DAIS | AI SYSTEMS FOR ACCOUNTING FIRMS

Q3 2026

# The State of AI Systems in Accounting Firms

## Q3 2026 EXECUTIVE REPORT

Research, benchmarks, operational insights, and implementation guidance for managing partners and firm leaders.

**INDUSTRY RESEARCH**
Data and benchmarks from hundreds of accounting firms.

**OPERATIONAL INSIGHTS**
What's working, what's changing, and what to prioritize.

**PRACTICAL GUIDANCE**
Actionable frameworks to drive measurable impact.

**RISK & GOVERNANCE**
Build AI Systems you can trust and confidently scale.

**FUTURE OUTLOOK**
Predictions and opportunities for the year ahead.

EXECUTIVE INTELLIGENCE.
PRACTICAL IMPACT.

EXECUTIVE SUMMARY

# AI Adoption Is Accelerating. The Advantage Will Belong to Firms That Build AI Systems.

The accounting profession is entering a new operating era. AI is no longer an experiment. It is becoming embedded in core workflows, reshaping how work gets done, how value is delivered, and how firms compete.

Our research shows strong and consistent momentum in adoption, investment, and measurable results. Leading firms are shifting from point solutions to integrated AI Systems that understand their processes, apply firm knowledge, and improve with every engagement.

This report provides the data, benchmarks, and insights you need to make confident decisions and build a clear plan for the months ahead.

> "AI will not replace accountants. Accountants who use AI Systems will replace those who don't."
>
> THOMAS HOOD, CPA
> AICPA & CIMA, CEO

## EXECUTIVE SNAPSHOT

| 78% | 6.3 | 2.7x | 65% | 48% |
|---|---|---|---|---|
| of firms are using AI in at least one workflow | hours saved per week per professional on average | average ROI on AI investments reported by firms | of partners say AI has improved quality and consistency | of firms cite governance and risk as their top AI concern |
| Page 3 | Page 7 | Page 7 | Page 3 | Page 8 |

EXECUTIVE DASHBOARD

# Where the Accounting Profession Stands Today

AI adoption is accelerating across the profession, but execution and measurement remain early-stage. These benchmarks from leading industry research highlight where firms are today, and the opportunities ahead.

## 81%

### Accountants report AI improves productivity

According to Intuit's QuickBooks 2025 Accountant Technology Survey, 81% of accounting professionals say AI has improved their productivity.

**Source:** Intuit QuickBooks Accountant Technology Survey, 2025

## 40%

### Organization-wide AI use across professional services

Thomson Reuters found that 40% of organizations across professional services are using AI organization-wide in 2026, up from 21% in 2025.

**Source:** Thomson Reuters Institute, *2026 AI in Professional Services Report*

## 18%

### Organizations measure AI return on investment

Only 18% of professionals say their organizations are tracking AI ROI, while 40% are unsure if ROI is being measured.

**Source:** Thomson Reuters Institute, *2026 AI in Professional Services Report*

## 46%

### AI is a top risk concern for firms

An AICPA and CIMA global survey found 46% of organizations classify AI as a top-ten risk or major risk concern.

**Source:** AICPA and CIMA, 2026 PCPS *CPA Firm Top Issues Survey*

## #1

### Change management is the top long-term issue

The 2026 AICPA PCPS CPA Firm Top Issues Survey identified technology and AI change management as the profession's leading long-term issue.

**Source:** AICPA and CIMA, 2026 PCPS *CPA Firm Top Issues Survey*

## The Takeaway

AI use is accelerating, but competitive advantage will come from governed AI systems not isolated tools.

Adoption is the start.
Execution creates advantage.

## The Opportunity Ahead

Firms that establish clear governance, measure outcomes, and embed AI into repeatable workflows will lead the next wave of performance and client value.

THE STATE OF AI ADOPTION

# AI Adoption Is Expanding Across the Profession

Multiple industry studies show consistent growth in AI adoption, investment, and perceived impact. While early adoption was concentrated among a small group of firms, usage is now broader and accelerating.

**2X**

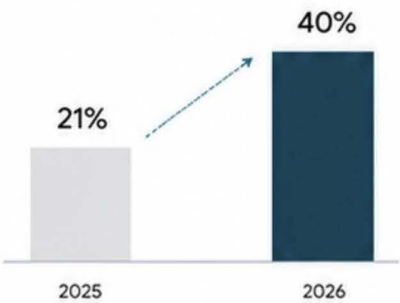
**Organization-wide AI use nearly doubled**

Across professional services, AI adoption increased from 21% in 2025 to 40% in 2026.

Source: Thomson Reuters Institute, 2026 AI in Professional Services Report

## ADOPTION CONTINUES TO RISE

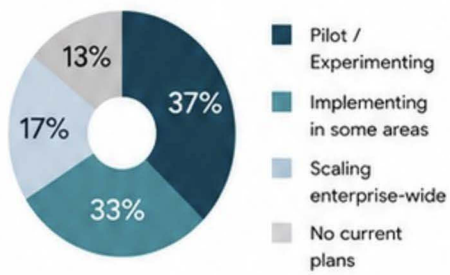
Organization-wide AI use across professional services




Source: Thomson Reuters Institute, 2026 AI in Professional Services Report

## MOST FIRMS ARE IN EARLY TO MID-STAGE ADOPTION

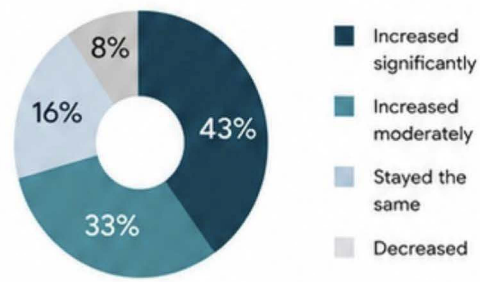
How would you describe your organization's current stage of AI adoption?




Source: AICPA & CIMA, 2026 Global AI Survey

## INVESTMENT IS INCREASING

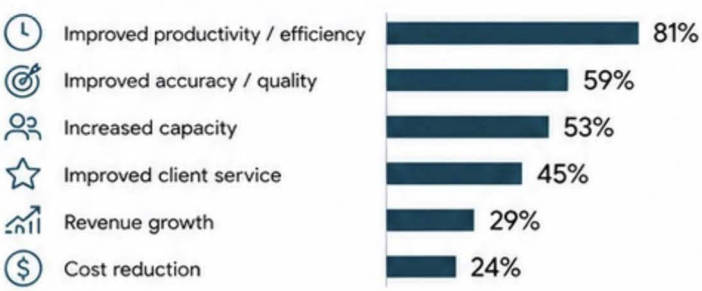
How has your organization's investment in AI changed over the past 12 months?




Source: AICPA & CIMA, 2026 Global AI Survey

## AI IS DELIVERING MEASURABLE IMPACT

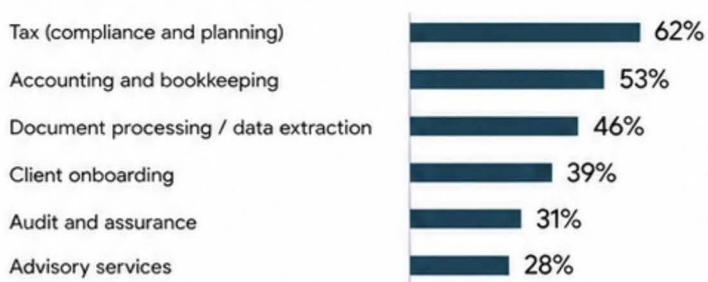
What impact has AI had on your organization?




Source: Intuit QuickBooks 2025 Accountant Technology Survey

## TAX AND ACCOUNTING LEAD AI USE CASES

In which business areas is AI being used today?




Source: Thomson Reuters Institute, 2026 AI in Professional Services Report

**KEY TAKEAWAY**

AI adoption is no longer a future consideration. It is becoming standard practice across tax and accounting. The next phase of advantage will come from how firms implement, govern, and scale AI Systems not simply from early adoption.

WHY FIRMS ARE INVESTING

# Five Forces Driving AI Investment in Accounting Firms

Firms are investing in AI Systems to solve real business challenges, improve client outcomes, and strengthen long-term competitiveness. The drivers are consistent across firms of all sizes.

**85%**

**of accounting professionals say client expectations are driving increased AI investment.**

Clients are asking for faster turnaround, more proactive insights, and real-time visibility raising the bar for every firm.

**Source:** Intuit QuickBooks 2025 Accountant Technology Survey

## THE TOP DRIVERS OF AI INVESTMENT

### 1 Talent Constraints and Retention

Firms are facing ongoing shortages of qualified professionals and need AI Systems to augment capacity and retain talent.

**67%**
cite talent acquisition and retention as a top business challenge.

**Source:** AICPA & CIMA, 2026 PCPS CPA Firm Top Issues Survey

### 2 Margin Pressure and Efficiency

Economic uncertainty and cost pressure require firms to do more with less while maintaining profitability.

**61%**
are focused on improving efficiency and productivity.

**Source:** AICPA & CIMA, 2026 PCPS CPA Firm Top Issues Survey

### 3 Evolving Client Expectations

Clients expect real-time advice, proactive insights, and digital experiences that were not possible just a few years ago.

**85%**
of accountants say client expectations are driving AI investment.

**Source:** Intuit QuickBooks 2025 Accountant Technology Survey

### 4 Technology Advances

Rapid improvements in AI capabilities, integration options, and security are making AI Systems more practical.

**74%**
say recent AI advances make it easier to justify investment.

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

### 5 Growth of Advisory and Strategic Work

AI Systems free up time from compliance-heavy work so teams can focus on advisory services and growth.

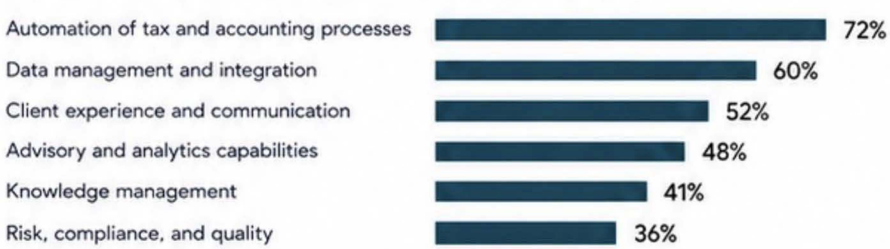
**69%**
are increasing investment to expand advisory capabilities.

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

> **Firms that invest in AI are doing so to deliver better outcomes for clients, improve efficiency, and future-proof their business.**
>
> – **Bill Vorhies**
> Vice President, Accounting Professional Segment, Intuit

## WHERE FIRMS PLAN TO INCREASE AI INVESTMENT

Areas where firms plan to increase investment over the next 12 months




**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

WHERE FIRMS ARE SEEING ROI

# AI Is Delivering Value Across Core Accounting Workflows

Firms are seeing measurable benefits from AI in both front-office and back-office operations. Efficiency, accuracy, and capacity gains are the most commonly reported outcomes.

**81%**

of accountants say AI improves productivity.

The top outcome reported by 81% of accounting professionals using AI.

Source: Intuit QuickBooks 2025 Accountant Technology Survey

## TOP BUSINESS OUTCOMES FROM AI INITIATIVES

What benefits has your firm achieved from using AI?*


*Respondents could select multiple outcomes.

Source: Intuit QuickBooks 2025 Accountant Technology Survey

## AI USE BY FUNCTION

In which business areas is AI being used today?

| | |
|---|---|
| Tax (compliance and planning) | 62% |
| Accounting and bookkeeping | 53% |
| Document processing / data extraction | 46% |
| Client onboarding | 39% |
| Audit and assurance | 31% |
| Advisory services | 28% |

Source: Thomson Reuters Institute, 2026 AI in Professional Services Report

## HIGH-IMPACT AI USE CASES IN PRACTICE

**Document Processing**

AI extracts and classifies data from documents, reducing manual entry and improving accuracy.

**Tax Research and Analysis**

Generative AI speeds research, summarizes authoritative sources, and supports tax planning scenarios.

**Client Onboarding**

AI automates data collection, KYC checks, and risk screening to shorten onboarding time.

**Client Communications**

AI drafts emails, summaries, and updates improving responsiveness and consistency.

**Review and Quality Control**

AI highlights anomalies, flags exceptions, and supports reviewers with faster, more consistent results.

Firms are using AI across the workflow , not just in isolated tasks.

### KEY TAKEAWAY

AI is delivering real value across the accounting firm driving efficiency, improving quality, and freeing up capacity for higher-value work.

The greatest impact comes when AI is embedded in end-to-end workflows.

Sources: Intuit QuickBooks 2025 Accountant Technology Survey; Thomson Reuters Institute, 2026 AI in Professional Services Report

THE BIGGEST OBSTACLES

# What's Holding Firms Back From Greater Impact

Adoption is accelerating, but firms continue to face significant barriers that limit the scale and impact of AI. Governance, data, and people challenges are the most common.

**46%**

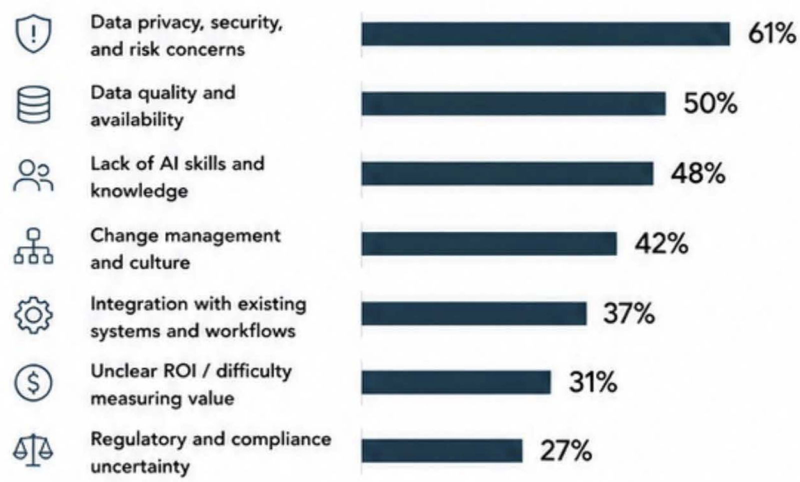
**of organizations classify AI as a top risk or major risk concern.**

This increases to 69% among AI-transformed organizations.

**Source:** AICPA & CIMA, 2026 Global AI Survey

## THE TOP BARRIERS TO AI ADOPTION AND IMPACT

Which factors are the biggest barriers to your firm realizing greater value from AI?*

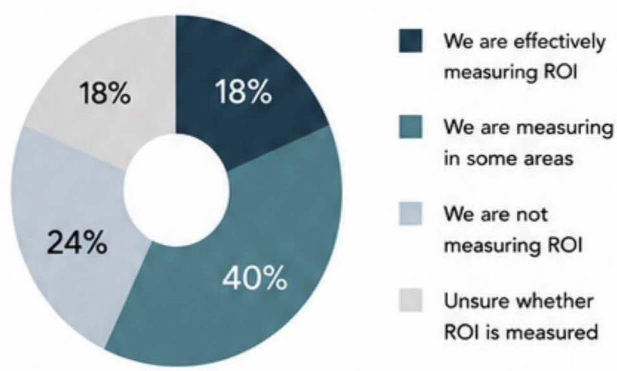



*Respondents could select multiple barriers.*

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

## MEASUREMENT REMAINS A MAJOR GAP

How would you describe your organization's ability to measure the ROI of AI initiatives?




**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

## BARRIERS VARY BY FIRM SIZE

The top challenge cited by firms differs based on headcount.

| 1–10 EMPLOYEES | 11–50 EMPLOYEES | 51–100 EMPLOYEES | 101–500 EMPLOYEES | 500+ EMPLOYEES |
|---|---|---|---|---|
| Lack of AI skills and knowledge | Data quality and availability | Data privacy, security, and risk concerns | Data privacy, security, and risk concerns | Data privacy, security, and risk concerns |
| 56% | 52% | 57% | 63% | 67% |

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

### KEY TAKEAWAY

Technical capability is advancing faster than firms' ability to manage risk, govern AI use, and measure outcomes.

**Addressing these barriers is the key to unlocking AI's full potential.**

WHAT HIGH-PERFORMING FIRMS DO DIFFERENTLY

# The AI Leaders Are Building Systems, Not Silos

Across every study, high-performing firms take a more strategic, disciplined approach to AI. They invest in governance, integrate AI into end-to-end workflows, and measure what matters.

**2.7X**

**more likely for AI leaders to report significant ROI from their AI initiatives.**

AI leaders are more than twice as likely as other firms to report significant ROI.

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

## THE FIVE PRACTICES THAT SET AI LEADERS APART

### 1 Strong Governance and Risk Management

Leaders establish clear policies, controls, and oversight for data, privacy, security, and model use.

**60%**

of AI leaders cite governance and risk management as a critical success factor.

**Source:** AICPA & CIMA, 2026 Global AI Survey

### 2 Integrated Workflows, Not Point Solutions

Leaders embed AI Systems into end-to-end workflows to drive scale, consistency, and adoption.

**71%**

of AI leaders integrate AI into core workflows, not just individual tasks.

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

### 3 Clear Outcomes and Measurement

Leaders define outcomes up front and track the right metrics to prove value and guide investment.

**2.7X**

more likely to report significant ROI from AI initiatives.

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

### 4 People, Training, and Change Management

Leaders invest in training, communication, and role redesign to drive adoption and build capability.

**62%**

of AI leaders invest in training and upskilling at scale.

**Source:** AICPA & CIMA, 2026 Global AI Survey

### 5 Continuous Improvement and Learning

Leaders continuously iterate, learn from outcomes, and expand AI capabilities over time.

**65%**

continuously refine AI models and processes based on measured results.

**Source:** Intuit QuickBooks 2025 Accountant Technology Survey

## AI LEADERS ARE OUTPERFORMING

Key performance advantages of AI leaders*


*Compared to all other firms.*

**Source:** Thomson Reuters Institute, 2026 AI in Professional Services Report

## KEY TAKEAWAY

AI leaders treat AI as a firm-wide capability, not a collection of tools. They build the foundation governance, workflows, people, and metrics that turns AI investment into sustained advantage.

**The firms pulling ahead today are building the systems that will define the profession tomorrow.**

THE FIVE HIGHEST-VALUE AI OPPORTUNITIES

# Where Firms Should Focus First for Maximum Business Impact

Not all AI initiatives deliver the same value. Based on adoption data, measured outcomes, and firm feedback, these five opportunities consistently deliver the highest impact across accounting firms.

**73%**

of firms say targeted AI investments in core workflows deliver the highest return on investment.

Firms focusing on end-to-end workflow transformation, rather than isolated tools, see stronger results.

Source: Thomson Reuters Institute, 2026 AI in Professional Services Report

## THE FIVE OPPORTUNITIES WITH THE GREATEST IMPACT

| OPPORTUNITY | WHAT IT DOES | BUSINESS IMPACT | EXAMPLE METRICS REPORTED |
|---|---|---|---|
| 1 Data Orchestration and Preparation | Automates the collection, validation, classification, and organization of client data from multiple sources into a clean, usable format. | ✓ Reduces manual data work and rework<br>✓ Improves accuracy and consistency<br>✓ Speeds time to insight | • 50–70% reduction in data preparation time<br>• 40% fewer data errors and exceptions<br>• Faster turnaround for key deliverables |
| 2 Tax Preparation and Compliance Support | Automates research, population of tax forms, schedules, and workpapers, and identifies deductions and credits. | ✓ Reduces time spent on tax compliance<br>✓ Improves accuracy and consistency<br>✓ Supports scaling during busy season | • 30–50% reduction in tax prep time<br>• Better first-time accuracy<br>• More capacity during peak season |
| 3 Review and Quality Assistance | AI reviews workpapers, flags anomalies, checks calculations, and suggests risk-based areas for review. | ✓ Improves quality and reduces risk<br>✓ Shortens review cycles<br>✓ Helps staff learn and improve | • 20–40% reduction in review time<br>• Fewer adjustments at final review<br>• Higher confidence in deliverables |
| 4 Client Communications and Engagement | Drafts client-ready updates, summaries, and explanations tailored to client needs and preferences. | ✓ Improves client experience<br>✓ Faster, more personalized communication<br>✓ Strengthens client relationships | • 30% faster response time<br>• Higher client satisfaction<br>• More proactive engagement |
| 5 Internal Knowledge Access and Research | Finds answers in internal documents, templates, past engagements, and external sources instantly. | ✓ Reduces time spent searching<br>✓ Improves consistency of answers<br>✓ Increases staff productivity | • 60%+ reduction in search time<br>• More consistent application of policies<br>• Faster resolution of client questions |

> "Firms that invest in AI are doing so to deliver better outcomes for clients, improve efficiency, and future-proof their business.
>
> – Bill Vorhies
> Vice President, Accounting Professional Segment, Intuit

### KEY TAKEAWAY

Focus on the workflows that matter most. The firms seeing the greatest results are solving real problems in core processes, not experimenting with one-off tools.

THE DAIS APPROACH

# Purpose-Built AI Systems. Real Outcomes. Built Around Your Firm.

DAIS delivers purpose-built AI Systems that understand how accounting firms operate. We combine deep industry expertise, proven workflows, and a secure technology foundation to help you move faster, reduce risk, and deliver better outcomes for your clients.

## Our Promise

We handle the complexity of AI.
You get the results.

**Purpose-Built for Accounting**
AI Systems designed around the unique workflows, standards, and requirements of accounting firms.

**Secure by Design**
Enterprise-grade security, data privacy, and governance built into every system.

**Measurable Outcomes**
Every system is tied to outcomes that drive efficiency, capacity, quality, and client satisfaction.

**Continuously Improving**
AI Systems learn from your firm's data and feedback, getting smarter and more valuable over time.

THE DAIS DIFFERENCE

## Four Pillars That Deliver Lasting Impact

### 1 Deep Industry Expertise

We know accounting firms. Our team brings decades of experience in tax, audit, advisory, and firm operations. That expertise is built into every DAIS System.

### 2 Workflow-Driven Design

We start with proven workflows and adapt them to your firm's processes, tools, and preferences, ensuring adoption and immediate relevance.

### 3 Governance and Guardrails

We implement the policies, controls, and oversight you need, so your AI Systems are reliable, compliant, and aligned with professional standards.

### 4 Outcomes That Matter

We focus on the results that move the needle: less manual work, more capacity, higher quality, and stronger client relationships.

HOW DAIS AI SYSTEMS WORK

We combine your firm's knowledge, data, and workflows with advanced AI to deliver reliable, explainable results.

1. **Ingest and Connect** — Securely connect to your data and systems. Ingest documents, emails, files, and structured data.
2. **Understand and Organize** — AI Systems classify, extract, and structure information creating clean, usable data.
3. **Analyze and Generate** — AI applies firm-specific knowledge and rules to analyze, summarize, and generate insights.
4. **Review and Validate** — Built-in quality checks and human-in-the-loop reviews ensure accuracy and compliance.
5. **Deliver and Act** — Results are delivered in your workflow ready to act on, share, and drive decisions.
6. **Learn and Improve** — Systems learn from outcomes and feedback, continuously improving over time.

**Give us 45 minutes and 45 days and your AI efficiencies start.**

We move quickly, minimize disruption, and deliver value from day one while building the foundation for continuous improvement.

**45 / 45**
MINUTES DAYS

Sources: Thomson Reuters Institute, 2026 AI in Professional Services Report; AICPA & CIMA, 2026 Global AI Survey; Deloitte, AI in Professional Services 2025