austin Rose report states.

Similarly, these conditions – alongside the ongoing effort of merging acquired firms together – have seen it difficult for private equity-owned practices to convince the market of the value of their organisations. This has seen some sales postponed, pushing them to drive further efficiencies or create value. ooo

TOP CHALLENGES COMPANIES FACE FOR STAFFING



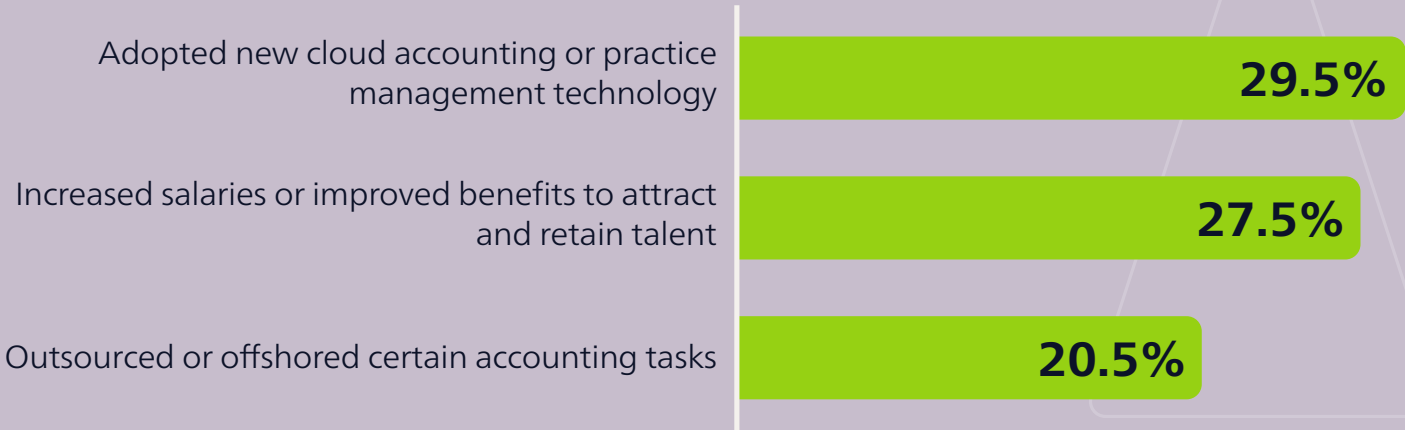
Source: Austin Rose 2026 Salary Survey

The setting of a direction of travel for an accountancy firm is more important than ever. Change can equate to either an opportunity or threat. However, UK respondents to the Talent Index are concerned that struggling to operate without the right talent in place is creating poor leadership or decision-making. This was cited as an issue by 31%, compared to 22% in the US and 28% in Canada.

ICAS has called 2026 the year in which “accountants will increasingly act as data stewards, interpreters and trusted advisers”. However the institute notes that the increase in AI-generated outputs means data integrity and transparency will become central to maintaining trust, and ethics will become a defining feature of its development. In turn, our Talent Index reports have seen a circumspect approach to AI.

Perhaps then, the most forward-thinking firms will have to balance AI’s opportunities with the threat of what it produces. Poor leadership coupled with AI reticence may explain our survey’s findings on AI in the UK. Adoption and testing are relatively low across the board, but the UK is lowest in terms of actively investing in AI, at 11.5%, compared to 19% among Australian respondents.

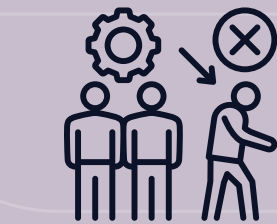
STRATEGIES IMPLEMENTED THAT HAVE MADE A POSITIVE IMPACT IN THE LAST YEAR (UK)





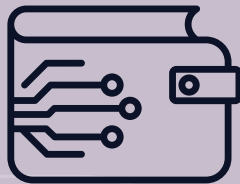
“WE ARE ACTIVELY INVESTING IN AI AUTOMATION IN OUR FIRM.”

UK 11.5% • Australia 19%



73%

of UK firms have ‘no plans to reduce headcount’.



46%

of UK firms believe ‘taxpayers will be able to easily comply with MTD’.

Source: Wolters Kluwer 2025 Future Ready Accountant Report

Australia

While Australia continues to be at the forefront of driving technological and digital change in the profession, new regulatory frameworks are dominating proceedings.

Firstly, there is the incoming anti-money laundering and counter-terrorism reporting rules, which kick in from July 2026. This includes the lodging of suspicious transactions/matters reports, and annual compliance filings.

The potential cost and disruption, prohibitively impacting smaller firms, has been flagged.

Another area has been the embedding of sustainability/ ESG reporting rules into law. While many of these rules are borne out of global standards, Australia has stood out for the depth of its commitment to climate disclosure standards.

The Australian Sustainability Reporting Standards (ASRS) has been integrated into mainstream financial reporting, with an initial tranche of the largest organisations under its remit from January 2025, and then the next two from July 2026 and July 2027.

Some 58% of Australian members surveyed by CA ANZ



said they consider the importance of climate risk in their role as 'significant'. "Even those who initially saw climate risks as less relevant are now involved in reporting or responding to client queries, reflecting a positive shift in awareness and engagement," stated CA ANZ. The institute said it was "committed" to support members to build capability and capacity around client services in this area.

Driving a practice forward means taking its people on the journey. CA ANZ's Remuneration Survey 2025/26

finds that, of its members, those in practice have the best access to L&D opportunities (66%), several percentage points higher than that of accountants in corporate or government roles.

This correlates with the Talent Index, with Australian respondents scoring their L&D experiences higher than others (see first chart, page 20). However, practitioners are paid, on average, lower than their counterparts in other sectors (see second chart, page 20).

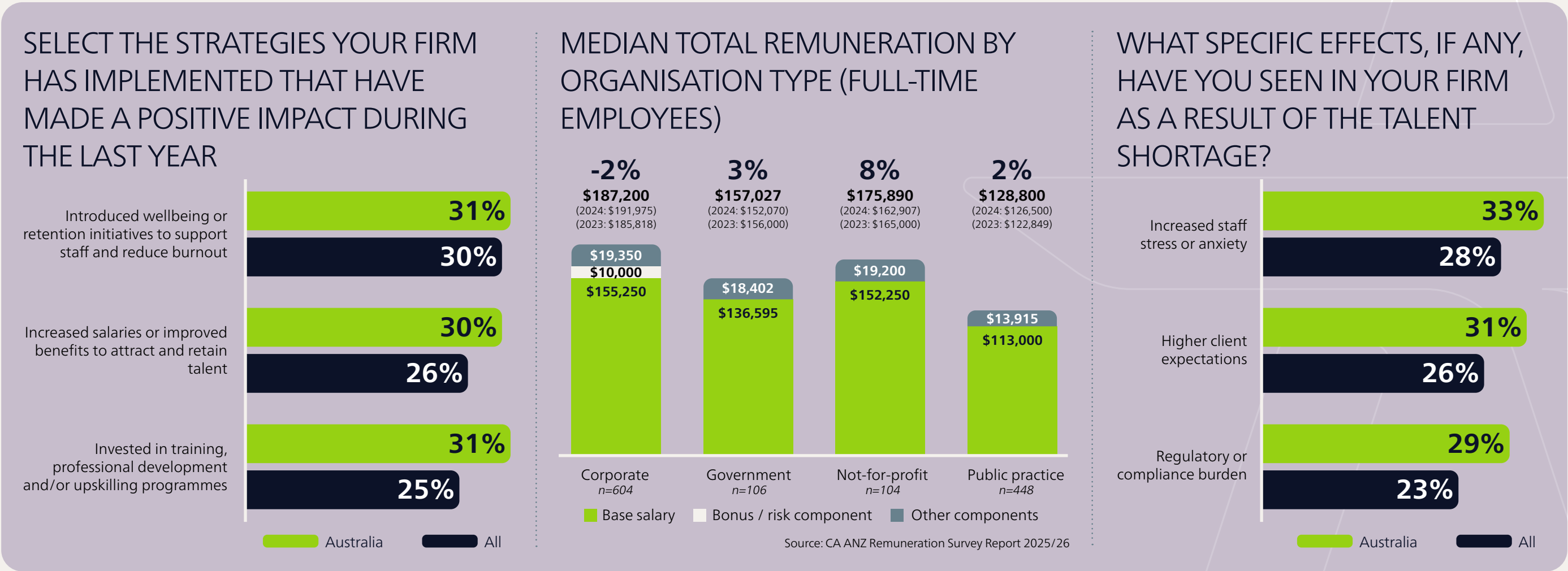
Structurally, the Australian profession has major issues. CPA Australia has estimated that only 3,000-3,500 accounting graduates entered the Australian workforce in 2025, which it described as “well below” the number required to meet net demand.

At the start of 2025, an ongoing programme to convert international students towards an accounting

qualification was ceased due to a lack of modernisation. It is predicted in some quarters that the Australian profession will need an extra 40,000 accountants and auditors by 2035.

In response to the headwinds, the survey found 25% said their firm had outsourced or offshored accounting tasks in the last year.

Some 32% of Australian respondents said their firm had invested in automation/AI to improve efficiency in the last year, compared with the average of 26%. Similarly, only 13% agreed with the statement that “AI is being over-hyped as a solution”, compared with 17% across the cohort.



North America – the US and Canada

Where next for the US accountancy profession? There are positive and negative datapoints.

Undergraduate enrolment in accounting at US colleges and universities grew by 7.3% YoY for Autumn 2025, according to National Student Clearinghouse data.

AICPA CEO of public accounting Susan Coffey said the ongoing growth was “energising for the profession,” reported The Accountant Online.

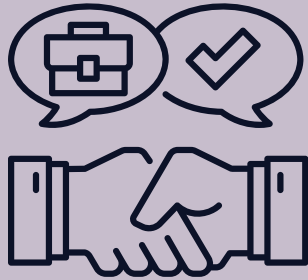
However, the AICPA’s 2025 Trends report found that the number of accounting graduates fell to 55,152 in the 2023/24 academic year, a 6.6% fall on the previous year. Of the practices that took part in the survey, 75% of their hires in 2024 were grads, with three-quarters of those expecting their hiring number to be similar in 2025.

But can the pipeline keep up? The US saw an exodus of Baby boomer accountants during the Covid pandemic, while the AICPA had previously estimated that by 2020,

as much as 75% of its membership was retirement eligible.

In response, the AICPA has run the National Pipeline Advisory Group, setting out a strategy to modernise its qualification, widen the net for potential students and better market the virtues of the profession.

However, the Talent Index illustrates the parlous state of the profession. Some 45% of US respondents said



75%

of public accounting firms in the US expected to hire as many graduates in 2025 as they did in 2024.

Source: AICPA

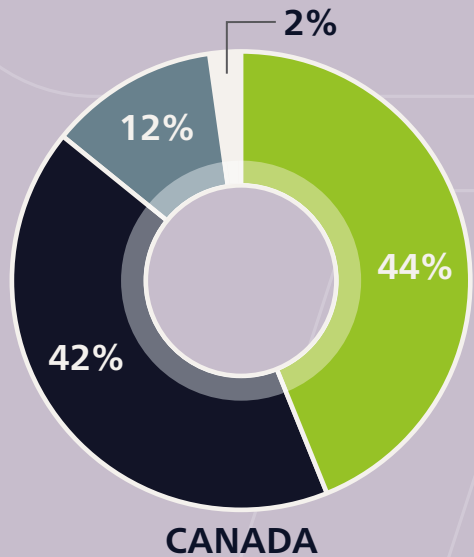
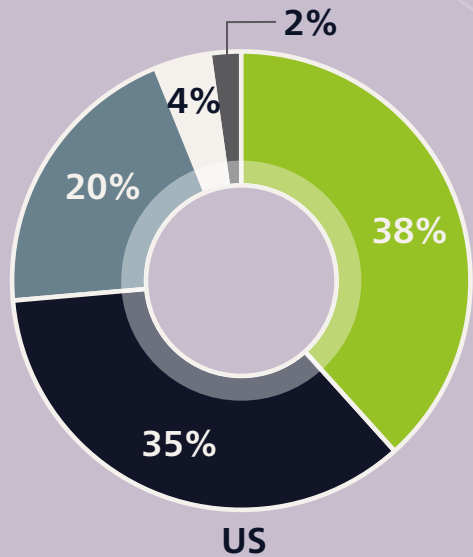


86%

of finance and accounting leaders in North America have experienced challenges in hiring and retaining accountants.

Source: Robert Half

WE ARE CURRENTLY TURNING AWAY POTENTIAL CLIENTS BECAUSE WE DO NOT HAVE ENOUGH STAFF TO SERVICE ADDITIONAL WORK



- Strongly agree
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree

the impacts of the talent shortage are worse than three years ago; 31% said this had driven poor leadership and decision-making; and 71% believe sustained workloads could drive staff out of their firm.

Some 36% of US respondents have updated their tech in the last year, compared with 31% across the Talent Index. They also scored higher (34%) on recruiting junior staff than the average (29%). Increasing salaries or improving benefits has not been on the table though; affirmative for only 17% compared to 26% for all respondents.

Reforming the profession has been paramount for Canadian accountancy, too.

Canadian CPAs will be able to maintain qualifications at a regional level, but need to separately sign up directly with CPA Canada, with the body focusing on national standards and education.

On top of this, a new education

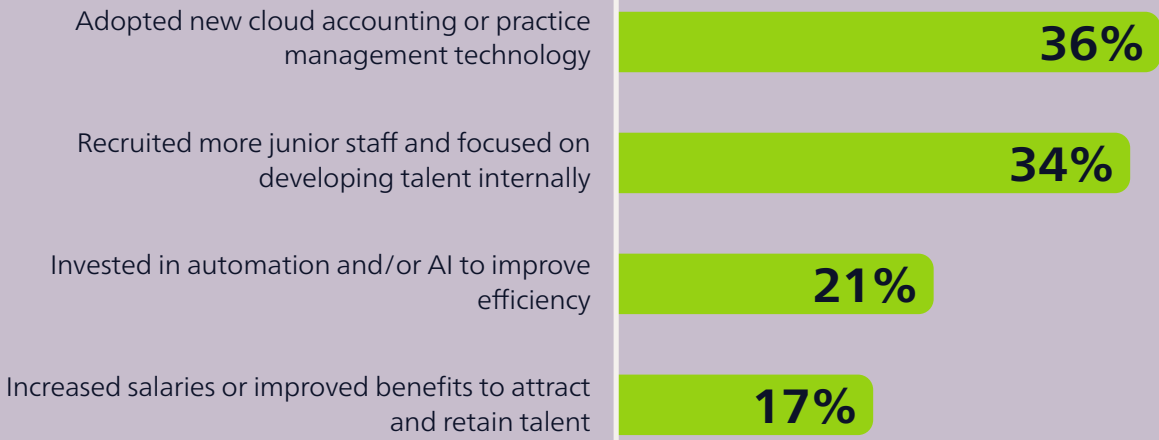
pathway begins in 2027. The Canada Professional Program (CPAPP) will allow non-accounting grads to enter the accreditation path, while the monolithic three-day final exam will be broken down and aligned with modules.

Exam coaching business Gevorg CPA describes it as “the most significant change to the CPA education pathway in years”.

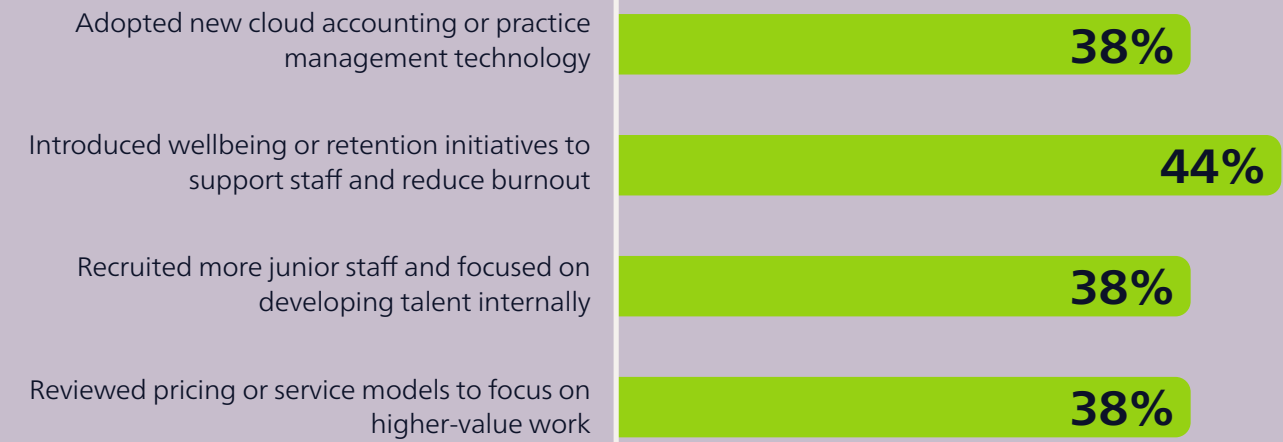
Canadian practices are very concerned about the stress and burnout levels among their overworked staff, according to the Talent Index. They also gave the highest count (48%) in citing that the talent shortage has had a worsening impact than three years earlier.

But they have also been proactive in the past year in terms of mitigating these issues. Some 44% introduced wellbeing or retention initiatives in the past year (all – 30%), while 38% recruited more junior staff and developed internal talent (all – 29%).

STRATEGIES THAT US FIRMS HAVE IMPLEMENTED THAT MADE A POSITIVE IMPACT DURING THE LAST YEAR



STRATEGIES THAT CANADIAN FIRMS HAVE IMPLEMENTED THAT MADE A POSITIVE IMPACT DURING THE LAST YEAR



Summary

Our expanded research for the 2026 Accounting Talent Index shows that the ongoing shortage of people resource is not confined by geographical boundaries.

North American practices, it could be argued, are facing a perfect storm of an ageing profession alongside a decline in new recruits.

The irony is, of course, that there's more work to undertake than ever. Firms of all shapes and sizes are getting to grips with the global implementation of ESG and climate reporting rules. A drive to digitise taxpayer filings, alongside increasing tax complexity, is making clients more needy.

And this is where it gets personal.

As firms operate at capacity and beyond, their people are running out of mental energy. Some 74% of our 500 respondents believe workloads could push people out of the profession. This workload pressure has to go somewhere, and our research shows – as it did in 2024 and 2025 – that seniors have to take on more work at the coalface.

More than a third (35%) said they had personally experienced increased stress or anxiety, and 26% of the 500 have considered leaving the profession.

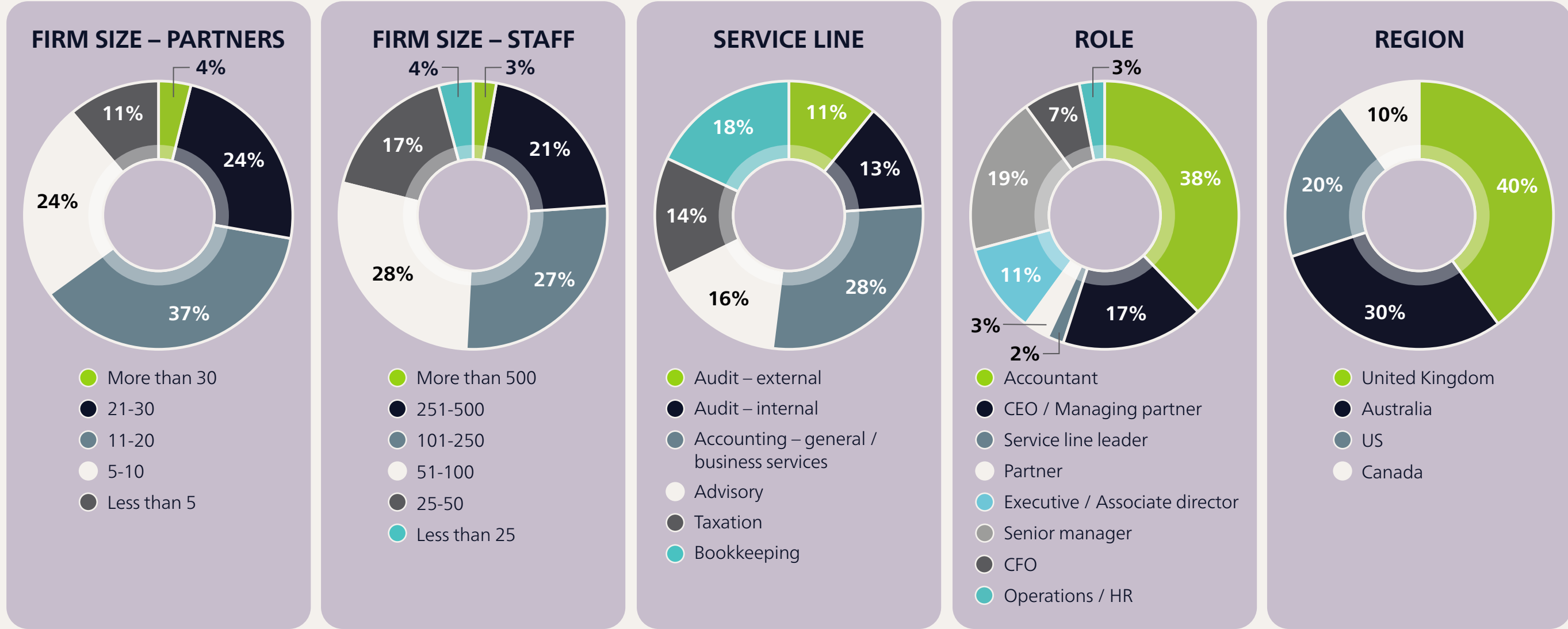
Tactics and strategies abound to manage pipelines of talent into firms; improve workflows and processes; or support existing team members. Our Index shows many and varied means to mitigate the talent crisis, and respondents said solutions have had a positive impact: wellbeing and retention initiatives such as upskilling; new practice management tech; outsourcing and offshoring; reviewing pricing/service models.

But practice leaders must be brave; to do more, and differently. They have to fundamentally reengineer how their practice does things, being laser-guided about what they offer and to whom. They must understand where the value is in their work and price accordingly.

Practices must be forward-facing, and forward-thinking advisory hubs. They must leverage tech, AI and digitally enabled clients to create something that will enthuse the next generation of potential accountants.



Demographics and representation



The data in this report is based on a unique survey conducted on behalf of Advancetrack by Censuswide between March and April 2026. There were 500 respondents: 200 from the UK; 150 from Australia; 100 from the US; and 50 from

Canada. All data provided was collected, calculated and included in this report. The analysis is based on our best understanding and assumptions (including from external expert opinion). Other reasons/rationale may exist.



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