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Industry Update With Mark Koziel



Update26



Profession opportunities update: A legacy of trust. Leading what's next.

Trust is our defining advantage

“ Audit equals ‘trust’, because of that trust we are given permission to do all that we do for the marketplace.”

Mark Koziel

Telling a positive story: CPA Trust brand awareness campaign

CPA Trust national brand awareness campaign

Business decision makers and advisory service users' key audience

Students and prospective CPAs are a secondary audience

What you'll see:

- National media partnership
- Television
- Targeted social media promotion



What's changing around us

Geopolitics, global trade,
and economics



Workforce readiness



Value creation



Regulation and compliance



Technology, innovation, and risk



Navigating economic uncertainty amid rising geopolitical tensions

- Energy price volatility influencing cost structures and financial projections
- Market fluctuations affecting valuations, liquidity conditions, and borrowing costs
- Expanded sanctions activity, creating added compliance complexity
- Potential supply chain delays or higher freight and insurance costs
- Elevated cyber and payment fraud risks during periods of global tension

For additional support, access the [Business Resilience Toolkit](#)



Trusted advisers: Driving clarity in complexity

Current affairs



- Quality / Trust
 - Audit reform
 - Business ethics
- CPA mobility protection
- Services
 - Global taxation
 - Crypto/banking (Genius Act)

Regulatory priorities



- Administration (current state)
 - SEC/PCAOB
 - Treasury
 - IRS
- HR-1 implementation
- Department of Education “professional degree” definition
- PCC
- Audit – Single Audit
- Global

Legislative priorities



- State
- STEM
- AI legislation and assurance
- Digital assets
- Disaster relief
- Tax policy

Business outlook



- Economic outlook
 - Interest rates
 - Tariffs
- Role of private equity
- Artificial intelligence
- Risk management
- CAS
 - Government
- Workforce

Trust at scale: A growing mandate in a complex world

Audit/DAS

Internal controls
& governance

Anti-fraud

soc

Anti-money
laundering

Risk

\$338 billion - projected global
audit & assurance
market by 2034

\$244 billion - global
audit & assurance
market in 2026

Cybersecurity

ESG and
Sustainability

Peer review

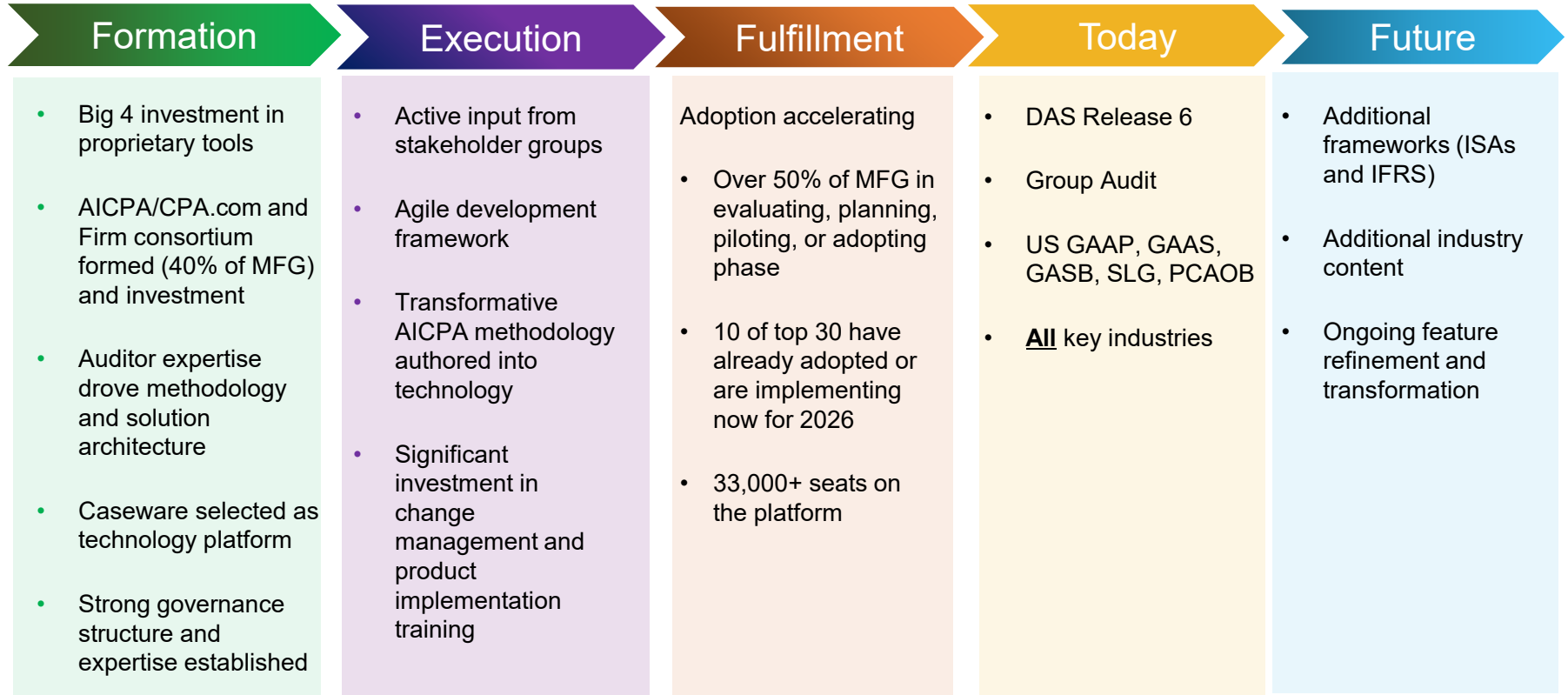
Assurance

Digital Assets

Supply chain

Source: Fortune Business Insights

Audit transformation: dynamic audit solution journey



Drivers redefining the profession

Hard trends driving change

- Demographics
- Technology
- Regulation



Key drivers

- Technology and data infrastructure
- Value model transformation
- Talent and workforce dynamics
- Regulatory and trust architecture
- Market and societal expectations

Intelligent systems: Tools that elevate the profession

AI's Impact on the profession today

The execution gap is the story

82%

Of the profession
is optimistic

But...

84%

Are not implementing
at scale

Source: AICPA and CIMA Rise2040 Report

State of AI in Practice Areas



Audit

- Workpaper summarization
- Risk identification
- Documentation drafting



Tax

- Research acceleration
- Memo drafting
- Code interpretation

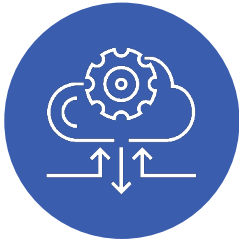


Advisory

- Data analysis
- Financial storytelling
- Client deliverables

Productivity gains: 20–40% time compression in knowledge tasks using the "Human + AI" model.
Best results in structured, repeatable, document-heavy work.

What AI is solving in the finance office today



Automating

The repetitive

Coding, reconciliations,
close tasks



Detecting

What humans miss

Patterns, anomalies,
drift in KPIs



Querying

Data conversationally

Natural-language access
to your numbers

Preparing the profession for responsible AI

- Market
- Regulation
- Standards



Advocate
for global
standards.

Position profession's
role in controls,
measurement,
internal decision
making, external
reporting and
assurance.

AI

Support business
and firms of **all sizes**
with implementation.

Provide **upskilling**,
tools, learning and
thought leadership.



AICPA® & CIMA®

AI Resources for Accounting and Finance Professionals

Your comprehensive hub for AI guidance, insights, and tools

Templates & tools

GenAI policy template, AI glossary, due diligence guide, and GenAI toolkit

Guidance

Insights covering governance, risk management, assurance, and ethics

Research & reports

Opportunities, risks, implementation, strategy, and trends

AI Accelerator Program

Training on leadership, critical thinking, governance, productivity and automation

Josi

AI-powered auditing and accounting assistant backed by trusted sources

CPE

Core AI concepts to practical applications for accounting and finance

CPA.com AI Initiative

Supporting CPAs understanding and application of this transformative technology

CPA.com AI In Focus Newsletter

AI trends, updates and resources to power your practice

CPA.com AI resources



Explore the AI resource hub



The human element that defines the profession

Technology informs; human-judgement anchors trust

97%

say human oversight is critical to ensure accuracy and credibility in accounting and finance.

Source: CFO Dive – Wakefield Research Study (January 2026)

The evolution of the accounting and finance professional



Developing the next generation of leaders



Accelerating readiness for early-career professionals

The Profession Ready Initiative:
A research-backed effort to identify and develop the skills early-career CPAs need to succeed in today's rapidly changing environment.

Differentiators:

- Research-grounded
- Profession-led standard
- Competency-driven
- Practice-first design
- Real-world application



aicpa-cima.com/professionready

Key outputs to enhance workforce readiness:

- A **skills framework** to guide training and development of early-career CPAs (Roll-out Q4 2027)
- **Learning solutions** that use emerging technologies to help professionals quickly build their skills (Roll-out Pt. 1 Q4 2026 / Full Q4 2027)
- **Teaching resources** for colleges and universities (Roll-out Q1 2027)

The transformed accountant really does



Spend **less time**
on manual accounting
and compliance



Spend **more time**
on analysis,
interpretation, and
advisory activities



Apply
professional judgement
in ambiguous,
forward-looking contexts

Source: AICPA Profession Ready Initiative

Skills that matter in a trust-driven, tech-enabled future

Skill set differentiators in an automated world

Strategic and leadership skills:

- Strategic advisory and consulting
- Anticipatory mindset
- Systems thinking
- Strategic and critical thinking
- Innovation
- Learning agility
- Ethical judgment

Digital and data skills:

- AI literacy
- Data analytics and storytelling
- Systems thinking and technology fluency
- Foundational accounting and finance

Human and business skills:

- Professional judgment
- Critical thinking and problem-solving
- Trust-building
- Communication and storytelling with data
- Collaboration and leadership
- Strategic listening
- Emotional intelligence

Source: AICPA and CIMA — Rise2040 Report & Profession Ready Initiative

Our value delivery focus



Thank you!
