

Hey! What's New? 2026-31

Five Human Competencies CPAs Need in the AI Age

An article written by a team of CPAs in the *Journal of Accountancy* says that automation and artificial intelligence (AI) are doing more than but they lack the human qualities of nuanced judgment, intuition and emotional understanding. "What gives CPAs an edge is their ability to use technology with wisdom and professional expertise. Tools support, but do not replace, the relationships and connections that only people can bring."

At the center of that evolution are five human-centered competencies: critical thinking, creativity, empathy, strategic vision and the ability to build strong interpersonal relationships. Some of these competencies are learned from scratch, while others develop from inherent human traits. Let's take a look at how each one helps CPAs stand out in the age of AI.

Critical thinking: The authors say that "in automated workflows, systems can surface insights, but someone still needs to interpret the data, challenge assumptions and decide on the appropriate action." As futurist Alvin Toffler put it, "You can use all the quantitative data you can get, but you still have to distrust it and use your own intelligence and judgment."

They say that leaders can strengthen critical thinking on their teams by, for example, shifting conversations from answers to questions. "Instead of asking staff to simply resolve an issue, ask them to explain how they evaluated the information, what assumptions they challenged and what alternative explanations they considered before reaching a conclusion. This reinforces that critical thinking is not about getting to an answer quickly, but about exercising sound judgment in situations where the 'right' answer isn't obvious."

Creativity: The authors point out that AI excels at recognizing patterns in historical data, but it cannot innovate. "Modern business philosophy suggests that creativity is the ability to envision new strategies. CPAs go beyond just interpreting numbers because clients (or the CEO or CFO in corporate accounting) expect innovation."

For example, they say, "AI can analyze data, interpret financials and support idea generation, but human input is still essential to determine which opportunities truly align with a business strategy, industry dynamics, or long-term goals."

Empathy: This involves understanding and responding with compassion. In a trust-based profession, this competency is essential. "Technological change often evokes a fear of being left behind, of

losing relevance, or even of losing a job. Empathy helps leaders guide their teams through uncertainty, particularly across generations or with staff who have varying levels of comfort with new tools. A widely accepted adage in business is that empathy builds trust, and trust builds relationships.”

They point out that “a simple expression of empathy can have an outsized impact. Clearly articulating an understanding of another person’s experience — for example, ‘You were left off the email distribution list. Whether intentional or not, that must have been frustrating.’ — validates their perspective and reduces defensiveness. Empathy becomes even more powerful when it informs action. A leader who recognizes that frustration might follow up by clarifying communication processes, adjusting workloads or checking to ensure expectations are aligned.”

Strategic vision: AI can model risks and forecast trends, but it cannot lead with vision, the authors emphasize. “Humans can learn strategic visioning, and doing so allows them to interpret data through the lens of mission, long-term value and emerging opportunities. Turning that vision into reality requires seeing patterns, anticipating second-order effects and translating complexity into a clear direction an organization can rally behind.”

Interpersonal relationships: The authors stress that, “at its core, the accounting profession is about people. Relationships are built on trust, which is cultivated through communication, consistency and collaboration. Technology may increase efficiency, but it doesn’t build rapport, inspire teams or provide reassurance during times of uncertainty. A widely circulated piece of advice on professional networking sites suggests that technical skills might get you hired, but relationships are often what enable long-term growth and advancement.”

They add that you also need to consider relational intelligence, “the ability to intentionally build, maintain, and deepen professional relationships through trust, empathy and effective communication. It draws from emotional intelligence but focuses specifically on how individuals connect and collaborate with others. In a people-driven profession like accounting, relational intelligence is a critical leadership capability. By exercising empathy, leaders build trust; by nurturing trust, they strengthen relationships; and by strengthening relationships, they create the conditions for sustained success.

For a whole lot more, read [5 human competencies CPAs need in the AI age](#).

