AI and the Future

OF THE GLOBAL CHARTERED ACCOUNTANCY PROFESSION



Research carried out by Ipsos UK on behalf of Chartered Accountants Worldwide

From 18/06/2026 to 14/09/2026, Ipsos surveyed 2,925 Chartered Accountants and students online, and conducted 9 case study interviews among Chartered Accountant Specialists

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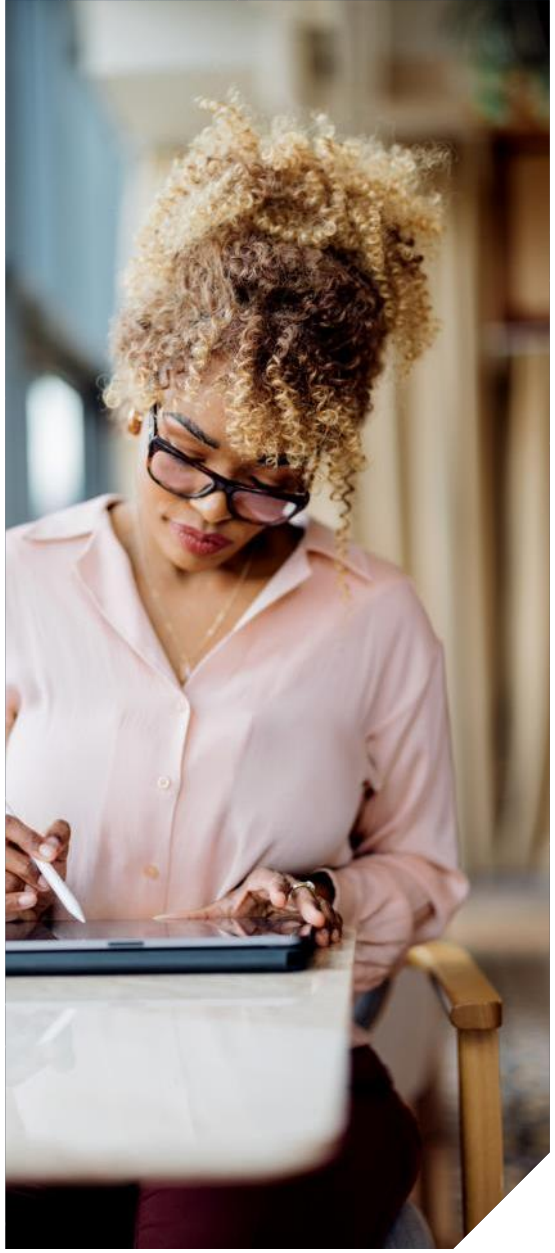
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1. About the Study

Who did we speak to, how, and when?



The purpose and focus of this report

About the study

Chartered Accountants Worldwide (CAW), representing over 2 million Chartered Accountants and students globally, has commissioned Ipsos to run the second wave of its Global AI Study, exploring how artificial intelligence continues to reshape the Chartered Accountancy profession worldwide.

The 2026 study gathers the views of practising Chartered Accountants, students and members across 12 member institutes through an online survey, supplemented by in-depth interviews with survey volunteers and CAW AI Working Group members.

The Focus of Wave 2

This year, the AI Working Group has focused the study on three strategic themes:

1. *Roles*: how AI is enhancing, replacing, and creating new parts of the Chartered Accountant role.
2. *Skills*: the decision-making skills and capabilities Chartered Accountants need to work effectively with AI.
3. *Governance*: best practice for responsible AI implementation and oversight.

Purpose of This Report

This report, produced by Ipsos on behalf of CAW, presents the findings from the 2026 global study on AI and the Future of the Chartered Accountancy profession. The research combines the results of an online survey of Chartered Accountants with analysis of in-depth interviews with experienced Chartered Accountants who have embedded AI in their day-to-day work.

It builds on the 2024 study's foundational findings to provide a deeper, more actionable view of how AI is reshaping roles, the skills Chartered Accountants will need, and the governance required to implement AI responsibly across the profession.

Because so much has changed since 2024, this year's results are presented as a fresh benchmark rather than trended data, giving CAW and its member institutes a clear, current picture to guide recommendations, training, and next steps.

Methodology

- 2,925 respondents across 12 CAW member institutes completed the survey.
- Australia/New Zealand fieldwork was run separately with different routing, so some questions (such as age, gender, governance, roles and skills) were not asked of CA ANZ members.



Fieldwork Dates: 18/06/2026 to 14/09/2026

The above dates indicate the total length of time responses were collected across all participating institutes. Institutes launched and closed surveys with memberships across this time window.



- 20-minute online survey
- Aimed to understand views, experience and expectations regarding AI technologies in the Chartered Accountancy role
- Invitations to complete the survey were sent to members of participating institutes via email, social media, and institute leadership advocacy. For the purposes of analysis members who are retired and not professionally active have been excluded from results.
- Quotas were not applied. The results are not intended to be representative of the accountancy profession as a whole – percentages in the report are indicative of respondents to the survey rather than all Chartered Accountants.



Following the online quantitative part of this study, Ipsos UK contacted survey respondents who said they were willing to take part in a follow-up interview, alongside members of CAW's AI Working Group, resulting in nine in-depth qualitative interviews exploring how AI is changing roles, skills and governance in practice.

Demographics

- Respondents could select membership of more than one institute.
- As it was an open link, participants had the flexibility of skipping questions so base sizes vary throughout the results.
- Some questions, such as age and gender, were not asked in the separate Australia/New Zealand fieldwork.

Age (excl. Australia/NZ, n=2,434)

	%	n
18-24	**4%**	95
25-34	**19%**	473
35-44	**28%**	679
45-54	**26%**	642
55+	**22%**	545

Gender (excl. Australia/NZ, n=2,434)

	%	n
Man	**58%**	1,405
Woman	**41%**	990
Another gender	**<1%**	3
Prefer not to say	**1%**	36

Seniority (excl. students, n=2,334)

	%	n
Executive / C-suite	**9%**	209
Partner	**12%**	285
Director	**11%**	246
Senior manager	**16%**	377
Manager	**14%**	320
Mid-level	**17%**	398
Entry-level accountant	**4%**	95
Freelance / sole trader	**8%**	186
Other	**7%**	156
Prefer not to say	**1%**	27
None of the above	**1%**	35

Working status (n=2,923)

	%	n
CA in business	**36%**	1,050
CA in practice	**28%**	813
CA in the public sector	**9%**	273
CA in academia	**7%**	198
CA student	**5%**	146
Retired, still active	**4%**	109
Retired, no longer active	**2%**	44
Career break / not working	**2%**	61
Other	**7%**	193
None of the above	**3%**	74

Business size (n=1,050)

	%	n
Over 1,000	**33%**	346
251 to 1,000	**19%**	197
51 to 250	**24%**	254
11 to 50	**13%**	134
2 to 10	**6%**	66
Sole trader / practitioner	**4%**	45
Other	**1%**	8
Don't know	**<1%**	3
None of these	**<1%**	5

Practice size (n=813)

	%	n
'Big Four' firm	**11%**	87
Over 1,000, not 'Big Four'	**6%**	50
251 to 1,000	**10%**	82
51 to 250	**15%**	126
2 to 50	**44%**	357
Sole trader / practitioner	**10%**	85
Don't know	**<1%**	4
None of these	**3%**	22

Institutes (n=2,925)

	%	n
IAI (Indonesia)	**30%**	877
CA ANZ (Australia and NZ)	**18%**	517
SAICA (South Africa)	**12%**	355
ISCA (Singapore)	**10%**	280
ICAP (Pakistan)	**8%**	233
ICAEW (England & Wales)	**7%**	215
CAI (Ireland)	**5%**	139
BICA (Botswana)	**4%**	131
ICAI (India)	**4%**	124
ZICA (Zambia)	**2%**	70
ICAS (Scotland)	**2%**	70
ICAN (Nepal)	**2%**	44

The Story in Brief

The big picture

The Chartered Accountancy landscape is being transformed by AI. Most Chartered Accountants now use it as an everyday part of their work.[1] However, the key finding is that training has not kept pace: fewer than half have received any AI training,[2] and those without it are getting less from AI, in efficiency, in value and have less confidence that it is well governed.[3]

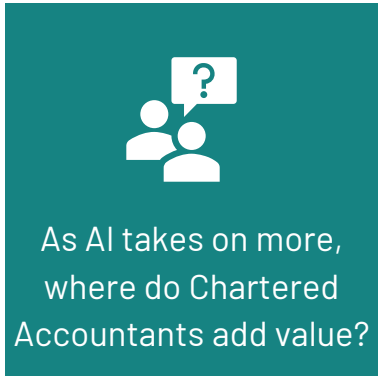
Chartered Accountancy membership bodies can lead the way with increased training and support for new entrants, where pressure is greatest.[4] They should work closely with employers to redefine the early careers model, and push training at all levels with a clear message: those who receive it report getting greater value from AI.[3]

Finally, institutes should lead on governance. AI use is running ahead of formal oversight for many,[5] but it is also holding some members back. Security and ethical concerns are a common reason infrequent users use AI less, and reassurance on data security is the second most-chosen way to increase use.[6] Chartered Accountants want practical, accountancy-specific guidance and ethical standards from their professional body.[7]

Headline messages

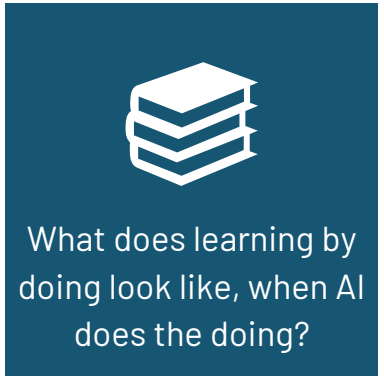












1. Weekly or more frequent AI use: 83%; daily use: 41% (n=2,334). Use of AI increased over the past 12 months: 86% (n=2,280).; 2. Participated in AI training through their organisation: 43% (n=2,789).; 3. Trained vs not trained: "AI is already helping me to work more effectively and efficiently" 67% vs 55% (n=998 / 1,046); "AI is already helping me to add value to my business and clients" 45% vs 32% (n=998 / 1,046); confident their organisation's approach to AI governance meets professional standards 74% vs 47% (n=797 / 963).; 4. Agree trainees still need to learn by doing hands-on technical work: 86%; agree training programmes for accountants will change significantly: 84% (n=2,434). Students agreeing firms are likely to recruit fewer trainees: 73% (n=146)* CAUTION: small base.; 5. AI use in their organisation described as ad hoc or emerging: 54% (n=2,215). Agree their employer does not monitor AI use: 38% (n=1,889).; 6. Infrequent AI users citing security or ethical concerns: 28%; company policy: 11% (n=274). Data security reassurance among top three factors that would make them use AI more: 29% (n=2,280); 7. Among those expecting their professional body to support them on AI: best-practice guidance specific to accountancy 41%; ethical guidelines and standards 36% (n=1,699).

Expert Reflections

As part of our research for Chartered Accountants Worldwide, we gathered thoughts from our own Ipsos expert on the findings of this report. The conversation focused on the transformative role of artificial intelligence and its potential to impact the accountancy profession.



Kerri O'Neill
Chief People Officer, Ipsos UK & Ireland
Author - *Rapid Reculturing: Transforming Organisations at Pace & Scale*

Like others, the accountancy profession is entering a significant period of transformation, with AI now embedded in everyday work for many Chartered Accountants. While adoption is accelerating, organisational readiness is lagging: 83% use AI at least weekly, 86% report increased use over the past year, yet fewer than half have received formal AI training and 54% describe AI use within their organisation as ad hoc or informal. This gap highlights that successful transformation is not simply a technology challenge, but a people, culture and organisational design challenge.

Encouragingly, the profession is clear about where its enduring value lies. Critical thinking and professional scepticism are the skills Chartered Accountants most want to preserve and strengthen in the age of AI, while the interpretation of data to inform business decisions remains where they believe they add the greatest value. The key question for firms is whether they are creating the conditions in which these capabilities can continue to develop as AI takes on many more tasks.

The implications are particularly significant for early careers. While 86% believe trainees still need hands-on technical experience, AI is increasingly absorbing much of that foundational work. As a result, firms will need to rethink how professional judgement is developed through structured review of AI outputs, deliberate practice, coaching and challenge, rather than relying on traditional learning pathways. Those organisations that view AI as a cultural and capability shift, as well as a technological one, will be best positioned to redefine how human expertise and AI work together, strengthening judgement, accountability and professional value while embracing the opportunities AI creates.

Key Findings: Where things stand

AI is now part of everyday work, but capability lags use

- More than 4 in 5 working Chartered Accountants surveyed use AI at least weekly, and nearly nine in ten say their use has grown in the past year.
- More AI users say it helps them work more effectively and efficiently than say it adds value to their business and clients.
- Less than 2 in 10 are using agentic AI, and fewer describe themselves as very proficient.

83% use AI at least weekly

Those closest to AI see higher stakes, and are more likely to feel accountancy is moving too slowly

- Most expect AI to transform the profession within five years, but just over half think the profession is moving fast enough. Daily and agentic users are more prone to doubting the pace of adoption, with three in ten disagreeing that it is moving fast enough.
- Agentic and trained users expect more job opportunities.

67% of agentic users say AI will lead to opportunities

Chartered Accountants see critical thinking and scepticism as the skills AI demands most

- Critical thinking and professional scepticism are the skills most often rated very important to develop in the age of AI, and reviewing AI outputs is already the most common new responsibility.
- Three quarters agree that organisations will need to turn to accountants for data accuracy, analysis and interpretation.
- Interviewees argue that the future value of Chartered Accountants lies in challenging AI outputs rather than generating them.

75% agree organisations will need to turn to accountants for data accuracy, analysis and interpretation

71% Say critical thinking is the most important for Chartered Accountants to develop in the age of AI

Key Findings: The Gaps

The route into the profession is under pressure as AI absorbs trainees' work

- Nearly 9 in 10 Chartered Accountants say trainees still need hands-on work, yet just over half of students say AI has made foundational experience harder to gain.
- Eight in ten expect training to change significantly because of AI.
- Nearly all agentic users see AI proficiency as key to progression, yet around 1 in 3 students feel unprepared to use AI at work.

86% of Chartered Accountants say trainees still need hands-on work

73% of students expect fewer trainee roles

Chartered Accountants trained by their employer report more value from AI

- Trained users are also more frequent users (around half use AI daily) so training sits alongside deeper engagement with AI.
- They are also more likely to say AI adds value to their business and clients, feel proficient, and see job opportunities ahead.
- Less than half have had AI training through their employer.

43% have received AI training through their organisation

Governance is following use rather than leading it

- About half say AI use is ad hoc or emerging, and only half report clear policies, accountability or accuracy checks.
- Interviewees describe 'use' arriving before 'policy' and want practical guidance in responsible AI use.
- Lack of reassurance also holds some back: more than a quarter of infrequent users cite security or ethical concerns, and around three in ten say data security reassurance would make them use AI more.

54% say AI use in their organisation is ad hoc or emerging

29% say data security reassurance would make them use AI more

2. AI in Chartered Accountancy Today

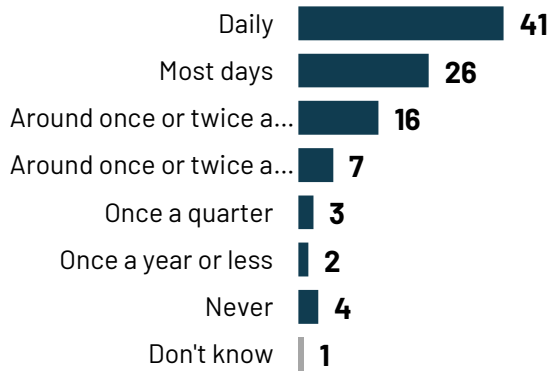
What is the current state of AI attitudes, usage and adoption across the profession?

AI use is now common, but few Chartered Accountants use advanced tools or feel highly proficient

- AI is now common, with most Chartered Accountants now using AI every week, and 2 in 5 using it daily. Nearly 9 in 10 say their use of AI has grown at least somewhat over the past year.
- Despite this momentum, only a small minority describe themselves as feeling very proficient when it comes to their AI use, and nearly a third of users do not feel proficient. Only 15% report using more advanced agentic AI tools.

Very proficient - I have extensive experience and can perform advanced tasks with AI tools independently. I am comfortable with troubleshooting and optimising AI applications
Fairly proficient - I have a good understanding and can perform most tasks with AI tools with minimal assistance. I can handle intermediate-level tasks and occasionally troubleshoot issues.
Not very proficient - I have basic knowledge and can perform simple tasks with AI tools but often require help. I am still learning and developing my skills.
Not at all proficient - I have little to no experience with AI tools. I am unfamiliar with how to use them and require substantial guidance.
Don't know

How often do you tend to use AI tools in your day-to-day job? *In this case, by 'AI tools' we mean both programs requiring prompts such as ChatGPT and MS Copilot, and also accounting software tools that embed AI within them.*(%)



Please select any of the following statements which match your current experience of AI technologies

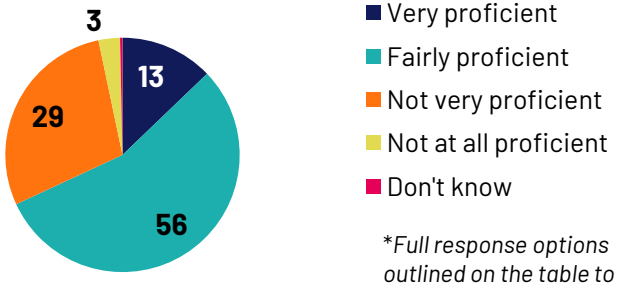
42% I am already using Traditional AI in my day-to-day job

15% I am already using Agentic AI in my day-to-day job

47% I am already using Generative AI in my day-to-day job

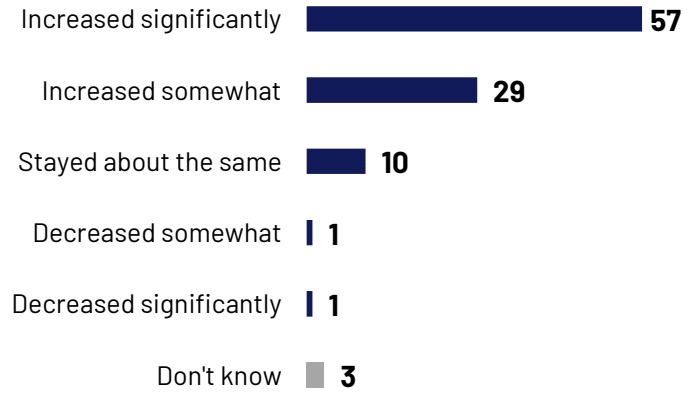
4% I do not know/I am not sure of where AI is used in my day job

How would you describe your own level of proficiency when it comes to using AI tools? In this case, by 'AI tools' we mean only Generative AI systems requiring prompts, such as ChatGPT and MS Copilot. (%)



**Full response options outlined on the table to the left*

Compared to 12 months ago, would you say your use of AI tools has: (%)



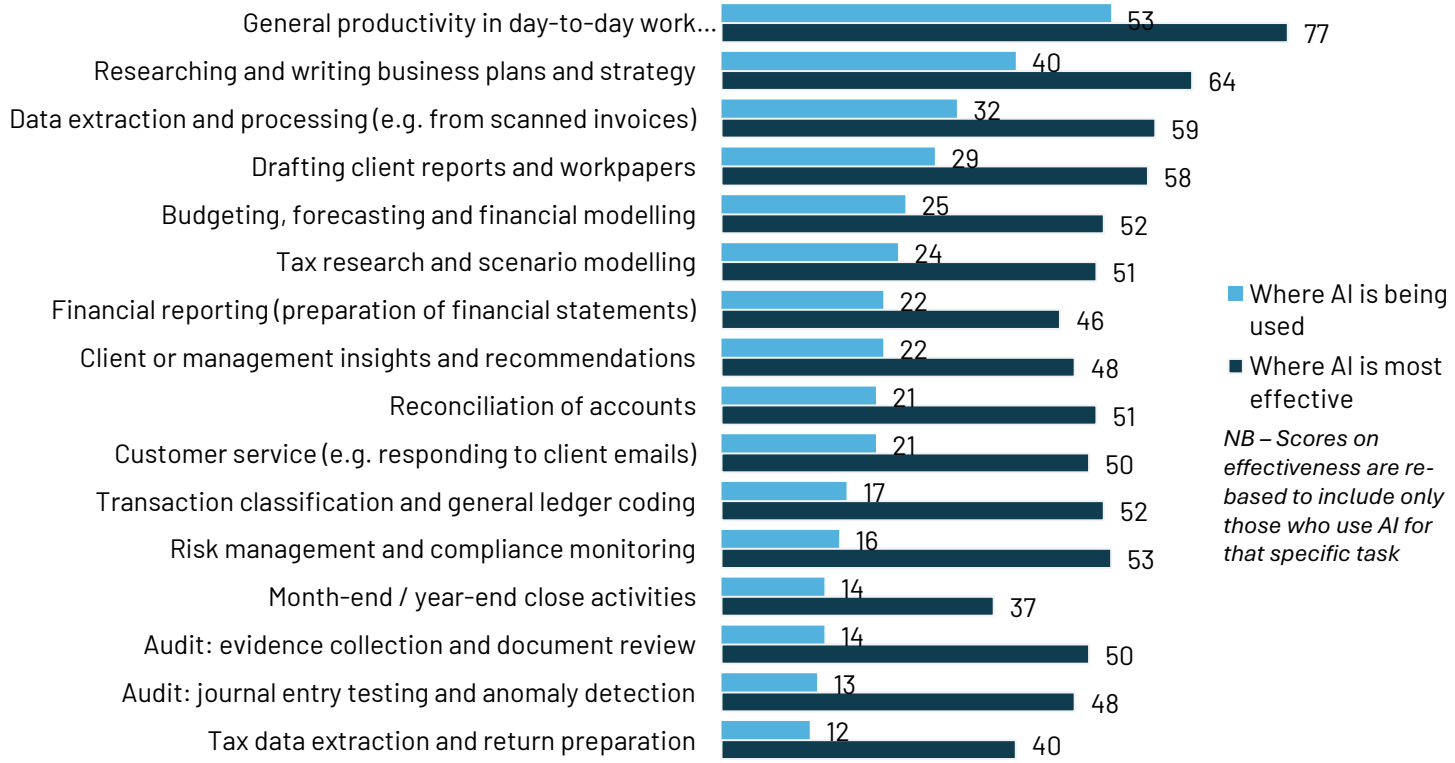
Base: Top left: All professionally active as a Chartered Accountant, excl. students (FREQ, n=2,334); Top right: All professionally active who use AI tools (USE1, n=2,207); Bottom left: All working as a Chartered Accountant who use AI tools broadly (PROF, n=2,065); Bottom right: All professionally active as a Chartered Accountant, excl. students (FREQ2, n=2,280).

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Most use AI for everyday productivity and writing tasks, rather than transforming core accounting processes

- General productivity tasks, such as drafting emails, summarising documents, and researching business plans and strategy are where Chartered Accountants most often see AI assisting. Core accounting processes, such as month-end close, tax return preparation and audit testing, are as yet assisted less often.
- While about 6 in 10 of those using AI say it is helping them work more efficiently, fewer than 4 in 10 say it helps add value. However, those numbers are significantly higher for those using agentic AI, which suggests the benefit grows as use moves beyond everyday tasks.

Which of the following tasks or processes, if any, are you currently seeing being assisted or being fully automated using AI? Please select all that apply. / Which, if any, of the following do you find are the tasks/processes in which AI is the most effective? (%)



Please select any of the following statements which match your current experience of AI technologies

60% of those who use AI say that it is helping them to work more effectively and efficiently. But only **38%** say it helps them to add value to their business and clients.

68% of Generative AI users say that it is helping them to work more effectively and efficiently. But only **52%** say it helps them to add value to their business and clients.

71% of agentic AI users say that it is helping them to work more effectively and efficiently. But only **63%** say it helps them to add value to their business and clients.

Base: Top blue: All professionally active as a Chartered Accountant, excl. students (AUT01), n=2,334; Top yellow: All AI users who selected at least each task at AUT01 (USE3), n=57-927; Bottom: All professionally active who use AI tools, (USE1), n=2,207; Subgroups: Generative AI users n=1,034; Agentic AI users n=326. Not shown (AUT01): Other 4%, None of the above 4%, Don't know 2%.

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Frequent users turn to AI to save time, while infrequent users are held back by a lack of skills and trust

- Frequent users mainly use AI to save time on routine work and to improve the quality and accuracy of what they produce, while less frequent users say they are held back by a lack of skills or training and accuracy concerns.
- However, case study interviewees see it differently. They point to habit, and a reluctance to move away from familiar ways of working, as a deeper reason why infrequent use persists.

What are the main reasons that you frequently use AI at work? (%)



What are the main reasons that you aren't currently using AI at work on a more frequent basis? Please select up to three options. (%)



> *There's a risk of using AI, and a lot of people are focusing on that. So much so that they actually forget the other risk. There's a risk of not using AI.*

> *The ability to interact with computers and the readiness to do that. It's basically the mindset rather than a hard skill.*

> *I don't think everyone thinks it's brilliant at the moment. I think everyone thinks it's quite good. I think everyone's a bit nervy about some of the responses they've been getting.*

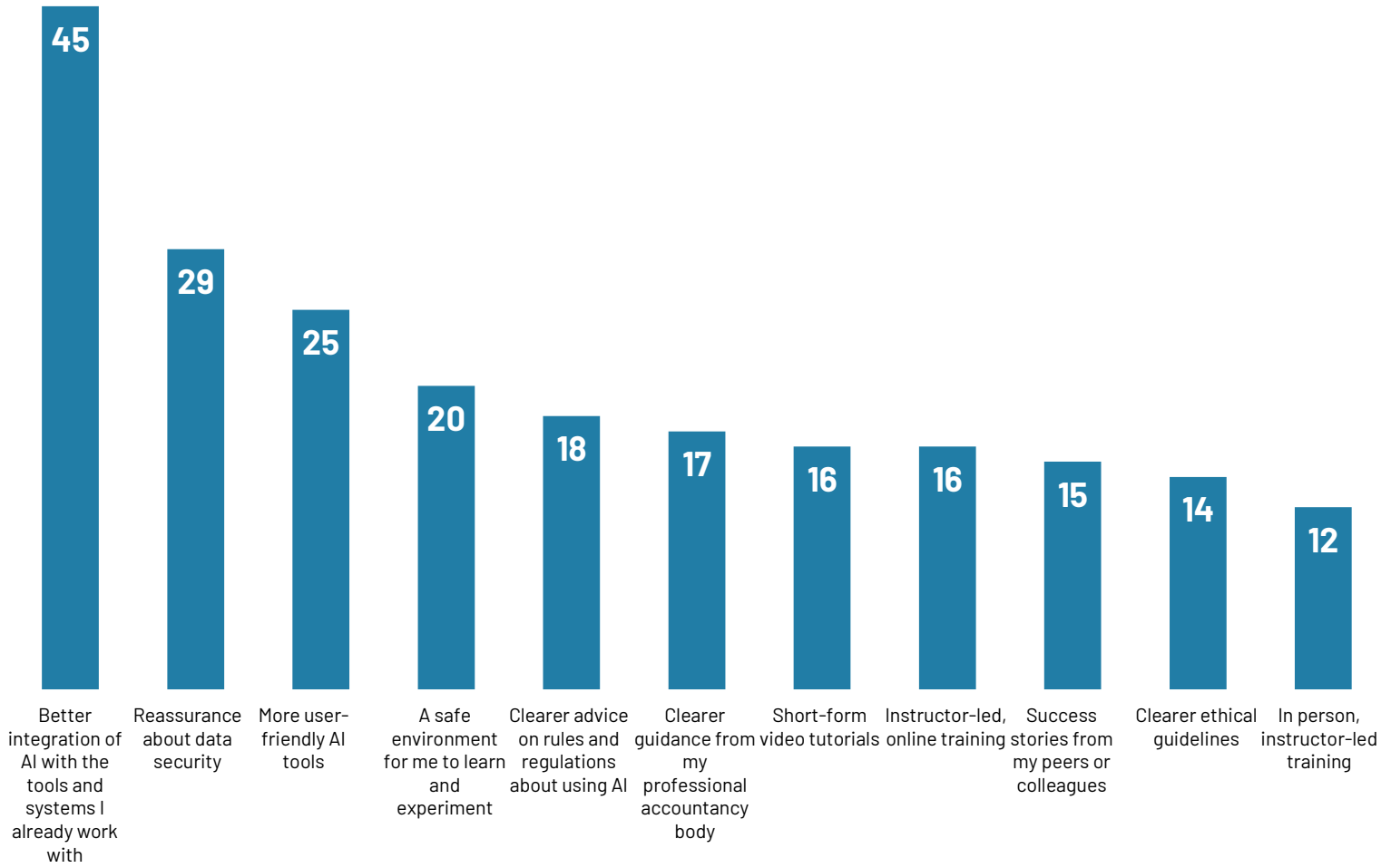
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Base: Left: Those who use AI at least once a week (HIGHFREQ), n=1,933; Right: Those who use AI once a month or less (LOWFREQ), n=274; Not shown: left, Other 4%, None of the above 1%, Don't know <1%; right, Other 5%, None of the above 2%, Don't know 1%.

Better integration with existing systems is the clearest route to greater AI use, followed by data security reassurance

- Better integration of AI with the tools and systems Chartered Accountants already use is by far the most chosen factor, and it tops the list for every group, from daily users to even those who never use AI.
- Reassurance about data security and more user-friendly tools come next, followed by a safe environment to learn and experiment.
- Although less frequent users see a lack of skills or training as their main barrier, few of them choose training as something that would make them use AI more; like many others, they point first to better integration and easier tools.

Which of the following factors, if any, would make you use AI more in your day-to-day job? (%)



Base: All professionally active as a Chartered Accountant, excl. students (NERV), n=2,280
Subgroups: daily users n=937; those using AI less than once a month n=114*; never users n=93*. *CAUTION: Low base; Not shown: Other 3%, None of the above 3%, Don't know 2%.

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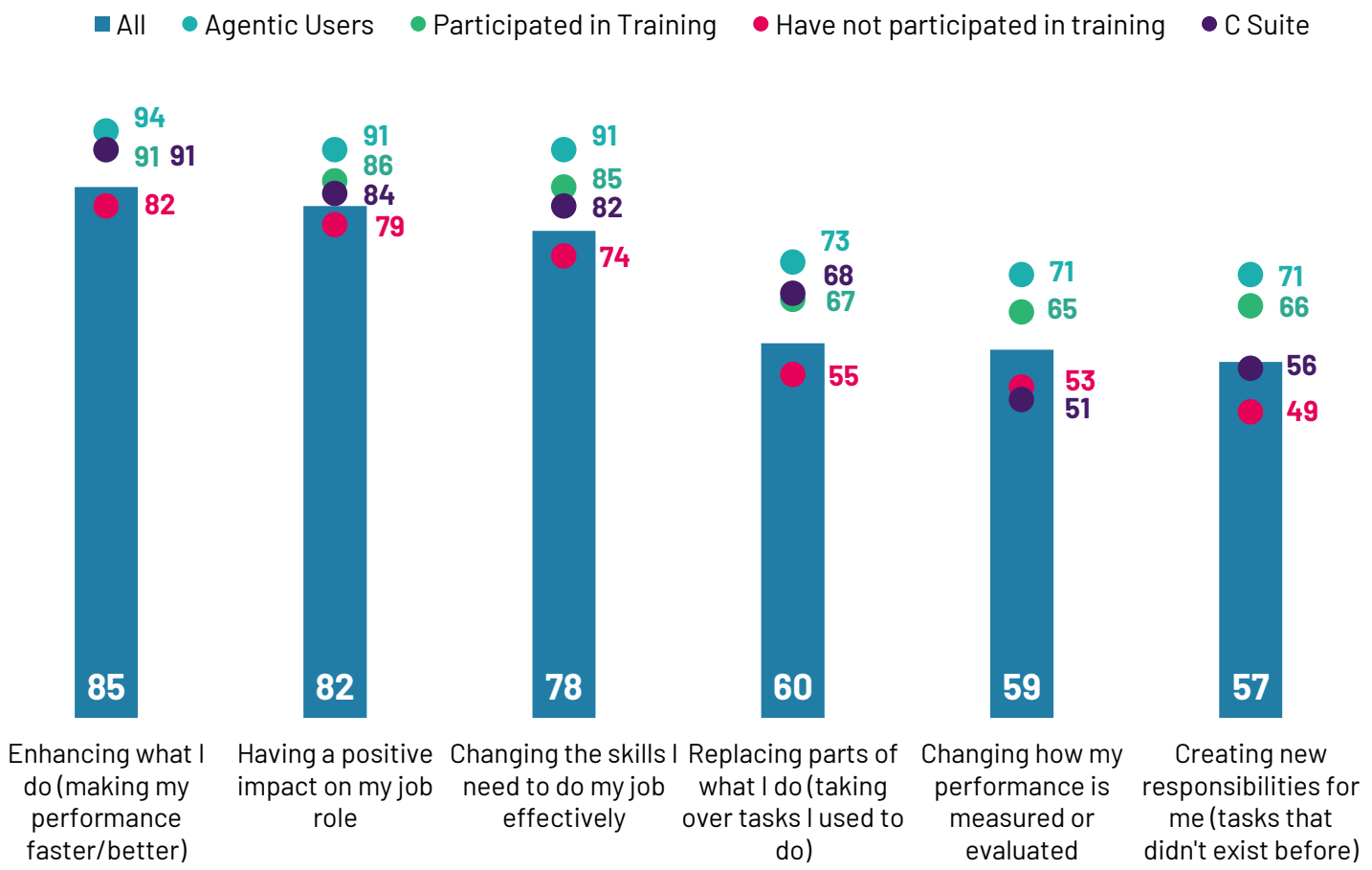
3. Roles: Enhancement, Replacement & Creation

Is AI enhancing what Chartered Accountants do, replacing it, or creating new responsibilities and roles?

Most say the impact of AI on their role is positive, and enhances what they do

- Most Chartered Accountants say AI is already changing their own role, with the vast majority agreeing that it enhances what they do and has a positive impact, while also changing the skills they need. Agreement with these statements is higher with more advanced use, with agentic AI users almost unanimous.
- There is less agreement on *how* the role is changing. Views on role replacement and new responsibilities change between groups. Those who have received training are much more likely to agree that AI is changing their responsibilities than those who have not.

Thinking about your current job role, to what extent do you agree or disagree that AI is...
(% agree: strongly agree or tend to agree)



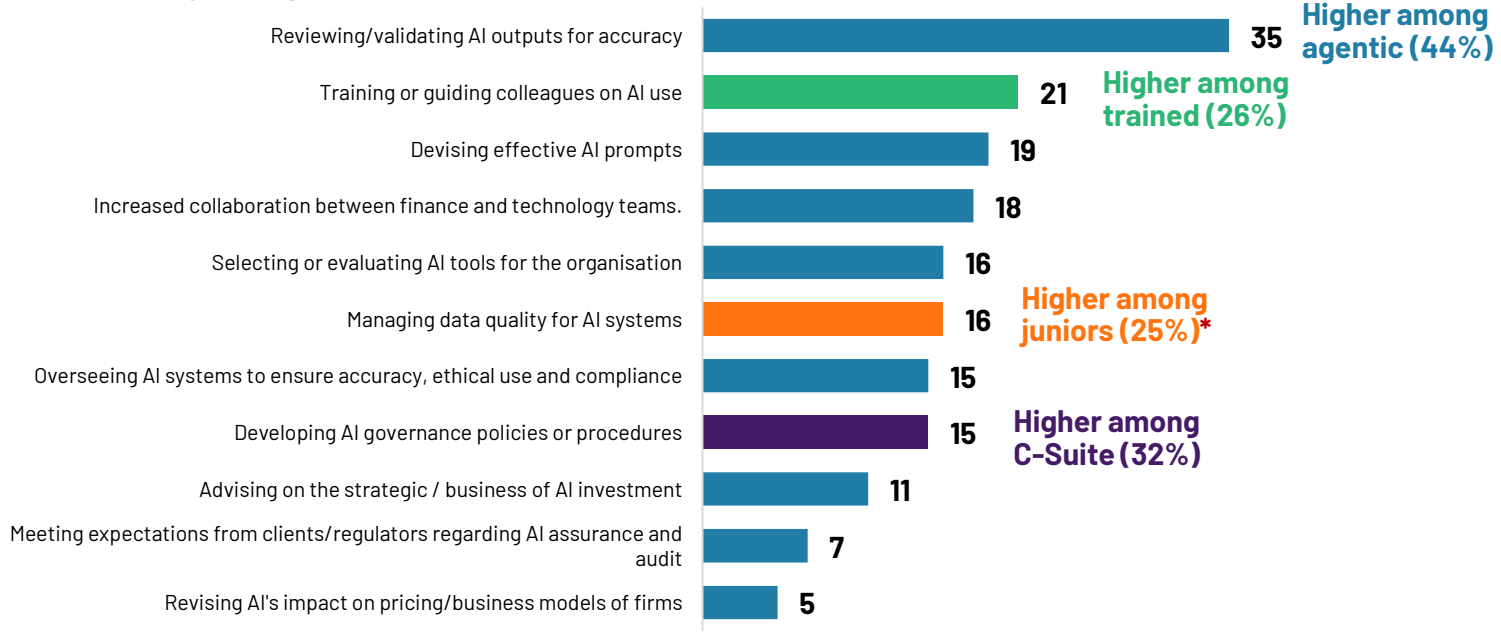
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Base: All professionally active as a Chartered Accountant, excl. students and Australia/NZ, (ROLES1) n=1,889; Subgroups: Agentic AI users n=272; participated in training n=797; have not participated in training n=963; C-suite n=158*. *CAUTION: Low base

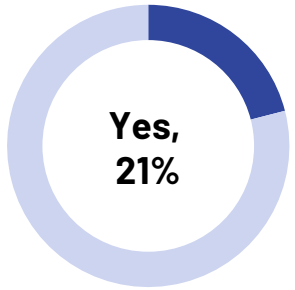
Quality control of AI outputs is increasingly important to the role of a Chartered Accountant, while leadership are occupied with developing governance policies

- Reviewing and validating AI outputs is the most common new responsibility, with most groups selecting it.
- Senior leaders are far more likely to be developing AI governance, advising on AI investment and selecting tools. More junior staff* are more likely to be managing the quality of the data AI relies on.
- Those who have received AI training are also more likely to report guiding other colleagues on AI use, suggesting trained Chartered Accountants are informal sources of AI support for colleagues.
- Only one in five participants say their organisation has created an AI-specific role. However, this jumps to 40% for those working in large business organisations, and to 54% for those in the "Big Four".

Which of the following new or emerging responsibilities, if any, have you taken on as a result of AI adoption in your organisation? (%)



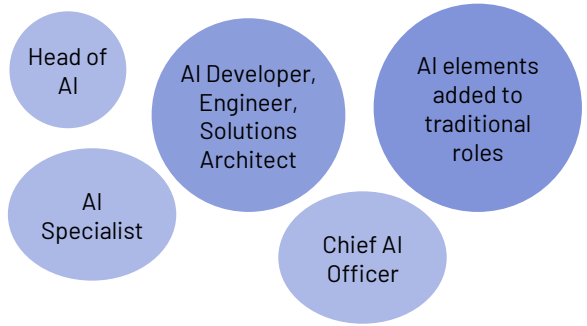
Has your organisation created any new job roles or titles specifically related to AI in the last two years?



40% of Chartered Accountants in business organisations over 1000 employees

54% of Chartered Accountants in one of the Big Four*

What new job roles or titles have been created? Please describe briefly.



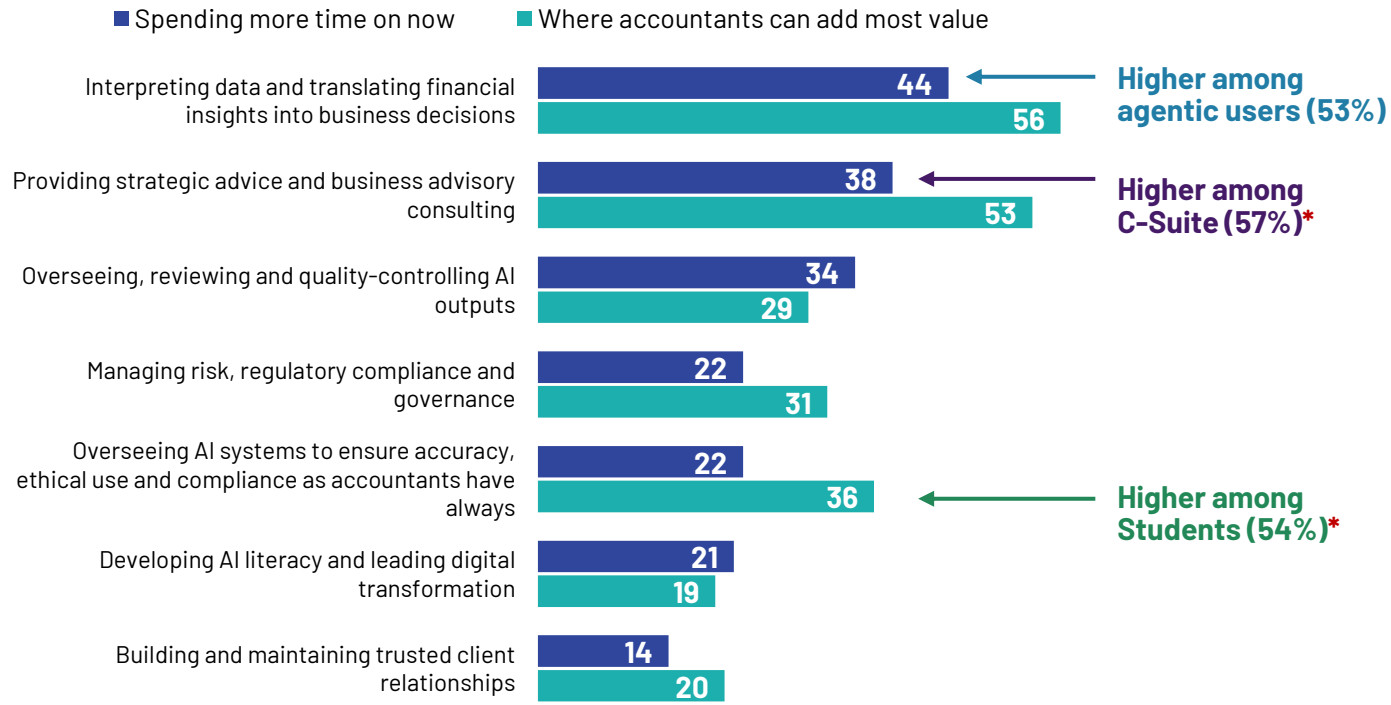
Base: Top: All professionally active as a Chartered Accountant, excl. students, (ROLES3) n=2,334, Subgroups: Agentic n=326, C-suite n=209; entry-level/junior n=95*; participated in training n=1,015; Bottom left: All who are not only a Chartered Accountancy Student, (ROLES5) n=2,811, Subgroups: very large business organisations, over 1,000 employees n=346; Big Four n=87*; Bottom right: All whose organisation has created a new AI role, (ROLES6) n=596. *CAUTION: Low base; Not shown (ROLES3): Other 1%, Don't know 3%.

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AI is freeing up time for the work Chartered Accountants believe adds most value: insight and advice

- Time saved through AI use most often goes to interpreting data and providing strategic advice, the work Chartered Accountants see as adding most value to organisations and clients.
- The shift is strongest at the top. Senior leaders are far more likely to reinvest time in strategic advice, and agentic users in both advice and insight. Entry-level staff* are the least likely to reinvest time into client relationships.
- Checking AI outputs is prioritised more than its perceived value.

Thinking about any time you have saved through using AI in your work, which of the following are you spending more time on as a result? / In what ways do you think accountants can most effectively add value for their organisations and clients? (%)



> *"If it isn't freeing up a significant proportion of your time and you're not reinvesting that in spending time with your clients, or if it's not creating new opportunities for growth... then what are we doing it for?*

> *Your time will be spent more on these things than just entering the data... the use of common sense, the analysis part, the decision taking part.*

> *[You need to be] a proper advisor rather than just somebody to rely on a system because it gives you an answer.*

Base: Navy: All professionally active, (ADDB) n=2,045; Subgroups: Agentic AI users n=326, C-suite n=196*; Teal: All working as a Chartered Accountant who use AI tools broadly, (ADD) n=2,923, Subgroups: juniors n=95*; students n=146*. *CAUTION: Low base. Not shown: navy, Other 2%, Don't know 7%; teal, Other 1%, Don't know 4%.

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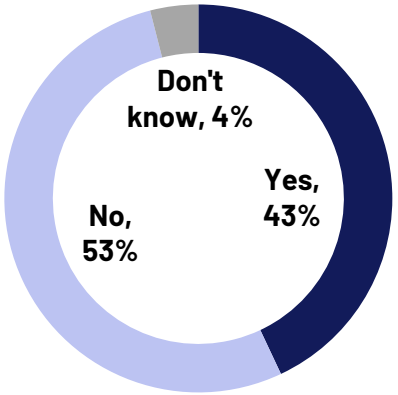
4. Skills for the Age of AI

Which skills endure, which are new, and how is AI changing training and professional judgement?

As a result of the pace of AI adoption, the focus of training has been on using tools effectively.

- Training has focused mainly on using specific tools and general awareness of AI, giving rise to anxieties that expertise in subject matter will diminish.
- Governance, regulation and AI strategy is the least covered topics in AI-related training.

Have you participated in any AI-related training programs offered through your organisation?



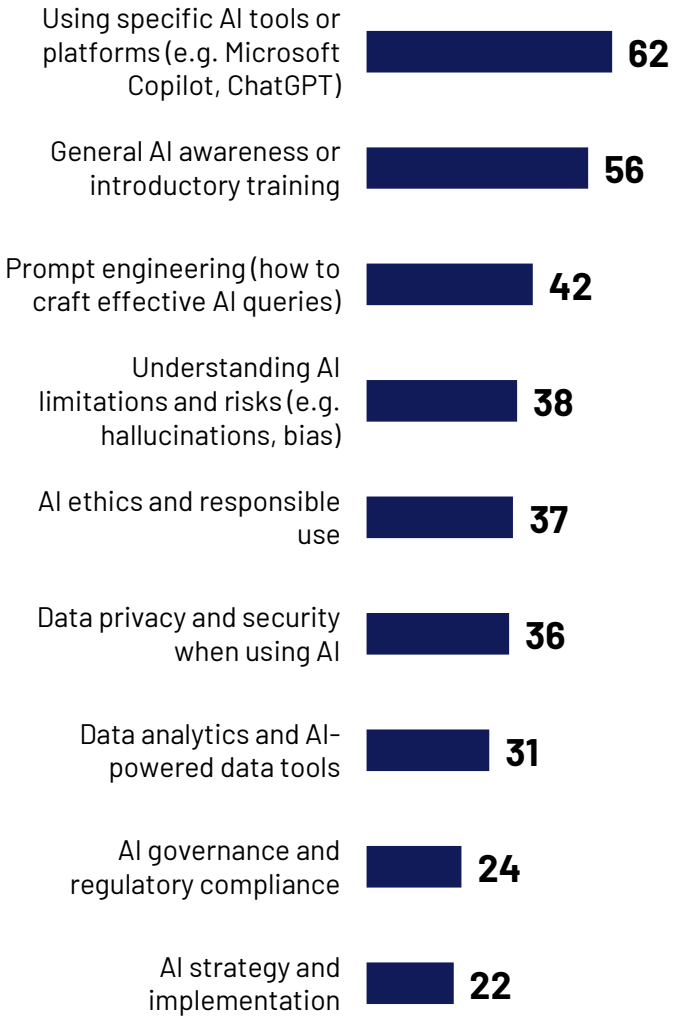
There is some concern that a tool-focused training program may neglect accounting expertise, resulting in ethical risks through complacency, rather than intentional misuse

> *There is a tendency for people to sit back and go, 'Oh, well, I got it off the AI. It's got everything it needs'*

> *There needs to be more critical thinking and a big focus from the degree perspective*

> *We are known for our ethical standards, and AI may not inherit that kind of professional judgement in the response*

What type of AI-related training have you received through your organisation? Please select all that apply. (%)



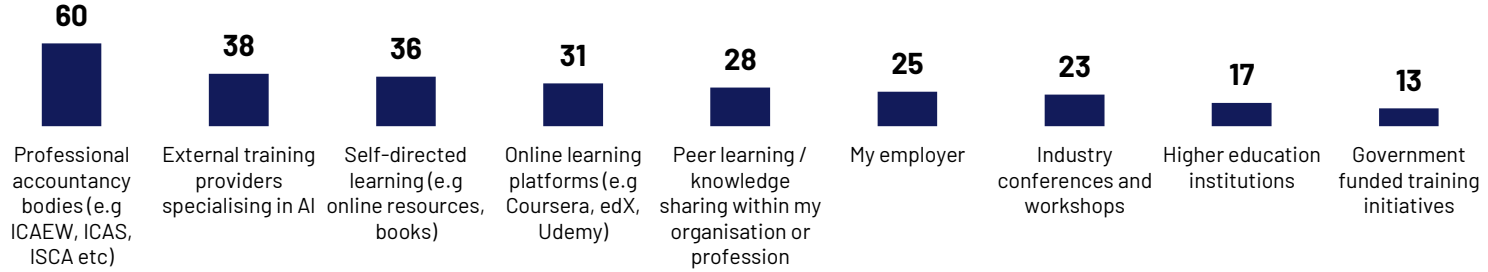
Base: Top left: All professionally active, (TRAIN3) n=2,789; Right: All who participated in any AI-related training programs offered through work, (TRAIN3B) n=1,207. Not shown :Other 1%, Don't know 1%.

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Chartered Accountants look first to their professional body for AI training, and want it to be specialised, practical guidance

- Professional bodies are the most expected source of AI training by far, well ahead of employers.
- Those who look to their professional body most want specialised courses and certification, alongside best-practice guidance specific to accountancy.
- Ethical guidelines, while one of the least-trained topics, is one of the leading areas that Chartered Accountants would like to be educated on by their Chartered Accountancy body.

To better understand the current landscape of AI training in the accountancy profession, please indicate your top three sources from which you would expect Chartered Accountants to receive training on AI and its application in their work? Please select your top three options (%)

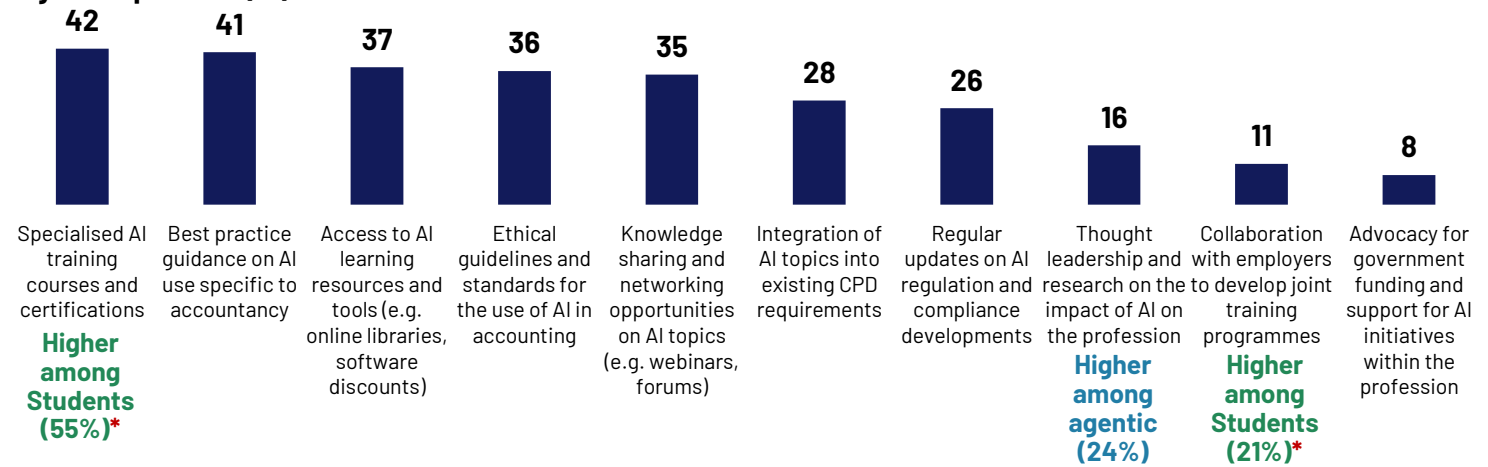


Institutes can act as knowledge-brokers and coordinators

> *The professional body has a big role to play here, to set the tone, to set the pathway…*

> *They can facilitate the process for their members, arrange webinars and trainings and discussion groups where the skills could be shared widely*

You previously stated that you expect your Chartered Accountancy body to play a role in supporting members on AI. Which of the following would you most value from your professional body? Please select your top three. (%)



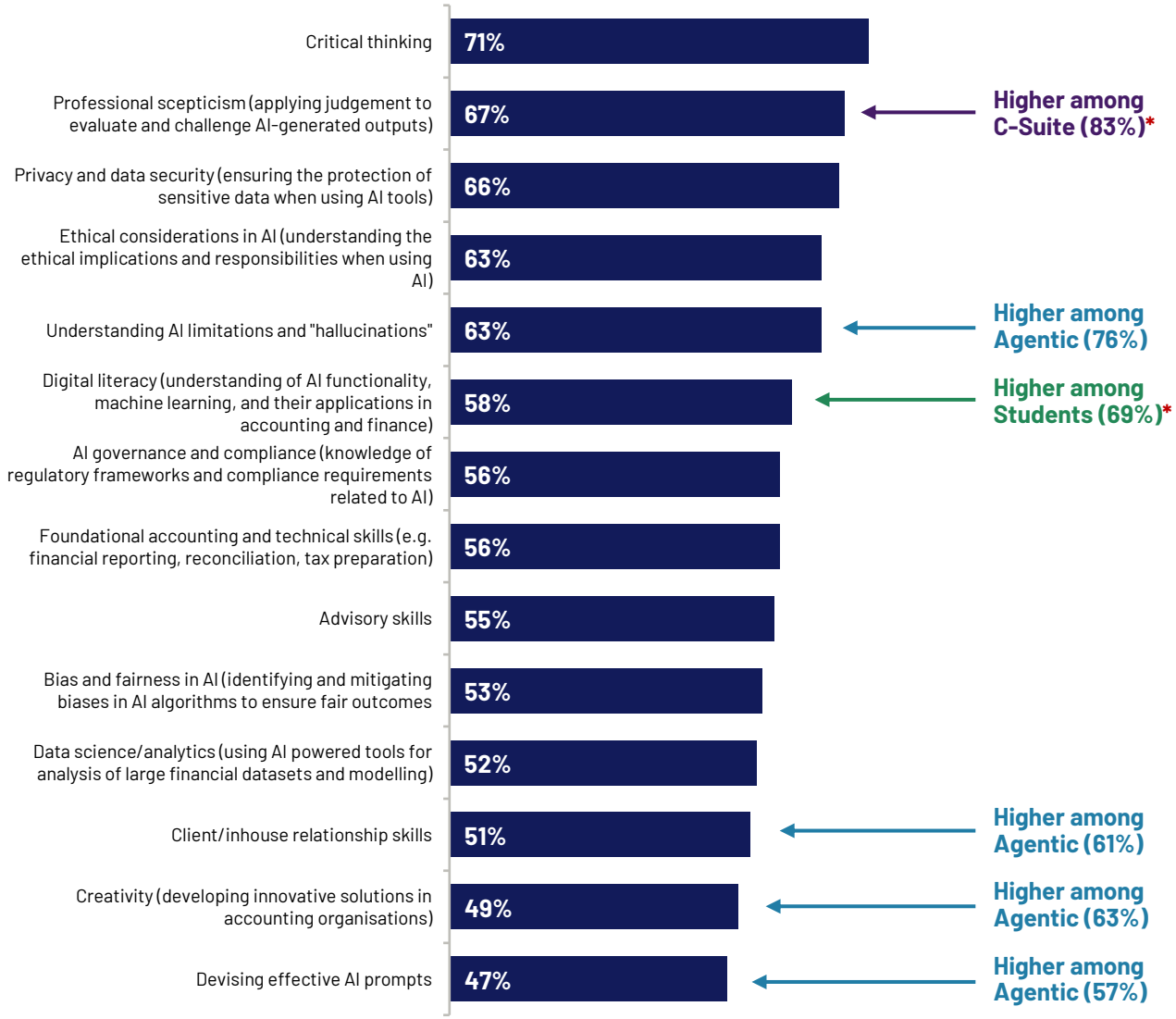
Base: Top: All professionally active, (TRAIN2) n=2,854; Bottom: All who expect their professional body to play a role in supporting members on AI, (PAB1) n=1,699, Subgroups: students n=91*, agentic n=187. *CAUTION: Low base. Not shown: top, Other 1%, None of the above 1%, Don't know 2%; bottom, Other 1%, Don't know <1%.

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Judgement, not prompting, is the skill Chartered Accountants say the age of AI demands most

- Chartered Accountants generally consider all the skills as important, but more nuance can be gained by considering only those considered 'very important' for Chartered Accountants to develop. Critical thinking and professional scepticism are most often rated very important, followed by data privacy, ethics and understanding AI's limitations.
- More technical AI skills, such as writing prompts, hold the lowest importance.

Which of the following skills do you think are most important for Chartered Accountants to develop in the age of AI? (% Very important)



Base: All professionally active, excl. Australia/NZ, (TRAIN1) n=2,382–2,383 (varies by statement), Subgroups: Agentic AI users n=270; C-suite n=151*; students n=143*. *CAUTION: Low base

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5. Governance & Oversight

What does best-practice AI governance look like in Chartered Accountancy today?

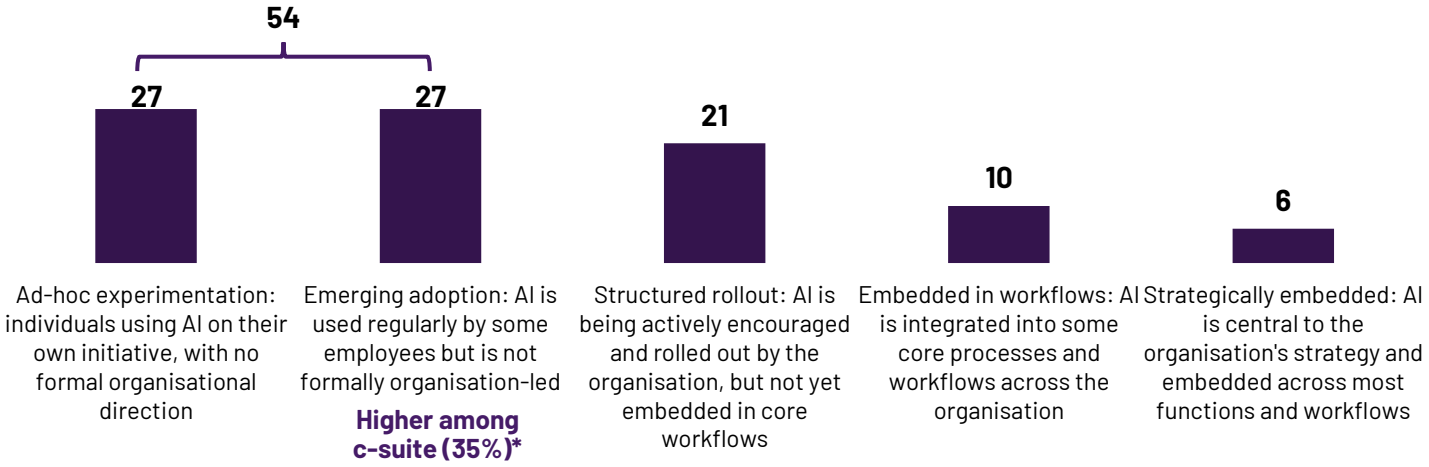
More than half of AI usage is led by the individual rather than their organisation.

- 57% are confident their organisation's AI governance meets professional standards, with similar levels for clear policies, accountability and leadership understanding.
- Over half describe their organisation's AI use as emerging, with 1 in 10 saying it is embedded in core workflows.
- 38% report their employer is not monitoring the use of AI within their organisation, 32% disagree (i.e. they think their employer *is* monitoring). As with all these statements, this is a perception – it is not necessarily a reflection of what employers are or aren't doing.

To what extent do you agree or disagree with the following statements about how AI is being governed and overseen within your organisation? (%)



Which of the following best describes how AI is currently being used within your organisation? (%)



Base: Top: All professionally active as a Chartered Accountant, excl. students and Australia/NZ, (GOV1) n=1,889, subgroups: trained n=797; Bottom: All professionally active as a Chartered Accountant, excl. students, (MAT1) n=2,215, subgroups: c-suite n=197*. *CAUTION: Low base. Not shown: top, neither agree nor disagree (22–24%), don't know (3–5%), not stated (3%); bottom, Don't know 8%.

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THANK YOU

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