

# CPE Check In

1. Open the event app
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Young Professionals Working Group:  
From Challenge to Solution

**Solution26**



# The Future of the CPA in an AI Driven World

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# The Great Debate

Is a hot dog a sandwich?



## Explain how the hotdog is a sandwich

Ah, the *great hot dog–sandwich debate*—equal parts logic puzzle and cookout argument. Let’s build a clean, defensible case for why a hot dog **can** be classified as a sandwich.

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### Why a Hot Dog Is a Sandwich

#### 1. It fits the dictionary definition

Most standard definitions of a sandwich are surprisingly broad:

- A sandwich is commonly defined as “**two or more slices of bread or a split roll with a filling in between.**”

👉 A hot dog checks every box:

- Bread  (the bun)
- Filling  (the sausage + toppings)
- Structure  (a *split* roll holding the filling)

**Conclusion:** By strict definition, a hot dog qualifies.

## Is a hot dog a sandwich

Whether a hot dog is a sandwich depends on the definition you use.

### Arguments that a hot dog *is* a sandwich:

- A common definition of a sandwich is food filling placed inside bread.
- A hot dog consists of a sausage inside a sliced bun, which fits that broad definition.

### Arguments that a hot dog is *not* a sandwich:

- Many people treat hot dogs as their own distinct category of food.
- The bun is usually connected on one side rather than being two separate slices of bread.
- In everyday language, people typically distinguish hot dogs from sandwiches.

There isn't a universally accepted answer. Linguistically and structurally, you can make a strong case that a hot dog is a sandwich. Culturally, many people consider it a separate type of food.

So the most accurate answer is: **a hot dog can reasonably be classified as a sandwich, but many people don't treat it as one in practice.** 🌭 🥪

# The Accounting Profession Today

AI is slowly becoming an efficient and productive “team member”

- Variance analysis: a few minutes
- Reconciliations/tie-outs: almost immediate
- Testing: can run in the background with supervision

# Wax On, Wax Off

Before AI, young professionals sharpened their skills through:

- Repetitive work
- Tie-outs
- Reconciliations
- Testing
- Variance analysis



# What Does This Mean for CPAs?

- We are cautiously optimistic
  - Elevate strategic value
- We are mindful of the risks
  - Erode early career development
  - Adopt with intentionality

# What We Heard: AI Concerns

- Relying on AI and not understanding the concepts behind the conclusions presented by AI
- Risks to data security and client confidentiality
- Eroding the value CPAs bring – clients believe AI can provide the same service



# The Real Threat

## Shallow development

- Reliance on AI without understanding fundamentals
- Weaker technical depth
- Inconsistent AI usage
- Reduced opportunities for learning

We want to accelerate careers without skipping critical development steps



# Skills Becoming More Valuable



Soft Skills



Professional  
Skepticism



Client  
Communication



Judgment



Ethical  
Accountability

# Redesign Staff Training & Development

Teach

Teach verification, not just preparation

Develop

Develop reviewer skills earlier

Emphasize

Emphasize soft skill development

Require

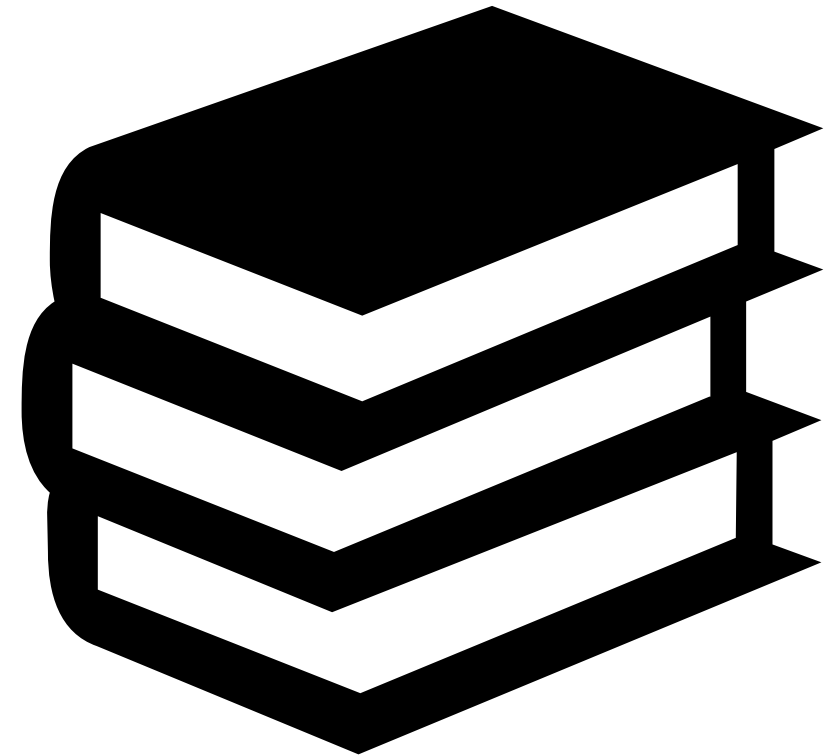
Require AI fluency as a core professional skill

# Preparing Managers to Lead in an AI Environment

- Empower managers to drive adoption of AI within the organization
- Provide time and permission for managers to experiment with new tools and workflows
- Shift review discussions to “walk me through this” conversations
- Incorporate AI competency into performance management systems

# AI Governance

- IT team involvement is essential
  - Establish approved AI tools
  - Security
  - Policies
  - Integrate AI into current risk and quality standards
- Firm playbook
- Prompt libraries



# The Future of the CPA Credential

- Public view
  - Advisor, Trustworthiness, Ethical
- CPA exam
- Preparer → Validator
- "Supervising the robots"

