



From Volume to Value:  
**The New Era of  
Precision Hiring  
in Accounting**



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## Executive Summary

The accounting profession is at a critical turning point. Most still evaluate candidates using outdated metrics, overemphasizing technical skills while neglecting the competencies that truly drive success. This misalignment, ironically, is both the profession's greatest vulnerability and its most significant opportunity.

Our survey of **202 professionals** nationwide reveals five urgent realities:

- **Critical skills are missing.** Nearly **60% of firms** report deficits in critical thinking and **57%** cite gaps in professional communication. Yet, these competencies are rarely assessed in hiring processes. Meanwhile, firms continue to over-test for technical accounting knowledge, despite being less of a concern than other competencies.
- **AI adoption has reached critical mass.** Firms without AI-powered recruiting face a devastating “leftover effect,” competing only for candidates rejected by better-equipped competitors. The **7.5% of firms** not using AI will increasingly receive the talent nobody else wants—a disadvantage that compounds over time.
- **AI ethics have become mission-critical.** An overwhelming **80.3% of firms** rate AI ethics awareness as critical or very important—surpassing even technical accounting knowledge. This represents a new compliance and risk management frontier that few firms have adequately addressed.
- **The economics favor quality over quantity.** Despite paying salary premiums averaging **20%** for ideal candidates, **68% of firms** report that AI-vetted hires deliver better performance. The dual pressure of high-cost, in-demand skills and a shrinking workforce dictates that business models must shift to precision hiring.
- **Data from Big 4 Transparency** further reveals that external hires command an **8.9%** premium over internally promoted staff at the manager level, highlighting the complex economics of talent acquisition versus retention.

Success requires realigning assessment priorities toward scarce competencies, deploying comprehensive AI infrastructure, and creating pathways for nontraditional talent. Firms that make these shifts will dominate tomorrow's marketplace. With **61.4% of firms** planning to adopt precision hiring within three years, the window for competitive positioning is closing rapidly. Those that cling to volume hiring and technical skill obsession will find themselves competing for an ever-shrinking pool of increasingly expensive, marginally qualified candidates.

The era of precision hiring has arrived. The only question is whether your firm will lead or follow.

# The Transformation Imperative: Precision Hiring

The shift from volume to precision hiring is already underway, with **61.4% of firms** planning to embrace this approach within three years. This represents a fundamental reimagining of talent strategy.

The illustrations to the right show a comparison between the structures of traditional and precision hiring models.

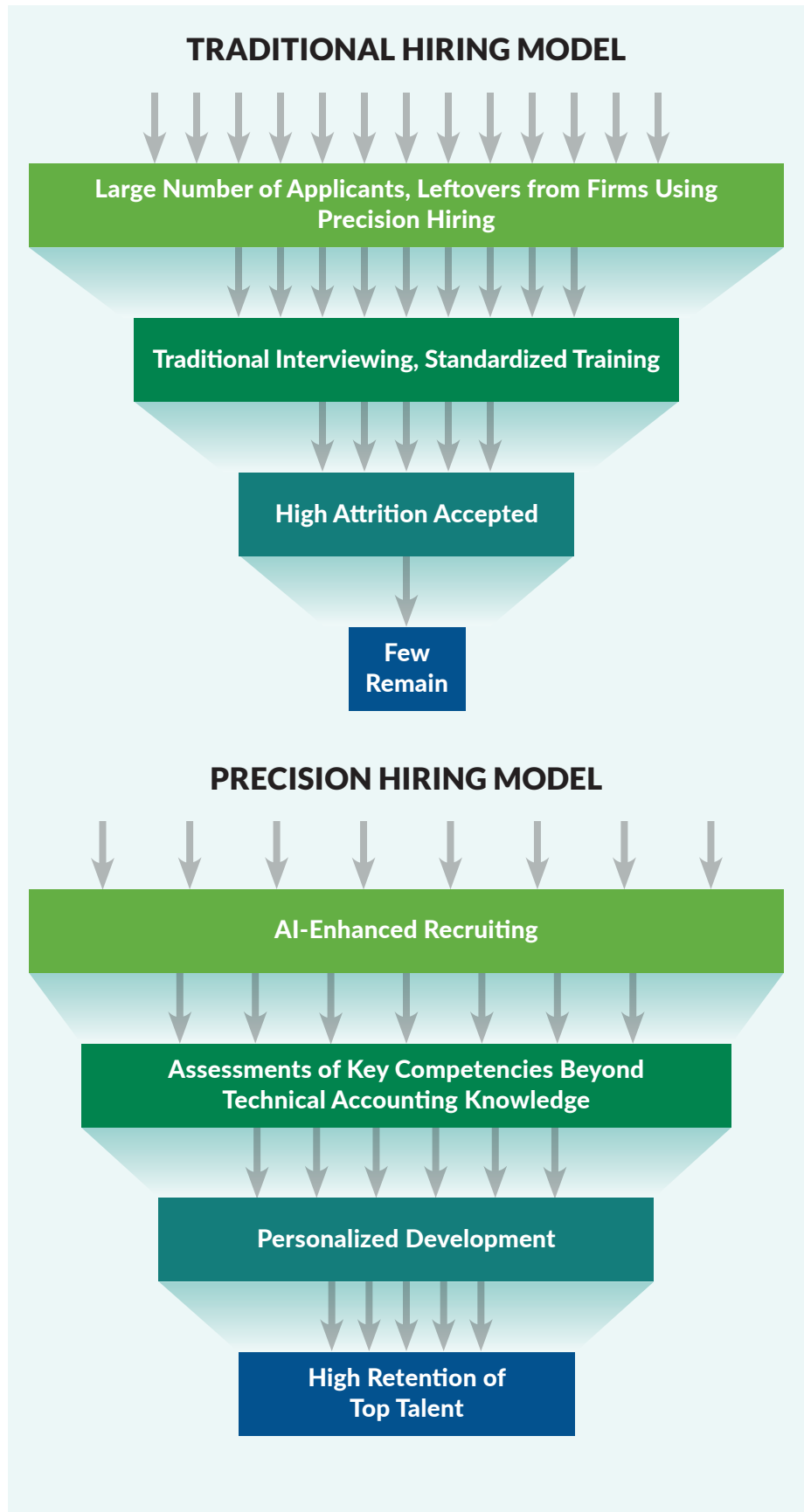
The differences are as follows:

### Traditional Volume Model

- Hire many
- Standardized training
- High attrition accepted
- Develop future partners

### Precision Hiring Model

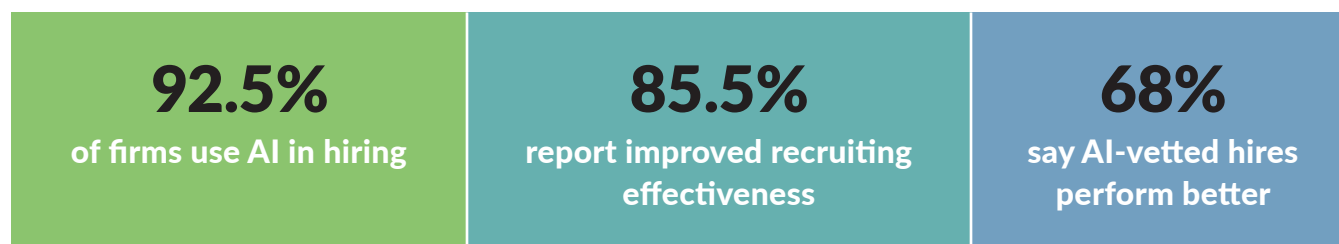
- Target specific competencies
- Personalized development
- Retention critical
- Accelerated advancement



## AI Adoption – Beyond the Tipping Point

For the accounting profession, what began as experimental forays into artificial intelligence (AI) has rapidly transformed into wholesale adoption. It has altered not just *how* firms hire, but *who* they hire and *why*.

### AI as the Default, Not the Exception



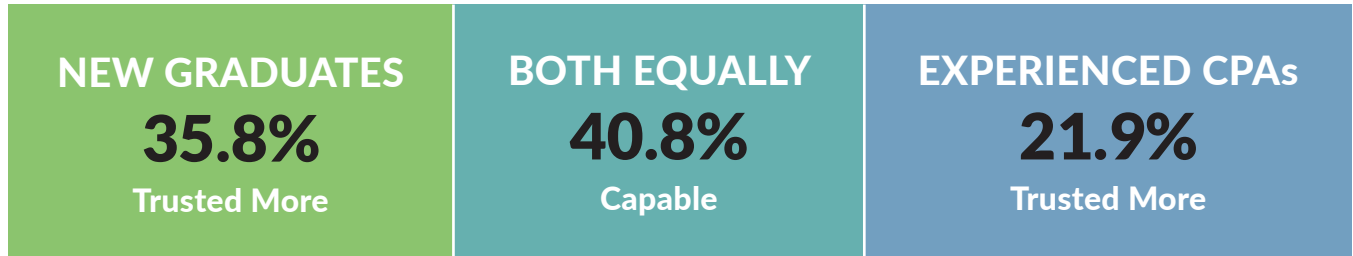
Our research identifies six core technologies that define the modern hiring tech stack, as shown in the chart below.

### AI Technology Adoption in Hiring Processes

TECHNOLOGY	ADOPTION %	STAGE
Interview scheduling automation	58.2%	Basic
Résumé screening and parsing	51.7%	Basic
Initial candidate assessments	49.3%	Intermediate
Skills testing platforms	46.3%	Intermediate
Video interview analysis	40.8%	Advanced
Predictive analytics for retention	35.3%	Advanced

One of our most provocative findings challenges traditional notions of experience and expertise. When asked whether recent graduates are better prepared than experienced CPAs to leverage AI, the results reveal a profession grappling with a fundamental shift in what constitutes valuable experience.

### Trust in AI Capabilities – New Graduates vs. Experienced CPAs



When asked why some respondents chose either New Graduates or Experienced CPAs, “Technology comfort” (41.2% of respondents) trumps traditional markers of expertise. However, “Understanding of risks and ethics” (27.7%) remains a critical secondary factor, suggesting that firms want a balance between technological fluency and professional judgment.

## The Performance Premium: Measuring AI’s Impact

One of the most compelling arguments for AI-driven hiring comes from performance metrics. Our data reveals that AI isn’t just changing how firms hire, but it’s also improving who they hire:

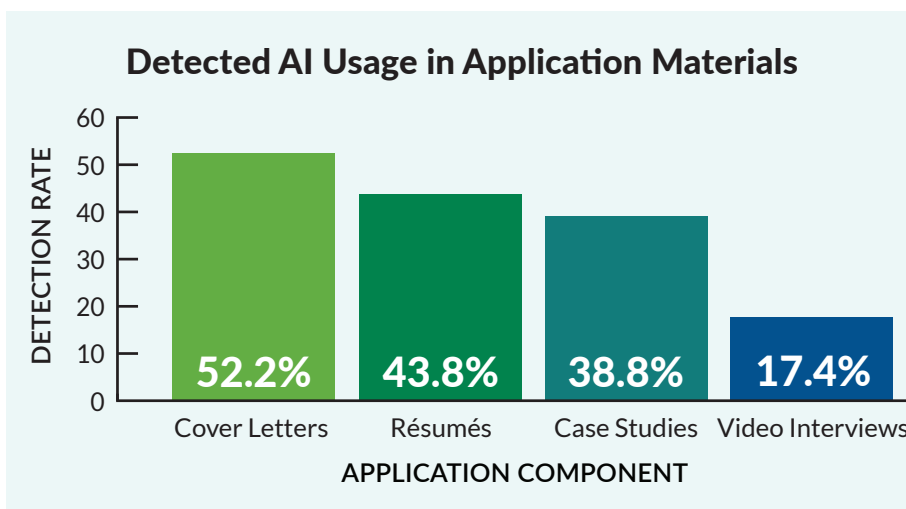
- 1 **68% of firms report AI-vetted candidates perform better than traditionally hired employees.**
- 2 **85.5% report improved recruiting team effectiveness since AI adoption.**

These aren’t marginal improvements in hiring outcomes. Firms using AI are filling positions faster, but they’re also identifying candidates with higher success potential, better cultural fit, and stronger long-term retention prospects.

## Candidates Are Also Adapting

Our research documents widespread candidate use of AI tools throughout the application process.

Among surveyed firms, 80.2% are open to candidates using AI in this regard, while only 14.9% would automatically disqualify candidates. This suggests firms increasingly see AI proficiency—even in the application process—as a positive indicator of the skills they need in the AI-augmented workplace.



## From Mass to Precision

The era of mass entry-level recruiting is ending. Firms that once hired hundreds of graduates to fill the pipeline are discovering they can achieve better outcomes by hiring fewer, more carefully selected candidates.

This shift from quantity to quality is a fundamental reimagining of the talent acquisition model (see page 4).

Firms using predictive analytics for retention (35.3%) are already seeing the benefits of more selective, data-driven hiring. Those employing video interview analysis (40.8%) can assess not just technical skills but communication ability, cultural fit, and leadership potential, all of which are critical factors when each hire represents a larger investment.

## Looking Forward: The Acceleration Continues

The 92.5% AI adoption rate isn't the end of the transformation—it's the beginning. As these tools become more sophisticated, we expect to see:

- Deeper integration between hiring AI and performance management systems, creating continuous feedback
- Evolution of AI use to proactive hiring (identifying and recruiting specific talent profiles)
- Shift to predicting future potential, especially for nontraditional candidates
- Development of industry-specific AI models that understand accounting and advisory roles

The message for firms is clear: AI in hiring is no longer optional. The question isn't whether to adopt these technologies, but how to use them strategically to build a workforce capable of thriving in the AI-augmented future of accounting.

This transformation offers both promise and peril. Done right, precision hiring can elevate the profession, attract top talent with the promise of meaningful work, and accelerate development. Done wrong, it risks creating a two-tier system where only the AI-fluent find the best opportunities.

## The Skills Mismatch Crisis

Firms clearly understand which competencies drive success—data analytics, communication skills, and AI proficiency—but there is a critical skills gap that lies elsewhere. Our survey of 202 accounting professionals reveals that the skills most lacking in recent graduates are among the hardest to assess through traditional vetting.

### Critical Competency Hierarchy

Our respondents provided a clear hierarchy of what matters most in today’s evolving profession. The results challenge traditional assumptions about talent requirements.



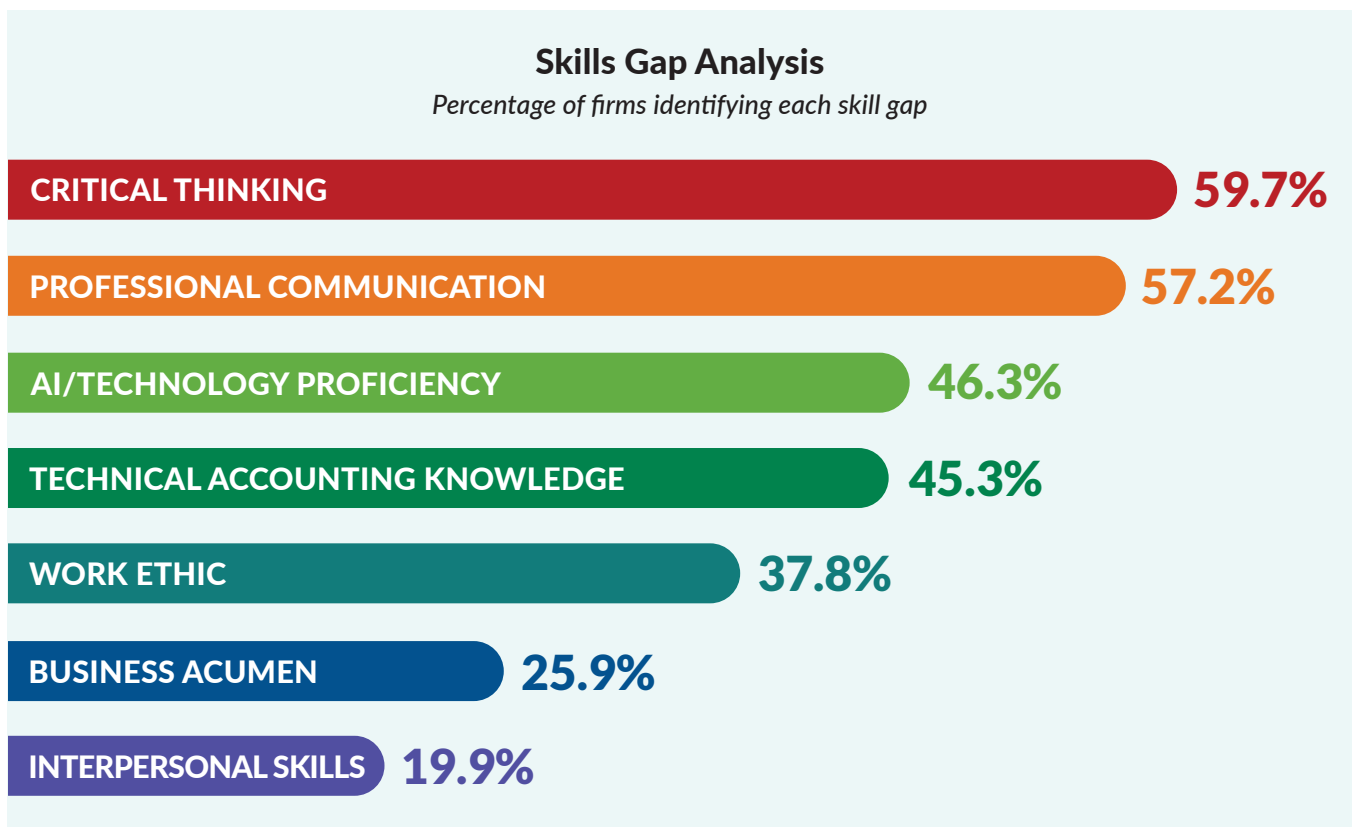
Note that we excluded technical accounting skills from this ranking since they are considered a baseline requirement. With that said, this hierarchy reveals that firms understand the evolving nature of value creation.

## Value Disconnect

When asked what firms value most in practice, respondents revealed a different priority set. Business development topped the list (average rank: 2.67), followed by data analytics (3.33) and communication skills (4.00). The disconnect between hiring priorities and perceived firm values suggests that organizational reward systems may not align with stated talent needs.

## Critical Skills Gap Crisis

When asked to identify the top skills lacking in recent graduates, respondents painted a consistent picture: a gap in the fundamental thinking and communication capabilities that define professional success.



Firms are struggling to find candidates who can think critically and communicate professionally. Both are competencies that hiring processes struggle to assess effectively.

## AI Trust Imperative

The CPA credential's greatest asset has always been trust, but AI outputs require constant validation. Firms don't just need employees who can use AI; they need professionals who will challenge AI results, spot errors, and apply professional judgment to technology-generated work. Critical thinking isn't just a soft skill anymore; it's the essential quality control mechanism for AI-augmented accounting. Without it, firms risk trading the trusted adviser role for algorithmic rubber-stamping.

## AI-Powered Generational Opportunity

Perhaps the most revealing finding challenges conventional wisdom about experience versus adaptability. When asked whether recent graduates are better prepared than experienced CPAs to leverage AI, the response was decisive:

**70.2%** believe recent graduates are better prepared for AI than experienced CPAs.

The breakdown reveals that 25.9% strongly agree and 44.3% agree that recent graduates have an AI advantage, while only 12% disagree (10.0% disagree, 2.0% strongly disagree). This perception creates both opportunity and urgency. Recent graduates bring native digital fluency and openness to AI-powered workflows, yet they lack the critical thinking and communication skills to leverage these tools effectively.

## The Path Forward: Realigning Assessment with Reality

Firms must immediately recalibrate their hiring processes to focus on the competencies that are both most important and most scarce:

- **Develop robust assessments for critical thinking and communication skills**
- **Create AI proficiency evaluations that measure capability, not just familiarity**
- **Leverage the complementary strengths of AI-native graduates and experienced professionals**
- **Align organizational rewards with stated competency priorities**

Nearly 60% of firms cannot find graduates with adequate critical thinking and communication skills, yet these competencies remain under-assessed in hiring processes. Meanwhile, the perceived AI advantage of recent graduates creates an opportunity to reimagine talent integration strategies that combine technological fluency with professional judgment.

Those who are able to realign their assessment strategies will not only solve their talent challenges but also gain decisive competitive advantage in the race for accounting's future leaders.

*With the gap defined, we now turn to the competency hierarchy that must guide tomorrow's hiring decisions.*

## The New Competency Hierarchy

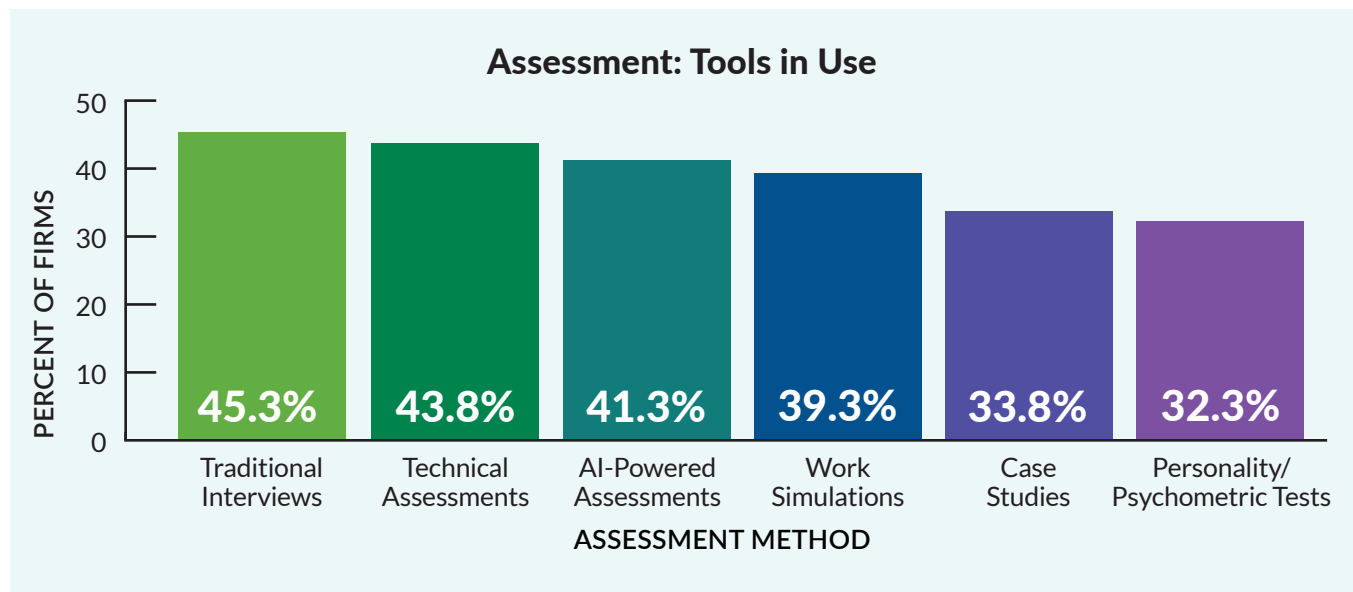
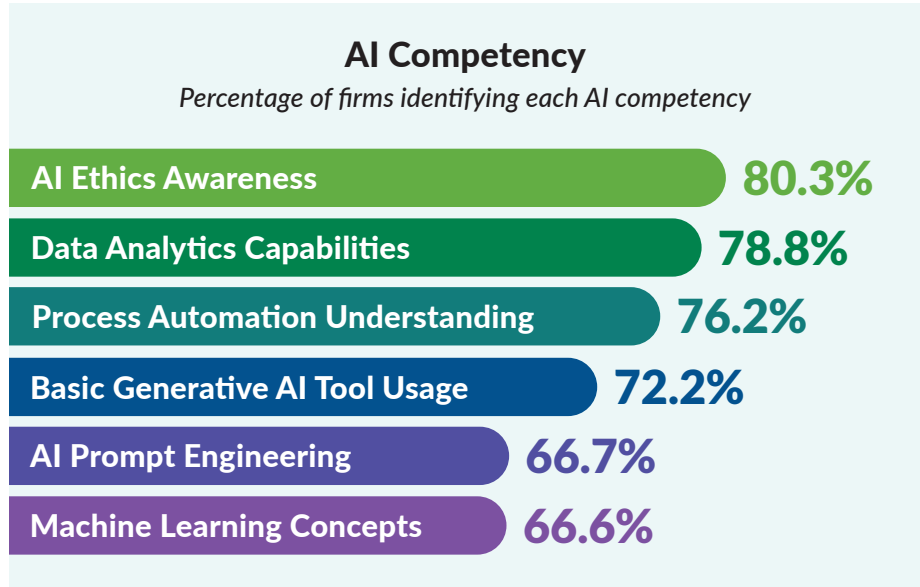
The competencies that matter most for success in tomorrow’s accounting landscape have shifted dramatically, yet most firms continue to assess candidates using yesterday’s playbook. This is a fundamental misalignment that threatens to undermine their talent strategies.

### AI Ethics Awareness on Top

AI ethics awareness has emerged as the most critical competency for modern accounting professionals. A remarkable 80.3% of firms rate AI ethics as critical or very important.

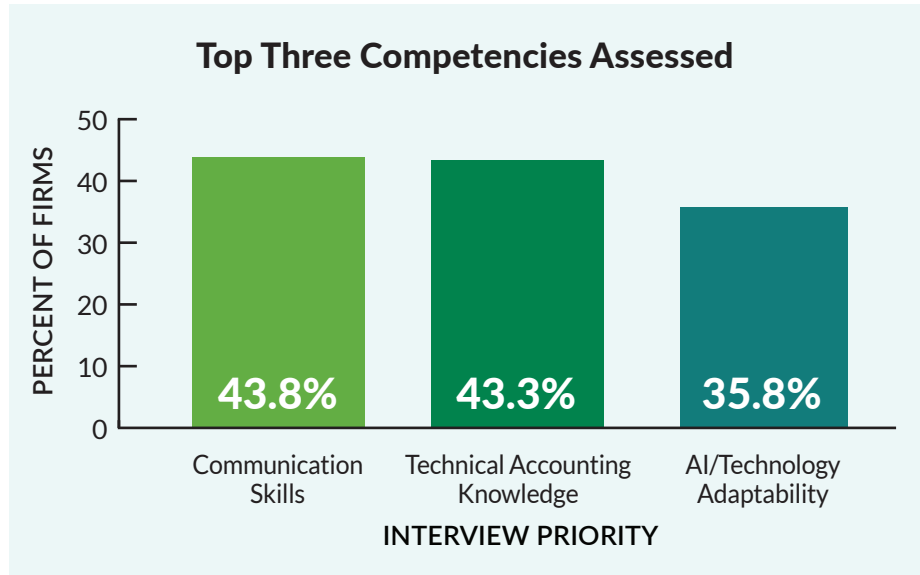
### Assessment Methods Evolution

The transformation of assessment methodologies reveals an industry in transition. While traditional interviews hold strong (45.3%), AI-powered assessments already claim 41.3% of the space, signaling the profession’s readiness for change.



When forced to choose *only three* competencies to assess, firms reveal their true priorities. The results paint a picture of an industry caught between past and future.

This ranking reinforces the trust imperative for CPAs: professionals must articulate their judgment and information to clients (whether it's AI-generated or not). By prioritizing communication, firms recognize that in an AI-augmented future, the ability to validate, explain, and stand behind algorithmic outputs become vital to the value proposition of the CPA.



## Strategic Implications for Talent Acquisition

The data reveals some imperatives for firms navigating the new competency landscape:

- **Reweight Your Assessment Matrix:** Stop over-indexing technical skills. With 66.7% of firms rating AI prompt engineering as critical, yet continuing to prioritize traditional technical assessments, the misalignment is costly.
- **Invest in AI Assessment Infrastructure:** The 41.3% adoption of AI-powered assessments is just the beginning. Firms without AI assessment capabilities will lose out on AI-competent talent.

## Building Tomorrow's Competency Framework

The competency hierarchy has inverted. What was once considered supplementary (AI ethics) is now fundamental. What was once fundamental (technical accounting knowledge) is now table stakes. The firms that recognize this inversion are empowered to build the workforce of tomorrow. Those that don't will be left competing for yesterday's talent.

## The Economics of Precision Hiring

According to our survey data, 61.4% of organizations plan to embrace precision hiring over the next three years, despite a clear economic hit: 56.2% report higher costs per hire and 52.3% report longer time to fill positions. Yet, organizations are demonstrating a willingness to pay substantial premiums for ideal candidates.

Organizations implementing precision hiring face a complex web of challenges that extend beyond cost considerations. Our data reveal a hierarchy of obstacles that must be navigated.

### Implementation Challenge

OBSTACLES	% AFFECTED	IMPACT LEVEL
Identifying the right candidates	60.1%	Critical
Higher cost per hire	56.2%	Critical
Longer time to fill positions	52.3%	High
Competition from other firms	51.0%	High
Internal resistance to change	36.6%	Moderate
Lack of appropriate tools/technology	25.5%	Moderate
Measuring ROI	17.6%	Low

The top four challenges—all affecting over half of respondents—create a compound effect that can paralyze organizations. However, those who successfully navigate these obstacles may report significant competitive advantages.

## The Premium Paradox: What's a 'Perfect' Candidate Worth?

Organizations demonstrate a clear willingness to pay substantially more for ideal candidates. However, the data reveals a striking disconnect between stated premiums and actual compensation practices.

The gap between median and mean premiums suggests a bifurcated market. Most firms

offer modest premiums, while a subset is paying dramatically more—sometimes doubling salaries for exceptional talent.

### Compensation Practices Disconnect

CANDIDATE TYPE	MEDIAN SALARY	MEAN SALARY
Average Candidate	\$70,000	\$76,577
Perfect Candidate	\$80,000	\$95,678

**Key Finding: Median Premium = 14% | Mean Premium = 24.9%**

Organizations have developed a clear hierarchy of attributes that justify premium compensation, with technology capabilities dominating traditional qualifications:

- 1 **Technical skills beyond requirements (66.7%) - The top differentiator**
- 2 **AI/technology proficiency (53.6%) - Now essential, not optional**
- 3 **Business development potential (45.8%) - Revenue generation capability**
- 4 Industry certifications (37.9%) - External validation of expertise
- 5 Cultural fit/personality (25.5%) - Important but not premium-driving
- 6 Relevant work experience (24.8%) - Valued but less critical than skills
- 7 Academic achievements (20.3%) - Traditional credentials losing value

## The Loyalty Tax: External Hires Command Premium Over Internal Promotions

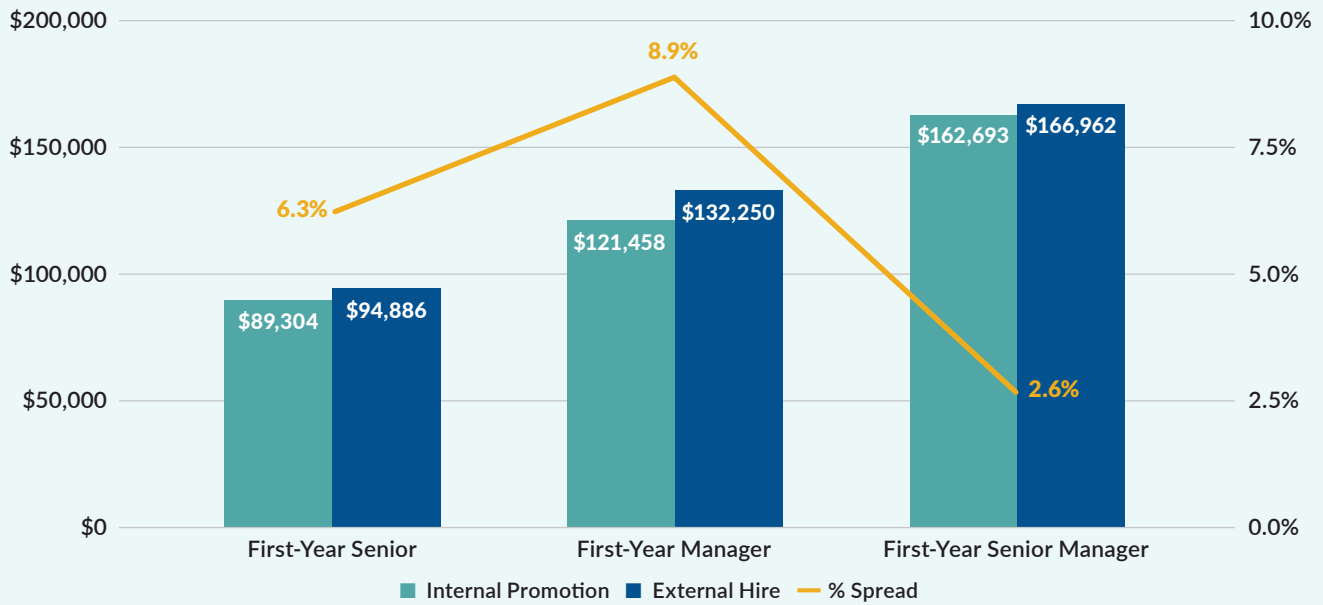
According to Dom Piscopo from Big 4 Transparency, the premium compensation dynamic extends beyond attracting ideal candidates—it's fundamentally reshaping retention strategies:

*"We're finding the firms we're working with have an increased interest not only in using compensation benchmarking as a means of attracting talent, but as a means of retaining talent as well. I think some of this trickles down to the increased role technology is playing in firm operations shifting the talent model toward one of increased retention to avoid the cost of having to onboard someone who may be unfamiliar with the firm's technology stack."*

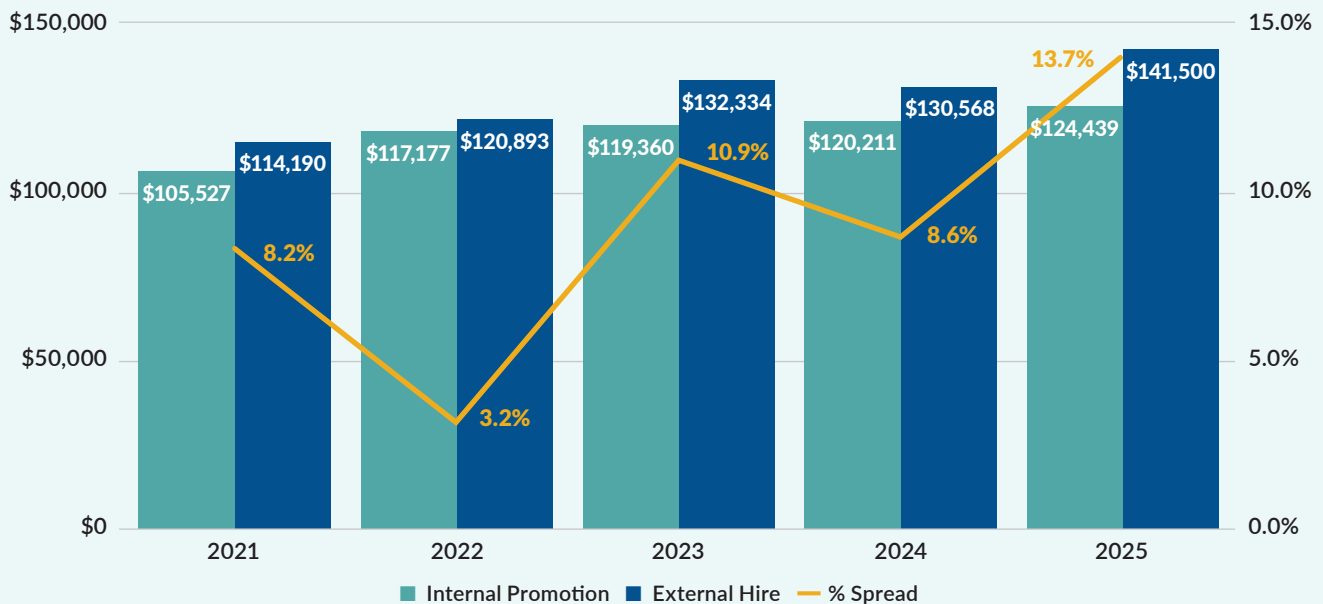
Piscopo's analysis reveals a striking pattern:

*"So while firms are searching for the 'Perfect Candidate', we're seeing firms in general paying up for talent through external hires when compared to internally promoted employees of the same level. In the data collected by Big 4 Transparency, based on over 3,500 US samples in 2024, it was found that there was consistently a premium being paid to externally hired employees, and in fact that trend is increasing year-over-year for certain levels as the hunt for the 'perfect' candidate increases. In that survey, it was shown that an externally hired first-year manager in Tax & Audit in the US was paid a base salary of 8.9% more on average than their internally promoted counterpart, and that trend has shown signs of increasing in spread for certain levels."*

### Tax & Audit Average Salary – USA (2024 & 2025)



### Progression of Loyalty Tax – First-Year Manager Audit & Tax USA



This compensation gap creates a fundamental paradox: While firms invest heavily in developing internal talent and emphasize the importance of institutional knowledge—particularly around proprietary technology systems—they simultaneously undervalue that same talent when it comes time for promotion.

## Measuring Success: The Metrics That Matter

The metrics organizations use to evaluate hiring success reveal a mature understanding of precision hiring's true value. Quality metrics dominate traditional efficiency measures.

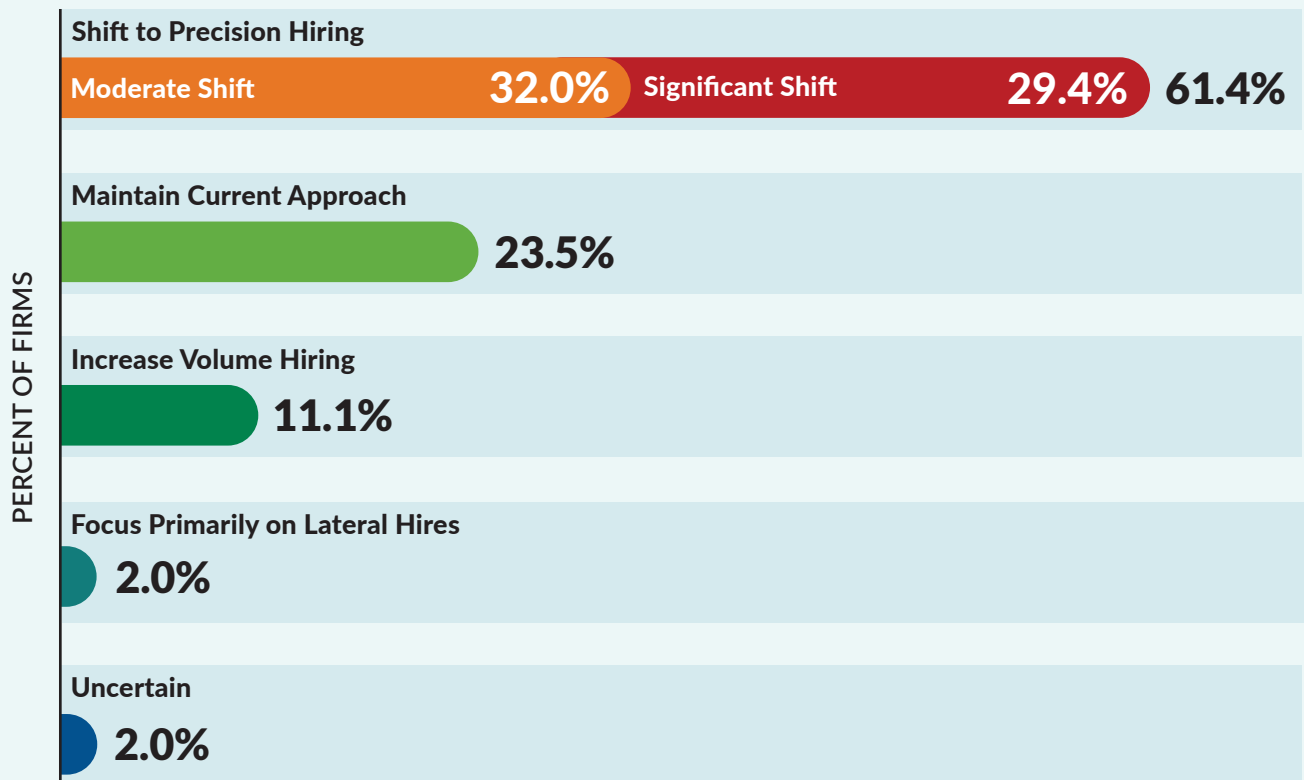
## Evaluating Hiring Success

QUALITY METRICS	EFFICIENCY METRICS
<p><b>70.6%</b> – Overall quality of hire</p> <p><b>58.8%</b> – Performance ratings</p> <p><b>41.2%</b> – First-year retention</p> <p><b>30.7%</b> – Three-year retention</p> <p><b>30.1%</b> – Client feedback</p>	<p><b>44.4%</b> – Cost per hire</p> <p><b>34.0%</b> – Time to fill</p> <p><b>24.8%</b> – Revenue per employee</p>
<p><b>FOCUS:</b> Long-Term Value Creation</p>	<p><b>FOCUS:</b> Process Optimization</p>

## The Three-Year Transformation

Organizations are clearly signaling their future direction, with the majority planning to shift toward precision hiring over the next three years.

## Expected Change in Hiring Approach



Based on the survey data, organizations face several key considerations:

- **Premium Compensation Is Expected:** Organizations report paying premiums for ideal candidates, particularly those with technical skills beyond requirements (66.7%) and AI proficiency (53.6%).
- **ROI Measurement Remains a Gap:** While 70.6% track quality of hire and 58.8% track performance ratings, only 17.6% report challenges with measuring ROI, suggesting many organizations may not be fully quantifying their returns.
- **Technology Gaps Need Addressing:** 25.5% of organizations cite lack of appropriate tools/technology as a challenge in implementing precision hiring.
- **Change Management Is Critical:** 36.6% of organizations face internal resistance to change when implementing precision hiring approaches.

The data reveals an economic trade-off: precision hiring requires higher upfront costs and longer timelines, but organizations are willing to pay premiums for candidates with superior technical skills and AI proficiency. With 61.4% of organizations planning to shift toward precision hiring in the next three years, this approach is becoming the dominant strategy despite its challenges.

## The Fear of Missing Out on Top Talent

The accounting profession faces a convergence of pressures. Economic uncertainty tops the concern list (51.2%), creating a backdrop of caution that affects every hiring decision. Yet, firms must compete harder than ever for talent, with 47.3% very concerned about shortages while simultaneously worrying about rising compensation costs (43.3%).

**Next 2 Years: What Keeps Firms Awake at Night**  
(n=202)

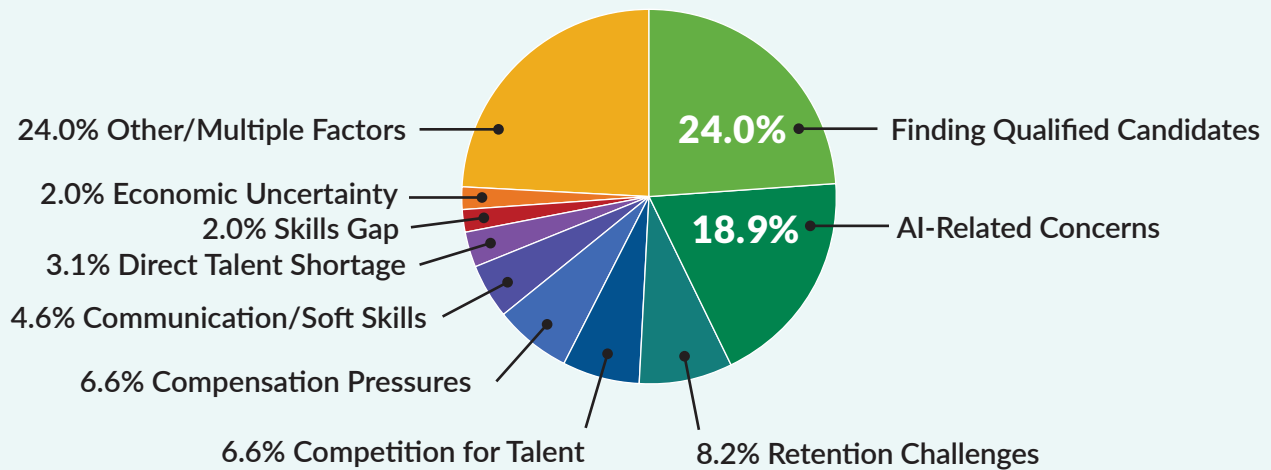
CONCERN AREA	NOT CONCERNED	SOMEWHAT	VERY CONCERNED
Economic Uncertainty	13.4%	35.3%	<b>51.2%</b>
Talent Shortage	15.9%	36.8%	<b>47.3%</b>
Rising Compensation	15.4%	41.3%	<b>43.3%</b>
AI Replacing Entry	23.4%	35.8%	<b>40.8%</b>
Client Expectations	14.4%	47.3%	38.3%
Competition	14.9%	48.8%	36.3%

The results show a “Talent War Paradox”—firms may feel the need to hire aggressively while controlling costs in an uncertain economy, but many also recognize the importance of precision hiring.

Nearly one in four firms (**24.0%**) identify finding qualified candidates as their primary challenge—not just any candidates, but the “right” ones. The language matters: firms repeatedly use phrases like “perfect fit,” “right people,” and “quality candidates.” This precision mindset reflects a fundamental shift from volume hiring to strategic talent acquisition.

## The Reality Check: What's Actually Blocking Hiring

(n=196, analysis of qualitative write-in data)



**KEY INSIGHT:** “Finding the RIGHT person” mentioned 47 times.

The AI dimension reveals itself as a double-edged sword. Firms need “workers who know how to use AI” while fearing “AI replacing jobs.” This confusing relationship with technology creates a hiring paradox: seeking AI-literate talent while uncertain about AI’s ultimate impact on workforce needs.

The mathematics are brutal: If top-tier firms with AI tools achieve **68% better performance** from their AI-vetted hires and can identify superior candidates faster, they’re systematically removing the best talent from the available pool before traditional firms even see résumés.

### The Talent Battlefield: Who Wins, Who Loses

WINNERS	LOSERS
AI-Powered Recruiters <i>(68% better performance)</i>	Traditional Manual Veters <i>(Getting “leftovers”)</i>
Premium Payers <i>(~20% above market)</i>	Budget-Constrained <i>(43.3% worried)</i>
Career Changer Embracers <i>(20% of hires)</i>	CPA-Only Traditionalists <i>(Shrinking pool)</i>
Retention Masters <i>(8.2% cite as challenge)</i>	Revolving Door Firms <i>(“Turnover after hiring”)</i>

**CRITICAL INSIGHT:** Firms without sophisticated AI-powered recruiting capabilities increasingly will receive only those candidates rejected by better-equipped competitors. As 92.5% of firms adopt AI tools, the 7.5% without them face a devastating disadvantage. They’re literally getting the leftovers.

## The Precision Hiring Framework

### THE SHIFT IS HAPPENING NOW

**61.4% of firms are planning to engage in precision hiring within three years.**

### Implementation Roadmap: Your Three-Year Transformation

Based on survey data showing 61.4% of firms planning a precision hiring shift within three years, what follows is a transition plan to precision hiring.

Track these key performance indicators (KPIs) to measure precision hiring success as shown in the chart on the bottom right.

### Act Now or Get Left Behind

Firms that don't implement precision hiring frameworks risk becoming talent acquisition graveyards, fighting over the candidates that AI-enabled firms have already passed on. The data shows a clear path forward: invest in AI tools, focus on scarce competencies like critical thinking and AI ethics, and be willing to pay a premium for quality. The alternative? Joining the ranks of firms wondering why they can't find good talent when the reality is that good talent has already found better opportunities elsewhere.

#### YEAR 1: FOUNDATION

- Implement AI résumé screening (join the 51.7% already using)
- Begin tracking quality of hire metrics (70.6% best practice)
- Pilot AI skills + ethics assessment in hiring process

#### YEAR 2: EXPANSION

- Launch career acceleration program (66.2% firms support)
- Implement work simulations in assessment (39.3% using)
- Develop career changer integration pathway (20% of hires)

#### YEAR 3: OPTIMIZATION

- Implement predictive analytics for retention (35.3% using)
- Integrate learning management platform (51.7% in support)
- Achieve full precision hiring transformation

### Key Performance Indicators (KPIs)

(n=202 survey respondents)

QUALITY METRICS	EFFICIENCY METRICS	RETENTION METRICS
<b>70.6%</b> Track quality of hire	<b>44.4%</b> Track cost per hire	<b>41.2%</b> Track first-year retention
<b>58.8%</b> Monitor performance ratings	<b>34.0%</b> Monitor time to fill	<b>30.7%</b> Monitor 3-year retention

## Strategic Recommendations

The precision hiring revolution is at an inflection point. With 92.5% of accounting firms deploying AI in hiring and 68% reporting superior performance from AI-vetted candidates, the window for gaining a competitive position is rapidly closing. Our research reveals a fundamental paradox: firms prioritize testing for technical skills while potentially neglecting critical thinking and communication deficits. (See page 9.) The following strategic recommendations transform data-driven insights into executable strategies for three stakeholder groups.

### For Accounting Firms

#### *Realign Assessment Priorities*

Technical accounting knowledge dominates screening despite being abundantly available as training within firms. A redirection of assessment resources toward critical thinking and professional communication can be achieved via behavioral interviews, case presentations, and client simulations. This shift from testing knowledge to evaluating judgment capabilities will identify candidates who can navigate the ambiguities within a practice.

#### *Deploy Comprehensive AI Infrastructure*

The 7.5% of firms without AI face an existential threat as they compete for “leftover” candidates rejected by AI-enabled competitors. Beyond basic adoption (résumé screening and interview scheduling), more competitive advantages reside in sophisticated applications such as video analysis and predictive retention analytics. Investment must include the estimated 20% salary premium for AI and technology-proficient candidates, which data shows delivers positive ROI through enhanced performance.

#### *Establish Ethical AI Frameworks*

With 80.3% rating AI ethics as critical, this represents the new compliance frontier. Firms need written policies for AI usage, bias detection training, and transparency standards. Ethics frameworks become competitive differentiators for attracting values-aligned talent who can maximize the benefits of AI tools while minimizing risk.

### Implementation Plan

IMMEDIATE (0-3 MO)	SHORT-TERM (3-6 MO)	STRATEGIC (6-12 MO)
<ul style="list-style-type: none"> <li>• Deploy AI screening</li> <li>• Revise job descriptions</li> <li>• Stop technical-only testing</li> </ul>	<ul style="list-style-type: none"> <li>• Train on AI ethics</li> <li>• Pilot behavioral assessment</li> <li>• Create ethics policies</li> </ul>	<ul style="list-style-type: none"> <li>• Full precision shift</li> <li>• Predictive analytics</li> <li>• Career changer programs</li> </ul>

## For Educational Institutions

The 59.7% critical thinking gap and 57.2% communication deficit represent fundamental curriculum failures. These competencies must become organizing principles, with technical knowledge serving as the foundation (rather than focus). Case-based learning and client simulations can be prioritized in pedagogy. AI integration cannot remain siloed in technology courses: every class must incorporate AI tools appropriately. With 92.5% of firms using AI, partnerships providing real-world project exposure are essential. Dedicated AI ethics courses will differentiate programs, as 80.3% of employers rate this as critical.

## Critical Success Factors

- **SPEED:** With 61.4% of firms planning precision hiring shifts, first movers capture top talent before the “leftover effect” impacts laggards.
- **ETHICS:** The 80.3% critical rating for AI ethics makes proactive framework development essential for leveraging AI without risk.
- **INTEGRATION:** Precision hiring cannot succeed as an isolated HR initiative. It requires alignment across business strategy, technology, and culture, breaking silos between talent acquisition, learning and development, and operations.

## The Imperative for Action

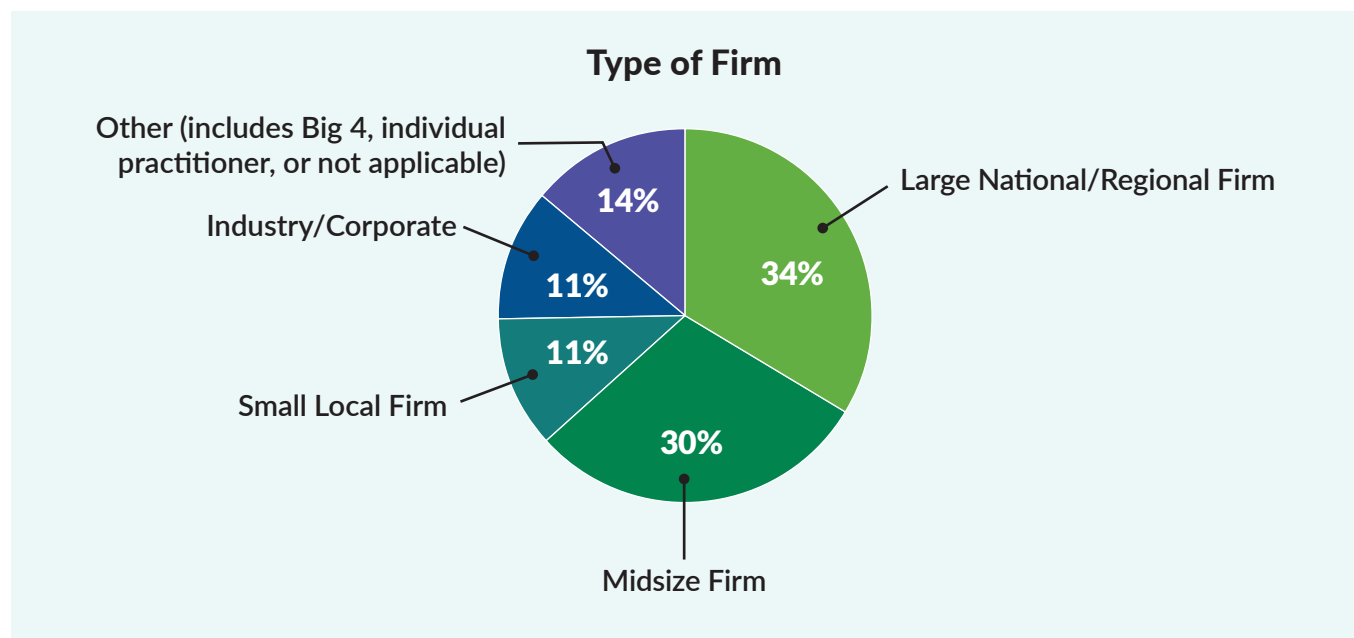
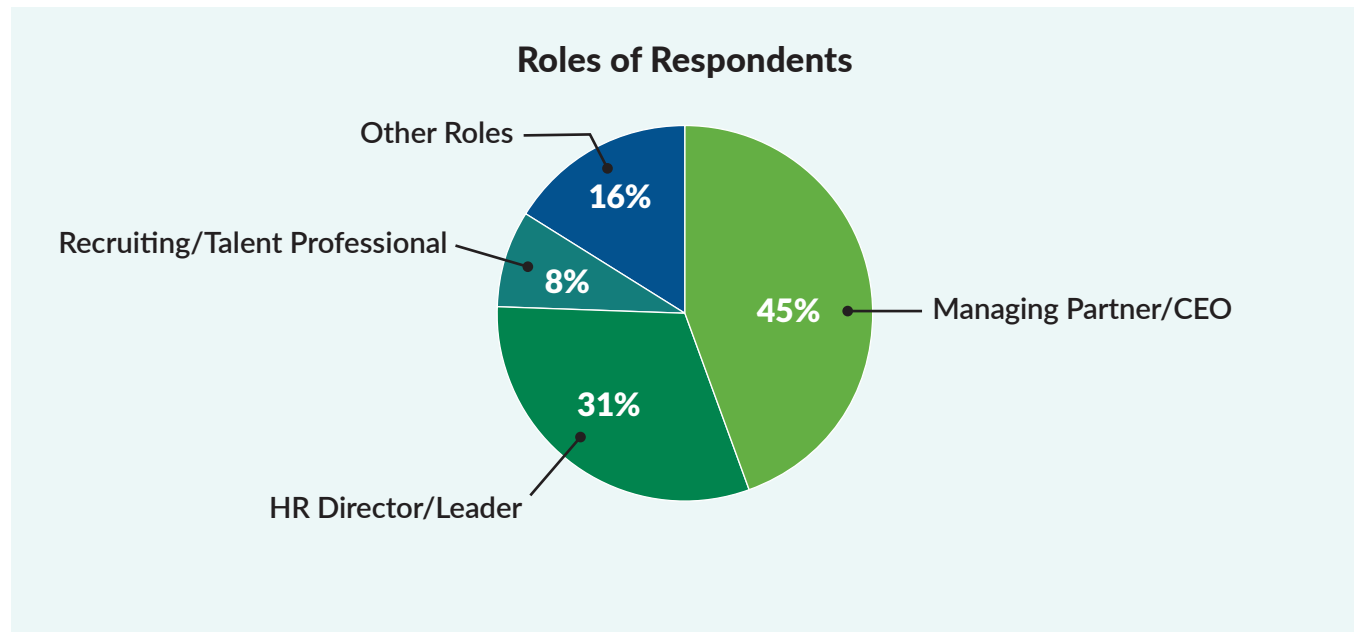
The precision hiring paradox—testing for abundant technical skills while critical competencies go unassessed—represents both the accounting profession’s greatest challenge and most significant opportunity. The convergence of concerns about economic uncertainty (51.2%), talent shortages (47.3%), and AI disruption (40.8%) regarding entry-level replacement demands fundamental reimagination of talent strategies.

Organizations implementing this report’s recommendations will secure sustainable competitive advantages through superior talent acquisition. The 92.5% AI adoption rate signals that the transformation is already underway. With precision hiring representing both the #1 growth opportunity and #1 area needing help, the path forward is clear.

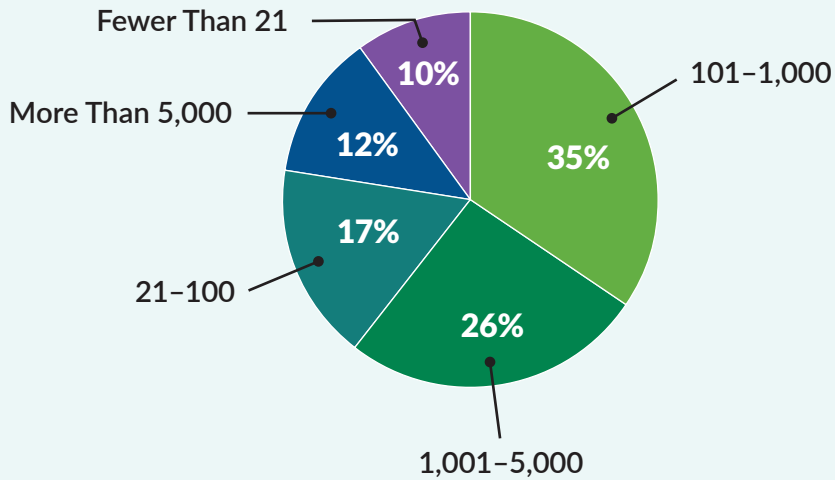
***The evidence is unambiguous, the tools are available, and the cost of inaction grows daily. Organizations that act decisively will shape the profession’s future; those that delay face relegation to competing for leftover talent. The era of precision hiring has arrived. The only question that remains unanswered is whether your organization will lead or follow.***

## About This Research

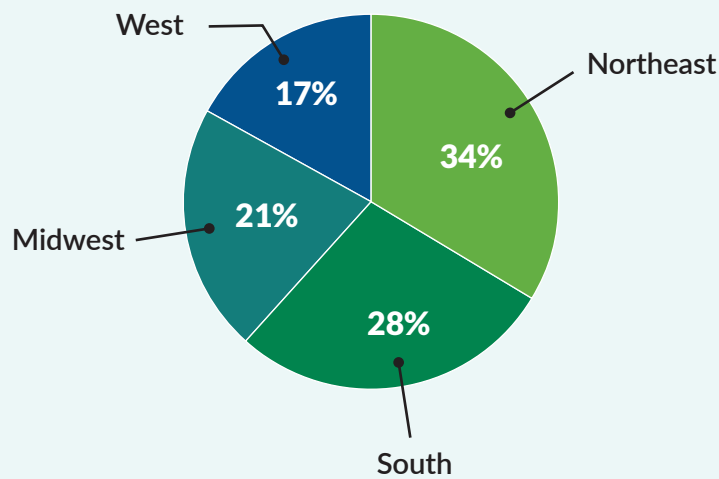
Our comprehensive survey of 202 professionals working in accounting firms encompassed respondents holding several important roles, and took place among firms of different sizes located in various U.S. states. Below is an overview.



### Firm Size (Number of Professionals Employed)



### Geographic Distribution



**Compensation Data Contributor:** Dominic Piscopo, CPA, founder of Big 4 Transparency—the largest crowdsourced database of accounting salaries with over 20,000 submissions accessed by more than 250,000 accounting professionals—contributed compensation analysis and insights for this report. Big 4 Transparency helps firms and professionals understand market compensation trends through comprehensive salary benchmarking data. The loyalty tax analysis presented in Section 5 draws from Big 4 Transparency's database of over 17,000 U.S. accounting professional compensation samples in aggregate, with 2024 data based on over 3,500 U.S. samples.

## About NCACPA

From a modest group of 20 to a vibrant community of over 12,000, the North Carolina Association of CPAs (NCACPA) has been championing the accounting profession for a century. Our commitment to excellence and service has propelled us forward, guided by the strategic vision of our Board of Directors and executive leadership, as well as the engagement of volunteer leaders within the association and profession.

At the heart of NCACPA is our mission to enhance the profession and the community it serves through advocacy, connections, education, and resources. We engage with key regulatory bodies to ensure our members are at the forefront of the accounting field, equipped with the latest insights and tools.

Our many Resource and Networking groups help drive our organization, volunteering their time to keep our members engaged, informed, and ahead. As we embrace the future, NCACPA remains dedicated to being a pivotal force in the accounting community, ensuring our members thrive in an ever-evolving profession.



## About CPA Crossings

The CPA Crossings Research Program provides comprehensive research with data and analysis on the hottest topics trending in the accounting profession. We create the research instruments, conduct the data collection, analyze the results, and produce reports or presentations of findings. Some research is based on national data; other research includes specific state data. We can also help with the launch of your research by providing webinar presenters and support, infographics, blogs, social media videos, and more.

