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Agentic AI Poised to Change the Way CPAs Work

Sarah Ovaska writes in the *Journal of Accountancy* that, less than three years after the introduction of ChatGPT, the next generation of artificial intelligence (AI) is coming, and it promises to change the way accountants do their jobs. "Agentic AI, as indicated by its name, is an AI that has agency. It has the ability to act autonomously and make decisions. It can set complex goals, plan the steps to achieve those goals and adapt to changing circumstances with little to no human help."

Where generative AI tools like ChatGPT require user-provided, step-by-step prompts, agentic AI uses "sophisticated reasoning and iterative planning to autonomously solve complex, multistep problems," Ovaska quotes Randy Johnston, CEO and co-founder of Network Management Group Inc. as saying.

According to Donny Shimamoto, CPA/CITP, CGMA, founder and managing director of IntrapriseTechKnowlogies LLC, "it will free accountants up more for the analysis and strategy to help people make decisions. It will make our jobs easier and let us really do what we're really designed to do and trained to do." He adds that "agentic AI can autonomously reason and take on multiple-step queries to seek out the most common or predictable answers and build upon that."

In the case of a client presentation, for example, writes Ovaska, "software using agentic AI could be asked to research recent tax law changes and then synthesize that insight into a presentation that can be shared at client meetings. Or it could be asked to produce a year's worth of marketing materials, which would involve determining the audience and goals for the firm by analyzing strategic documents and prior marketing efforts and then creating content and scheduling its distribution on various channels. Agentic AI will also be able to manage customer or client interactions on social media platforms, websites, and other customer-facing platforms."

For those in accounting and finance management, agentic AI will likely be phased into existing software, and users may notice more user-friendly interfaces that can produce more sophisticated results, Shimamoto said.

To determine which existing processes could benefit from agentic AI and which are better left alone for now, the article suggests that accountants and finance professionals get familiar with the new technology and how it works. "In essence, agentic AI will be able to accomplish what robotic process automation (RPA) was promised to do but often missed the mark on because of the inflexibility and complexity that popped up when it was used."

"Think of RPA and generative AI as individual musicians and agentic AI as an orchestra — capable of having multiple agents on their own decision-making missions and then synthesizing all those individual pieces together," Ovaska writes.

Ovaska points out that, "in a profession that has long struggled to train enough CPAs to meet the demand that's out there, agentic AI could make inroads in the staffing crisis by taking over the tasks that have added hours to the workday and kept firms and finance teams from taking on more work."

“These tools are going to increase our productivity and our value and our output,” said Byron Patrick, CPA/CITP, the CEO of VERIFYiQ. “And possibly even give us time back to go on vacation with our families while the bots are doing their work.”

It’s important to remember that AI, whether generative or agentic, can’t do the creative thinking that humans do, the article says. “At the end of the day, AI is still about following processes and looking for the most common or predictable answers — which aren’t always the right ones. Human oversight is still needed, and more strategic decisions and advice should not be handed off to the bots.”

Behavioral shifts will be needed for people to harness agentic AI’s potential, as well as a willingness to see what the technology can do, Patrick advises.

Another hurdle will be for people to understand and accept the results delivered by agentic AI. Generative AI is known to make things up, also known as “hallucinations.” Agentic AI is less prone to those, says Ovaska, but they are still possible. “In addition, accountants likely won’t be privy to the processes agentic AI uses to analyze, reason, and create things on its own. This lack of transparency breeds doubt, and the accounting profession already tends to be skeptical.”

“If things are happening in a black box, it’s hard to trust that output,” says Patrick, who expects it will take time for accountants to develop a better understanding of how AI can help and where caution is needed.

Learn a lot more at [Agentic AI poised to change the way CPAs work](#).