

## Hey! What's New? 2026-22

### How Will Accountants Learn New Skills When AI Does the Work?

Hannah Pitstick points out, in an article in the *Journal of Accountancy*, that “across the profession, automation and artificial intelligence (AI) are taking over much of the repetitive, low-risk work young accountants used to do to learn about systems, controls, and professional skepticism. That leaves the profession with a fundamental question: How do you train accountants when “the training work” is disappearing? She adds that “as a replacement, leaders from the AICPA, academia and firms suggest a system that teaches conceptual mastery, human judgment, technological fluency and adaptability.

Pitstick points out that, according to Carl Mayes, vice president-CPA Candidate Quality & Competency at the AICPA, “the future of accounting training is in teaching key concepts, the core principles that undergird them, and the variables involved in cause-and-effect relationships.” This need now shapes AICPA strategy.

“We just launched an initiative called ‘Profession Ready,’” Mayes explains. “It’s a holistic initiative that is focused on the early-career skills gaps, with a look toward where the puck is going versus where it is today.” At the heart of the initiative is a research project focused on the roles and required skills of early-career and aspiring CPAs, with an emphasis on identifying current gaps and anticipating future needs. Mayes expects findings to be finalized and shared in 2027.

Pitstick notes that David A. Wood, Glenn D. Ardis Professor in the School of Accountancy at Brigham Young University in Provo, Utah, who is a member of the Profession Ready Initiative Advisory Group for research, came up with an approach where students teach AI as part of their training. “Students don’t remember a lot from sitting and listening to a lecture,” he said. “But if they teach somebody else, they remember a ton. So, we thought, what if we had them mentor an AI?”

Instead of reading and testing, students train a deliberately “ignorant” AI until it can pass an exam. “They read a textbook chapter and then have to train an AI until the AI can pass the quiz,” Wood said. “The approach flips learning from passive to active and mirrors how modern professionals will work with AI in practice. The same approach is being used to train people skills.”

Elizabeth Mason, CPA, CEO and founder of High Rock Accounting in the greater Phoenix area, says that another major training shift is the need to understand not just what AI says, but *how* it works. “A large majority of accountants have no understanding of the architecture or the implications of that architecture,” Mason says. That’s why she believes future training must include:

- **Prompt engineering:** Learning how to craft inputs with the right balance of specificity and generality to receive the desired outputs from LLMs.
- **Context design:** Understanding the architecture of the systems you’re using and whether they incorporate contextual engineering on the back end so you can determine the appropriate level of review and critical thinking.

- **Data governance:** Creating frameworks and processes to keep sensitive data secure and ensure all employees know which data is acceptable to feed into LLMs.
- **Model limitations:** Understanding that no system is perfect and that AI has inherent limitations when it comes to contextual nuance and a reliance on imperfect datasets.
- **Source validation:** Knowing how LLMs source information. LLMs like ChatGPT that use a vector database have a higher risk of hallucinations than systems that are using only a graph database and exact references.

Wood describes the future professional mindset as “becoming with AI.” He explains, that while some people approach AI as a machine that simply does the job for them, others consider the output and even challenge it, improving both the results and themselves in the process. “This is the defining difference: AI as a shortcut vs. AI as a cognitive amplifier. Training must explicitly teach the second model.”

Despite the dramatic tools available, Wood argues that the real constraint is not AI, but adoption. “The real bottleneck is the humans in adopting this,” he says. “The tech keeps changing faster than we are able to absorb it.” This means training will never be “done.” It will be perpetual.

For a new era of training to be successful, academia and employers need to collaborate, Wood suggests. “I have found that firms are right in the same spot we are in terms of learning, understanding, and educating their people,” he said. “This is a unique time in history where everybody starts the race at the same level.

For much, much more, see [How will accountants learn new skills when AI does the work?](#).