



The AI adoption paradox

Why audit and advisory firms
struggle to turn vision into execution



Audit and advisory firms face a paradox: AI clearly delivers results, yet adoption stalls.

In an independent study of 350 leaders across U.S. audit and advisory firms, nearly every respondent affirmed AI's importance for competitiveness – but inside their own organizations, execution consistently falters.

Survey disclosure

This independent study surveyed 350 audit and advisory leaders through global research panels that comply with ISO 20252 and ESOMAR standards. Respondents were randomly sampled, double-screened for relevance, and surveyed under a double-blind design. Data quality was ensured through AI-driven fraud detection (Trust Score), supplier vetting, secure server-to-server connections, removal of speeders and bots, and oversight by a dedicated Trust & Safety team. All responses were validated and benchmarked against independent studies confirming superior sample quality. Findings are statistically valid at the 95% confidence level with a $\pm 5\%$ margin of error.

About the respondents

Findings are based on an independent survey of 350 audit and advisory leaders across firms ranging from boutiques with under 50 employees to global networks with over 5,000. Respondents represent senior roles including Partners, Directors, and Managers responsible for engagement delivery, technology strategy, and firm operations.

For full demographic details and survey methodology, see appendix.

The headline is clear:

Belief is not the problem. Execution is.

Summary



94% report engagements are faster with AI, but **83%** admit their firm's vision does not align with execution.



88% still rely on manual data collection and **80%** on documentation, even as **90%** say AI reduces workloads.



81% credit AI with improved profitability, yet **81%** also report rollouts abandoned due to resistance.



60% cite workload as the top driver of burnout; **96%** believe AI could improve balance and **91%** say it would increase retention.



88% of senior leaders remain heavily involved in manual tasks, but **92%** say AI shifts their role to oversight and **81%** to strategy.



Firms have moved past the question of whether AI is valuable. They are stuck on the harder question of how to sustainably embed it into the way the profession actually works.

This report explores the gap between conviction and execution, quantifies the costs of stalled adoption, and highlights the practices of firms that are moving ahead. At stake is not just efficiency, but the profession's ability to deliver quality at scale, sustain its workforce, and remain trusted by clients in a market where speed and insight are no longer optional.

The paradox:

Belief vs. execution

Firms are not skeptical of AI. In fact, adoption at the pilot level has been extraordinarily promising: engagements close faster, workloads lighten, and profitability improves. The paradox is that these gains rarely scale. Leaders articulate bold AI visions, but execution falters at the practice level.

This gap between conviction and operational reality is the adoption deficit. It explains why firms can point to successful pilots but still struggle with day-to-day delivery models built on email chains, manual reconciliations, and disconnected systems.



94%

say engagements
are faster with AI

83%

acknowledge vision
doesn't align with
execution

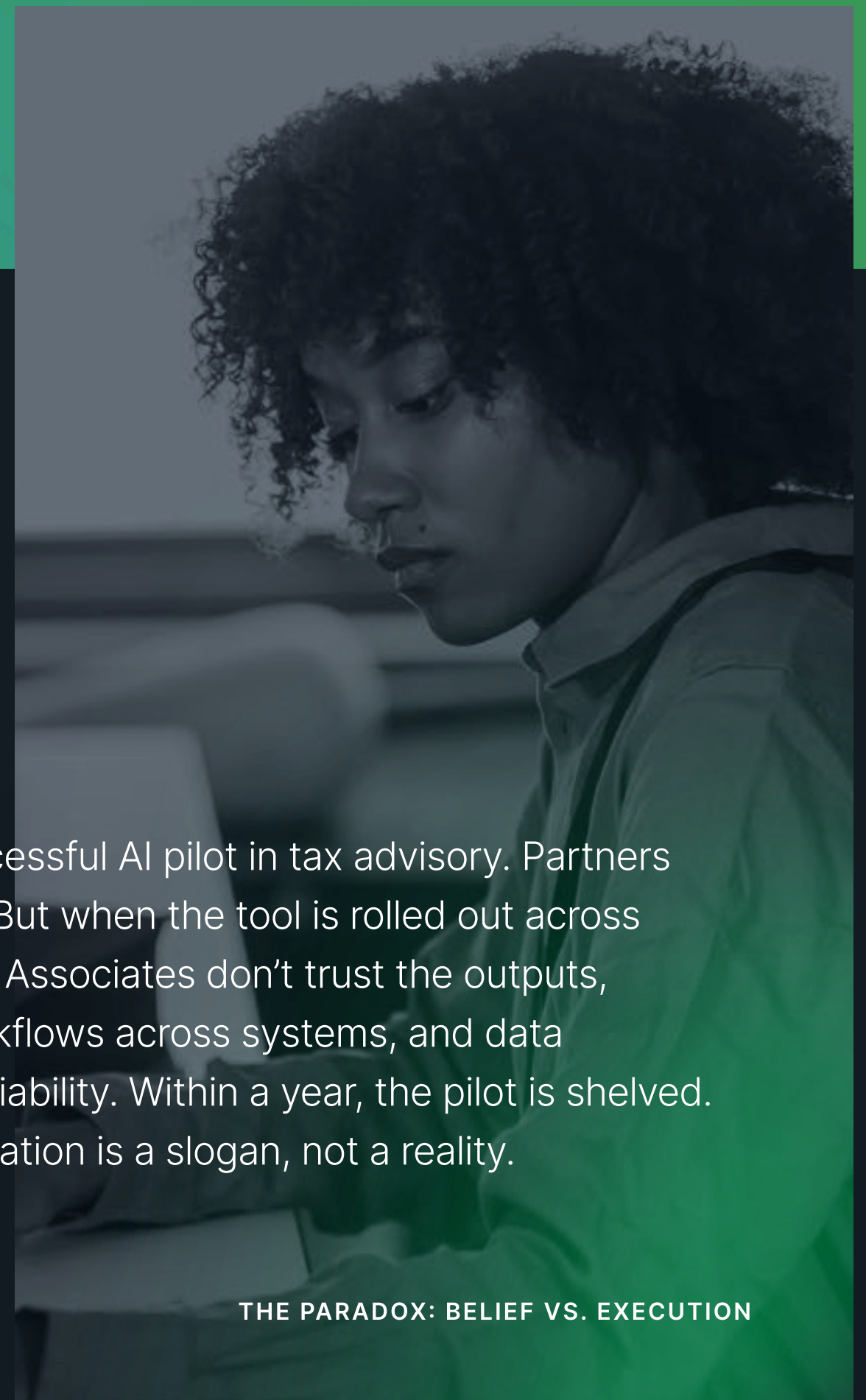
Why this matters

Belief in AI is already universal; differentiation now comes from execution. Firms that fail to operationalize AI risk a widening gap between what they promise clients and what they can deliver. Those that close the gap will define the next standard of practice.



Scenario

A top-50 firm launches a successful AI pilot in tax advisory. Partners trumpet the efficiency gains. But when the tool is rolled out across three regions, adoption stalls. Associates don't trust the outputs, managers can't reconcile workflows across systems, and data inconsistencies undermine reliability. Within a year, the pilot is shelved. The message to clients: innovation is a slogan, not a reality.



The profession operates under more pressure than ever before. Regulatory requirements expand year after year. Clients expect real-time transparency. Yet the backbone of engagement delivery remains manual: associates copy-paste evidence, managers reconcile spreadsheets, and partners sign off on inconsistent documentation.

Operational pressure is rising

Manual data collection remains the norm

Do you rely heavily on manual data collection in your work?





90%
say AI reduces
workloads

but



88%
still rely on manual
data collection

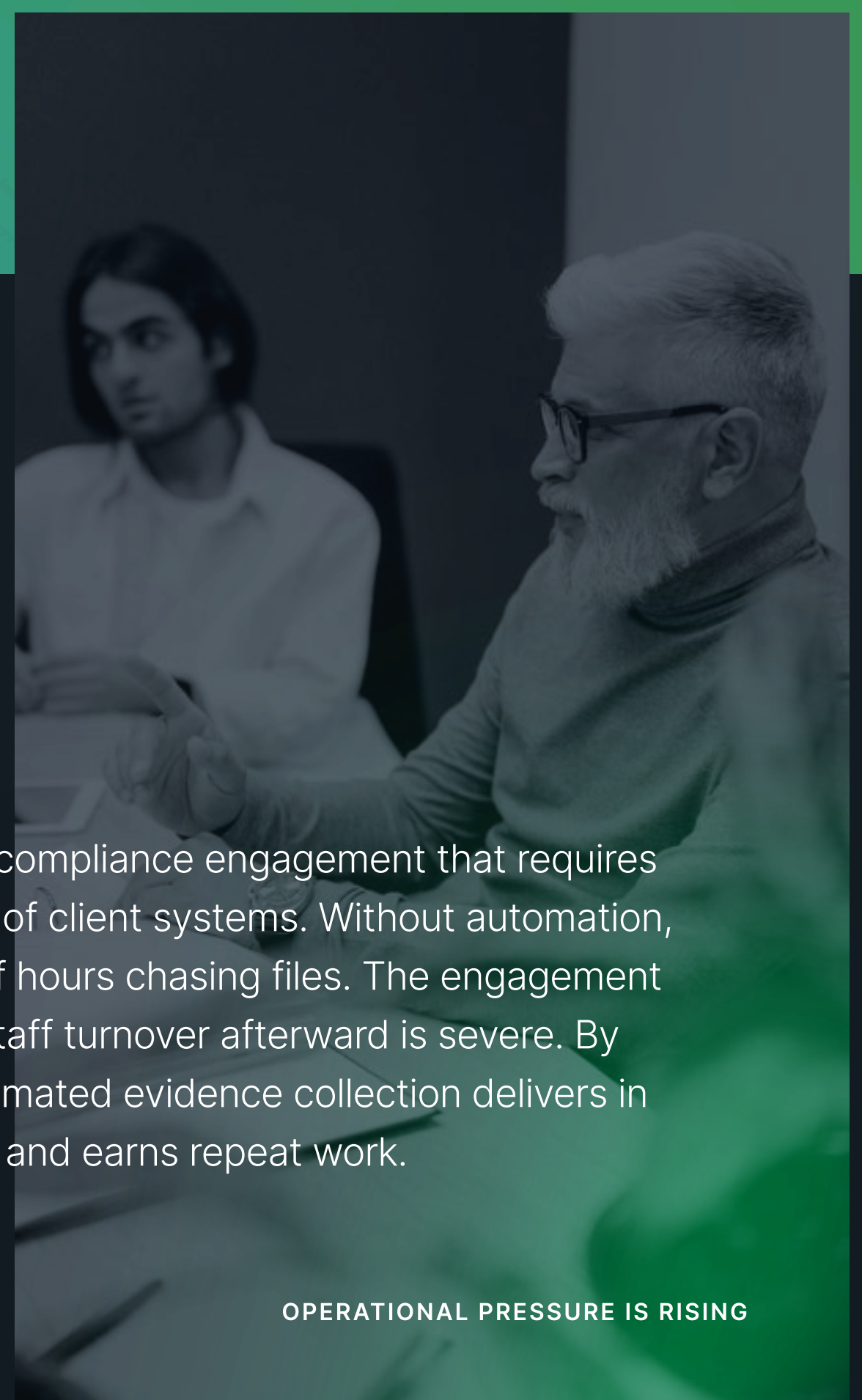
Why this matters

Manual work isn't just inefficient, it caps scalability. Firms cannot grow profitably if each new engagement requires exponential increases in staff time. Manual processes are also brittle: every handoff introduces risk, every late-night reconciliation creates burnout.



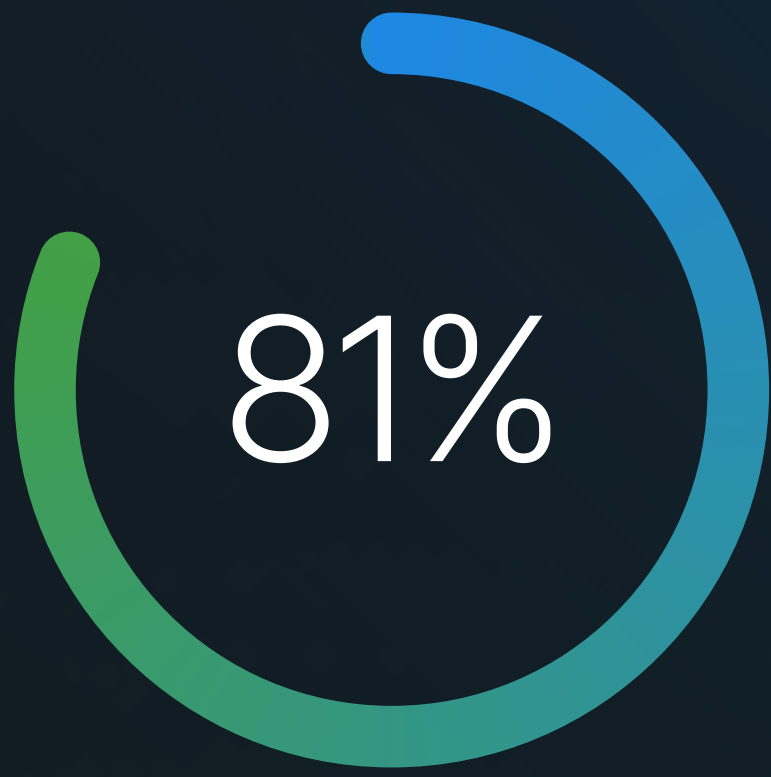
Scenario

A mid-sized firm wins a large compliance engagement that requires pulling evidence from dozens of client systems. Without automation, associates spend hundreds of hours chasing files. The engagement barely breaks even, and the staff turnover afterward is severe. By contrast, a peer firm that automated evidence collection delivers in half the time, retains its team, and earns repeat work.



Proof AI works

When AI is deployed effectively, the benefits are unmistakable. Engagements run faster, workloads decrease, and margins improve. Associates spend more time on analysis, managers orchestrate rather than execute, and partners focus on strategy and client relationships.



directly attribute
profitability gains to
AI adoption



saw faster
engagements



reduced manual
workloads



improved
profitability

Why this matters

The proof points are no longer theoretical. Firms that operationalize AI strengthen their client relationships by delivering faster, higher-quality engagements. They strengthen their people model by giving professionals more meaningful work. And critically, they strengthen their economics: 81% of leaders in the study directly attribute profitability gains to AI adoption. This is among the first clear industry-wide signals that AI is not just reducing effort, it is expanding margins in measurable ways.

81% of leaders directly attribute profitability gains to AI adoption

For firms, that profitability story plays out across multiple levers



Engagement economics

With **94%** reporting faster delivery and **90%** citing reduced manual workloads, the same team can complete more work *without* additional headcount.



Utilization gains

By cutting out low-value manual steps, staff hours are reallocated to client-facing activities and higher-value advisory services, improving both billable utilization and realization.



Retention savings

91% say AI adoption improves retention. Lower attrition translates into reduced recruiting and training costs, which have been mounting as the profession faces ongoing talent shortages.

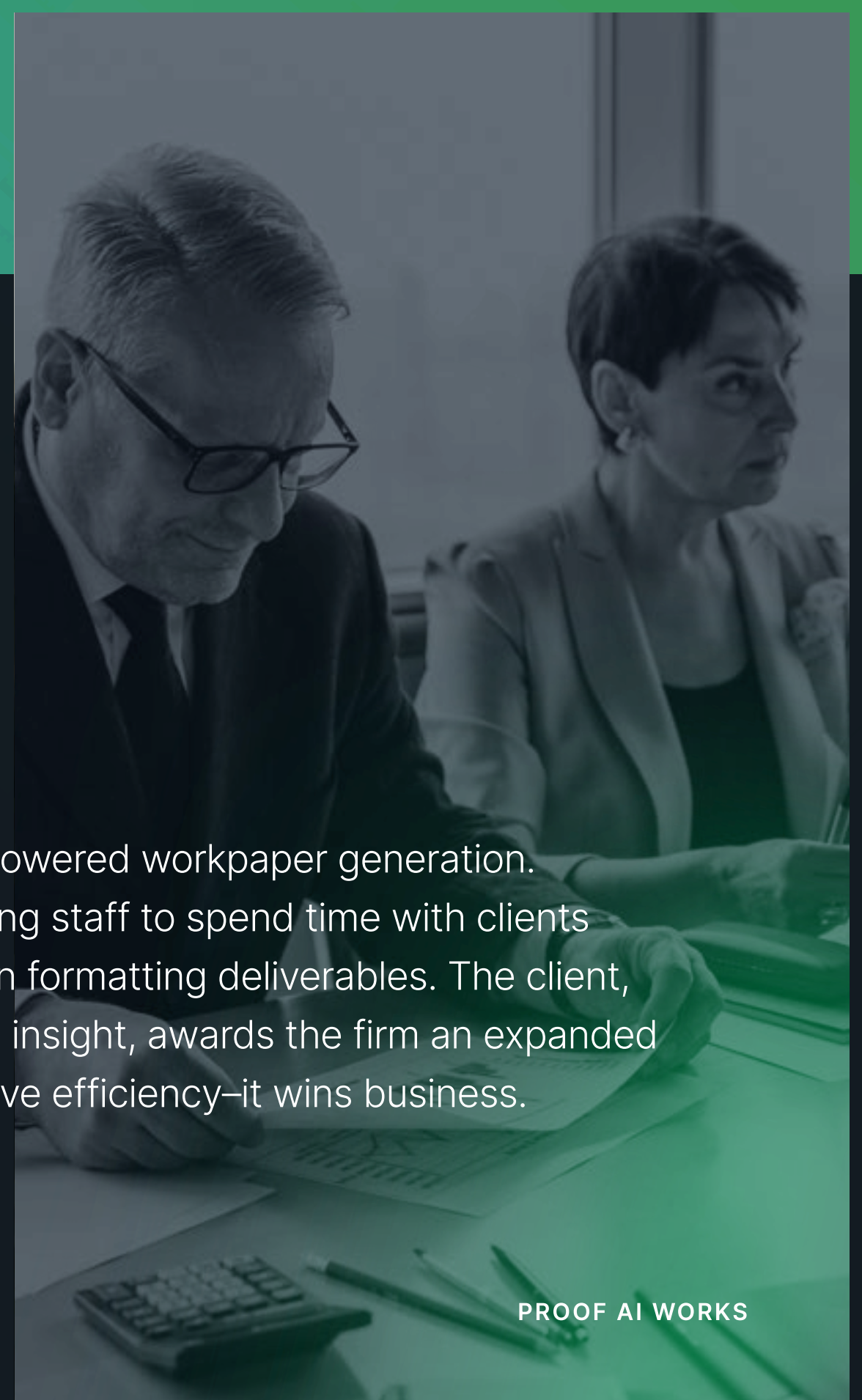
Taken together, these dynamics make AI one of the few levers available that can simultaneously lower cost-to-serve, increase client satisfaction, and expand partner profitability.

For an industry accustomed to razor-thin margins, the ability to point to direct margin uplift is a watershed moment.



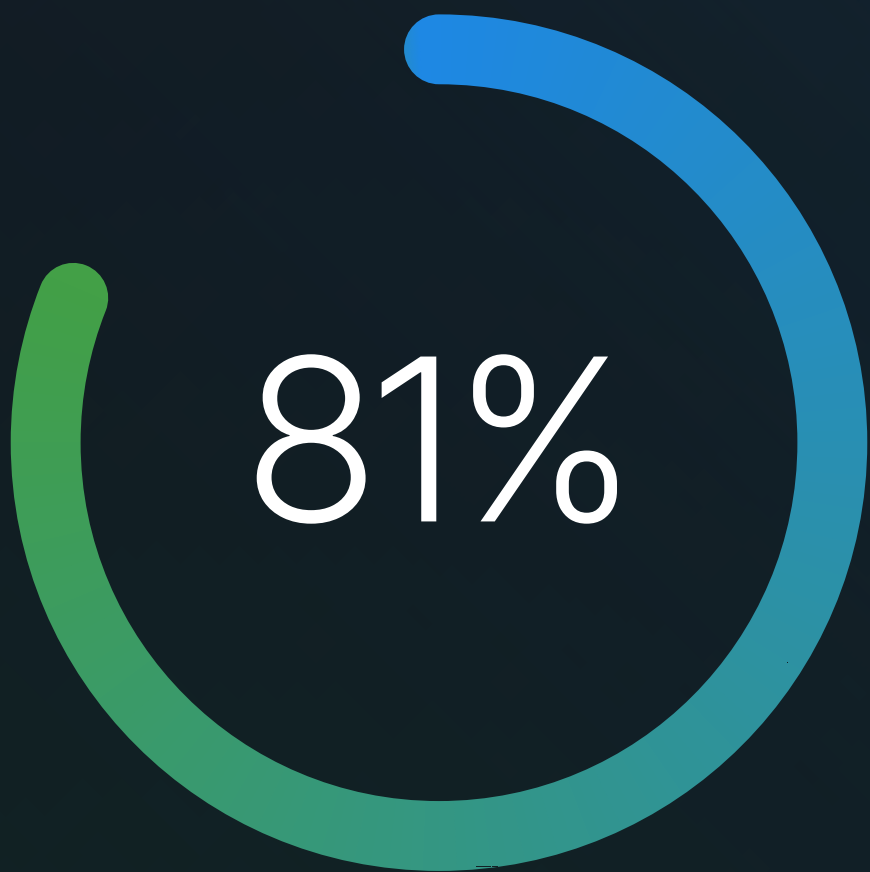
Scenario

An advisory team adopts AI-powered workpaper generation. Engagement time drops, freeing staff to spend time with clients discussing findings rather than formatting deliverables. The client, impressed by both speed and insight, awards the firm an expanded contract. AI doesn't just improve efficiency—it wins business.



Barriers that derail adoption

If AI works so well, why isn't it scaling?



cite operational
resistance



cite inconsistent
data inputs



cite lack of
integration

Lack of integration, fragmented tools limit AI's impact

Which of the following do you believe are the top reasons basic automation fails to deliver efficiency in your work? (Select all that apply)



The answer lies in barriers that are stubbornly human and technical.



Operational resistance

81% of leaders report projects abandoned due to pushback when trying to scale. Even with high-level belief in the benefits of agentic AI, the realities of its implementation can be jarring; professionals worry about reliability, role changes, or loss of control. Without clear communication and visible wins, resistance turns pilots into shelfware.



Data consistency

77% of leaders say poor data quality causes initiatives to plateau. AI cannot thrive on inconsistent or incomplete inputs. If evidence is scattered across systems or labeled inconsistently, outputs lose credibility and adoption stalls.



Integration gaps

85% cite lack of integration as a critical hurdle. Even the most advanced AI tools fail when they sit on the side of existing workflows rather than inside them.

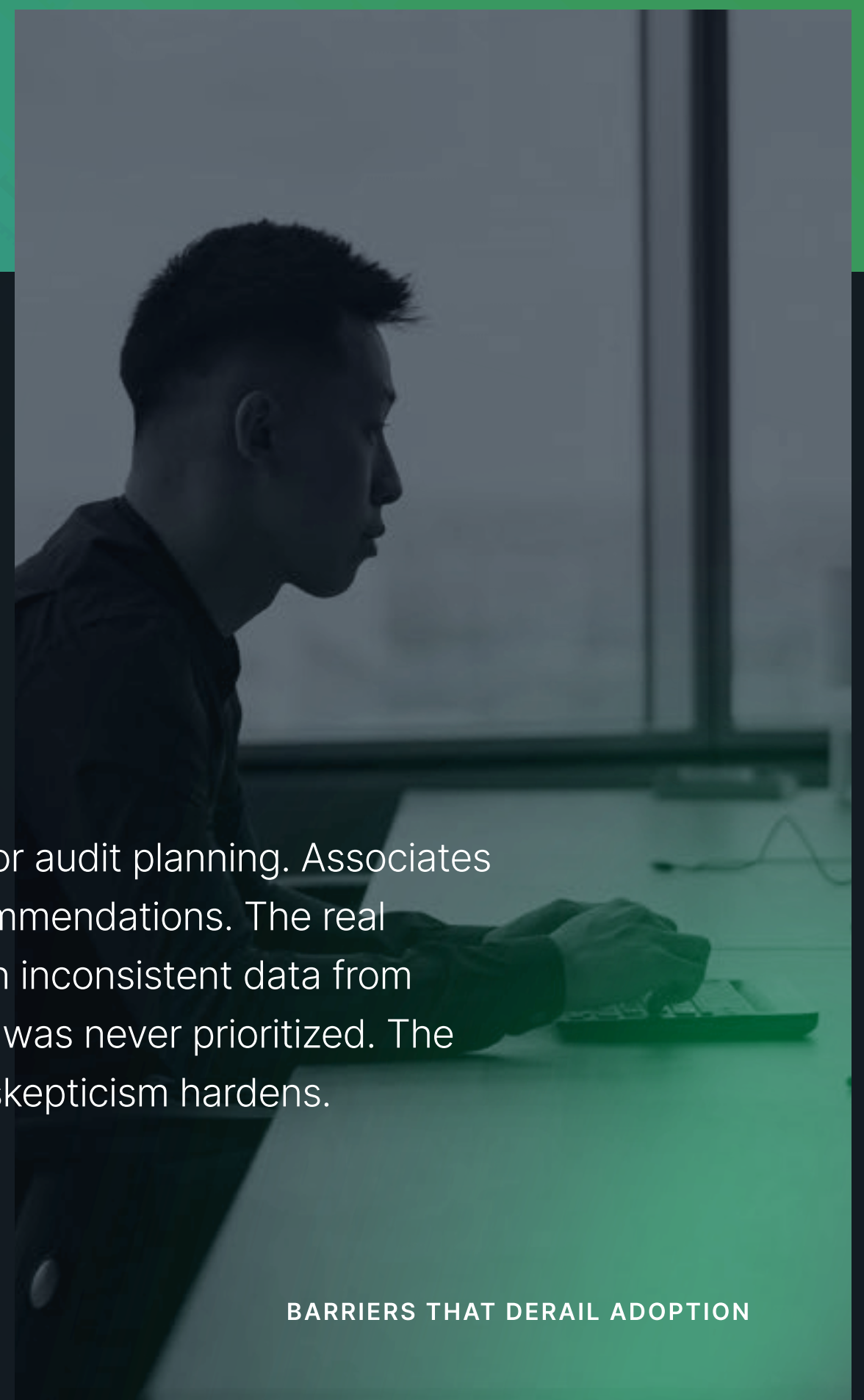
Why this matters

These barriers turn conviction into frustration. Firms that fail to tackle culture, data, and integration head-on risk watching their investments deliver little more than press releases.



Scenario

A firm rolls out a new AI tool for audit planning. Associates reject it, citing irrelevant recommendations. The real problem: the tool was fed with inconsistent data from different systems. Integration was never prioritized. The initiative collapses, and staff skepticism hardens.



83%

report personal
impacts

60%

cite workload as the
#1 burnout driver

91%

say it would
increase retention

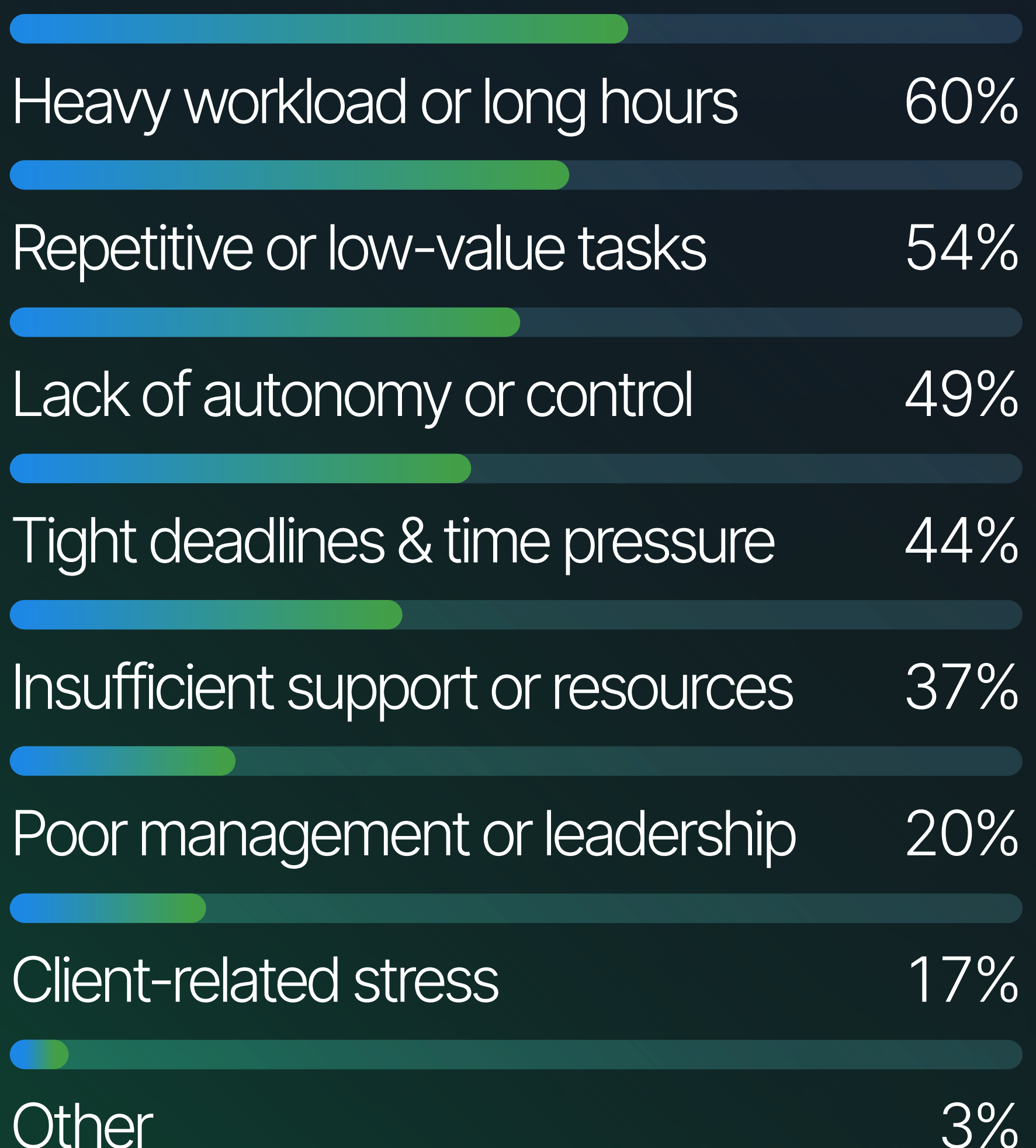
96%

say AI could
improve balance

The human stakes

Repetitive, manual workload tops list of burnout drivers

Which aspects
of your role
contribute most
to burnout or your
desire to leave
the profession?
(Select all that
apply)



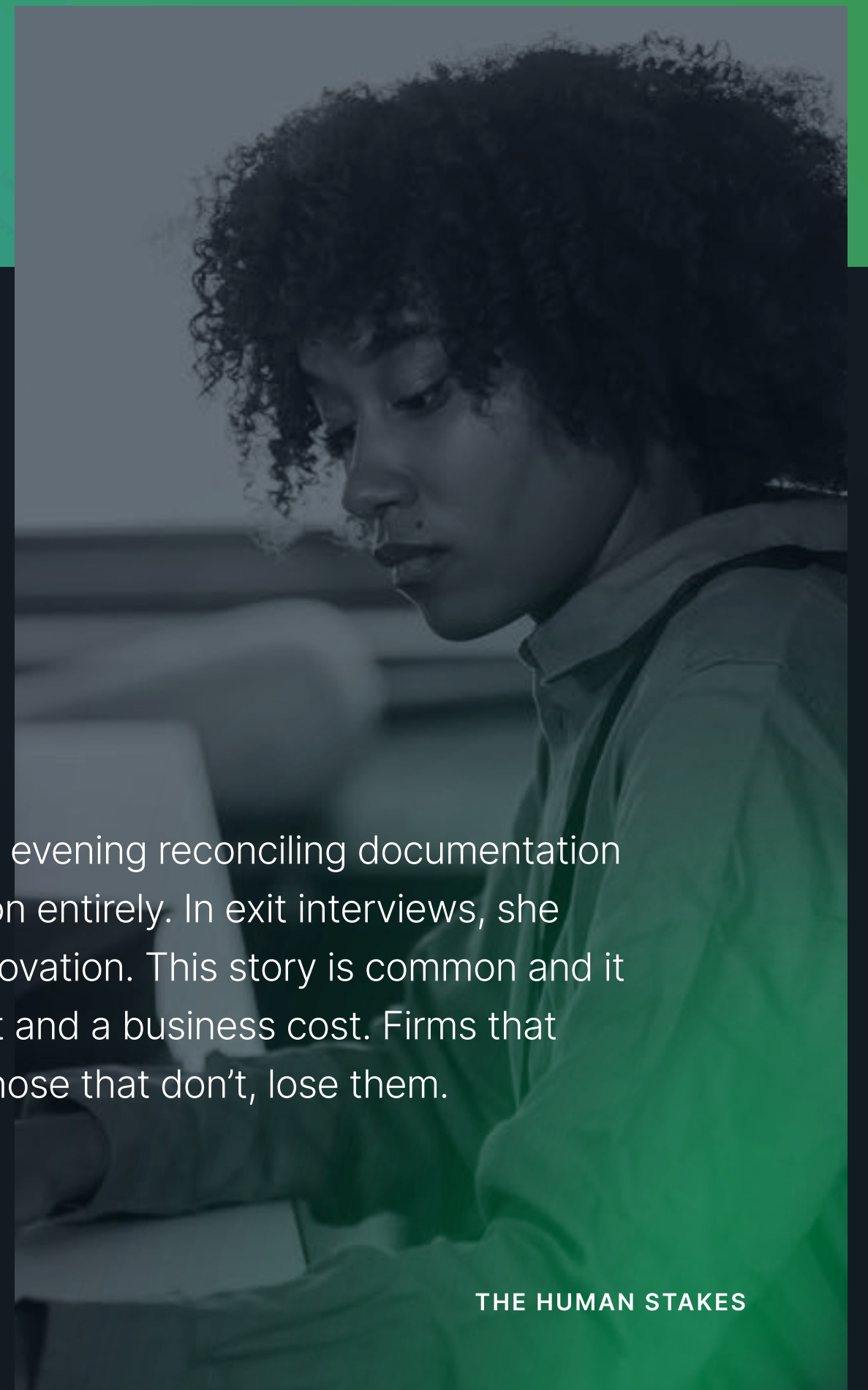
Why this matters

Retention is now a strategic risk. Professionals see AI as a solution: 96% believe adoption could improve balance, and 91% say it would make them more likely to stay at their firm. Failure to adopt isn't just inefficiency, it's attrition.



Scenario

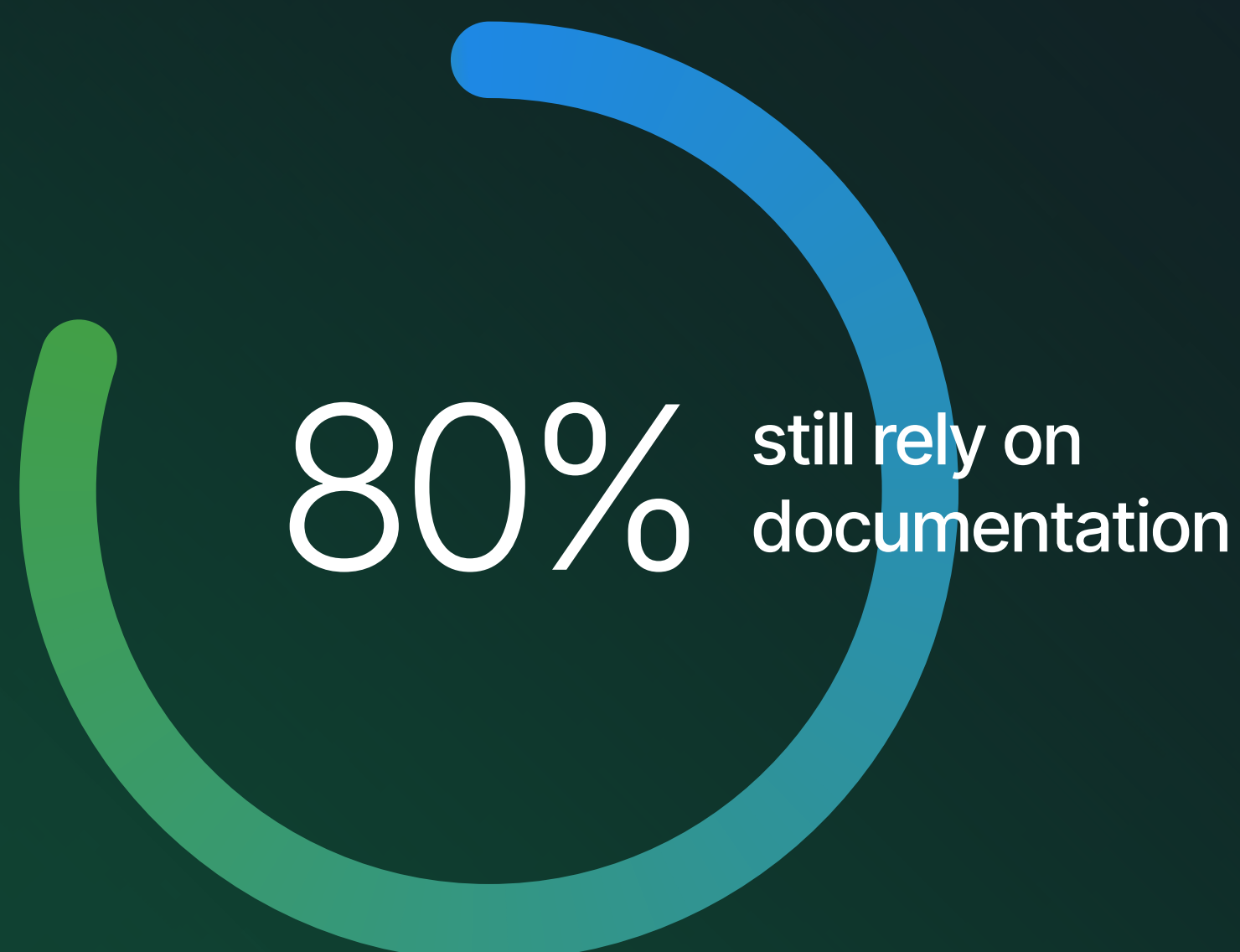
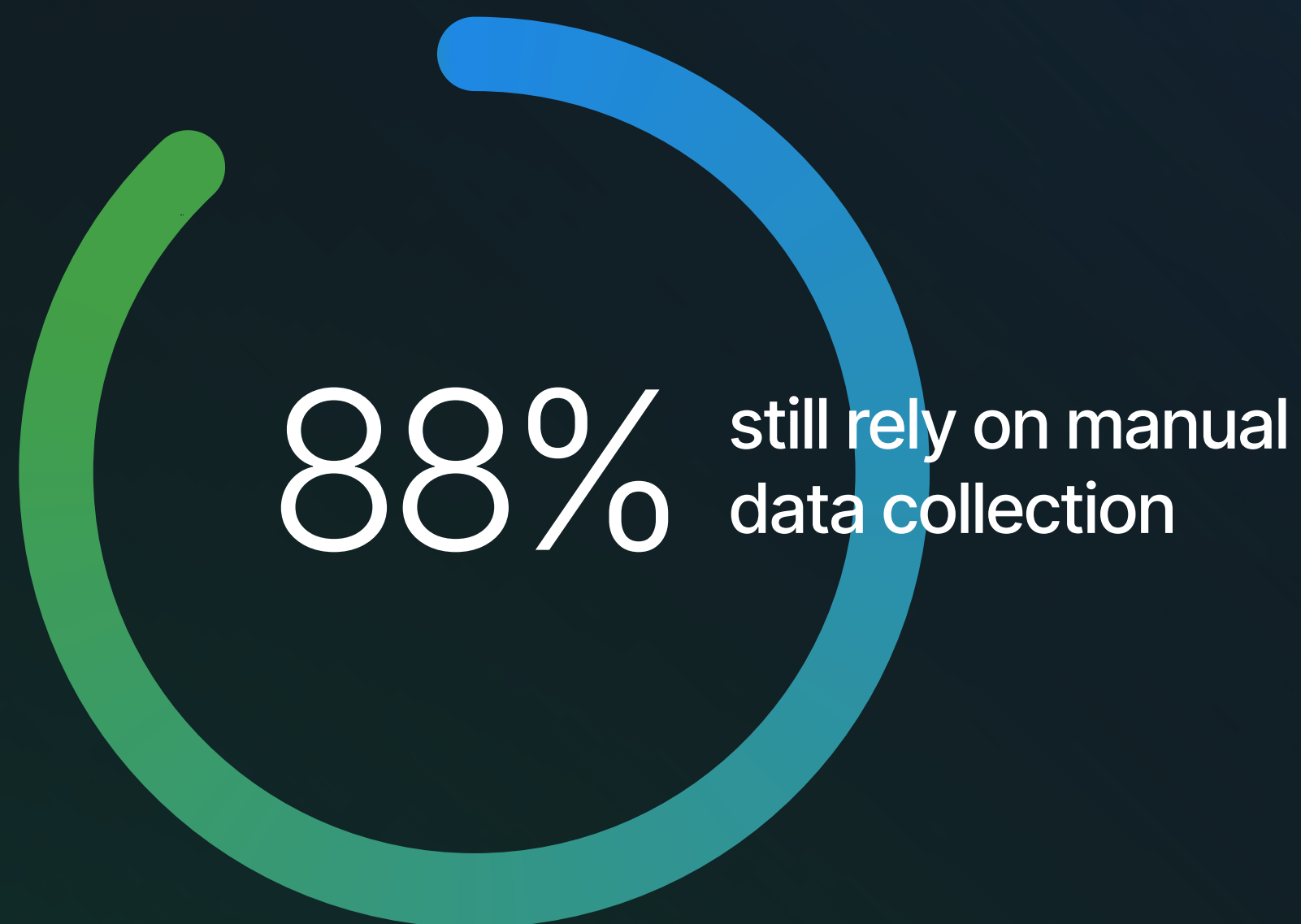
A manager who spends every evening reconciling documentation decides to leave the profession entirely. In exit interviews, she cites workload and lack of innovation. This story is common and it represents both a human cost and a business cost. Firms that adopt AI keep their people. Those that don't, lose them.



Leadership and the manual burden

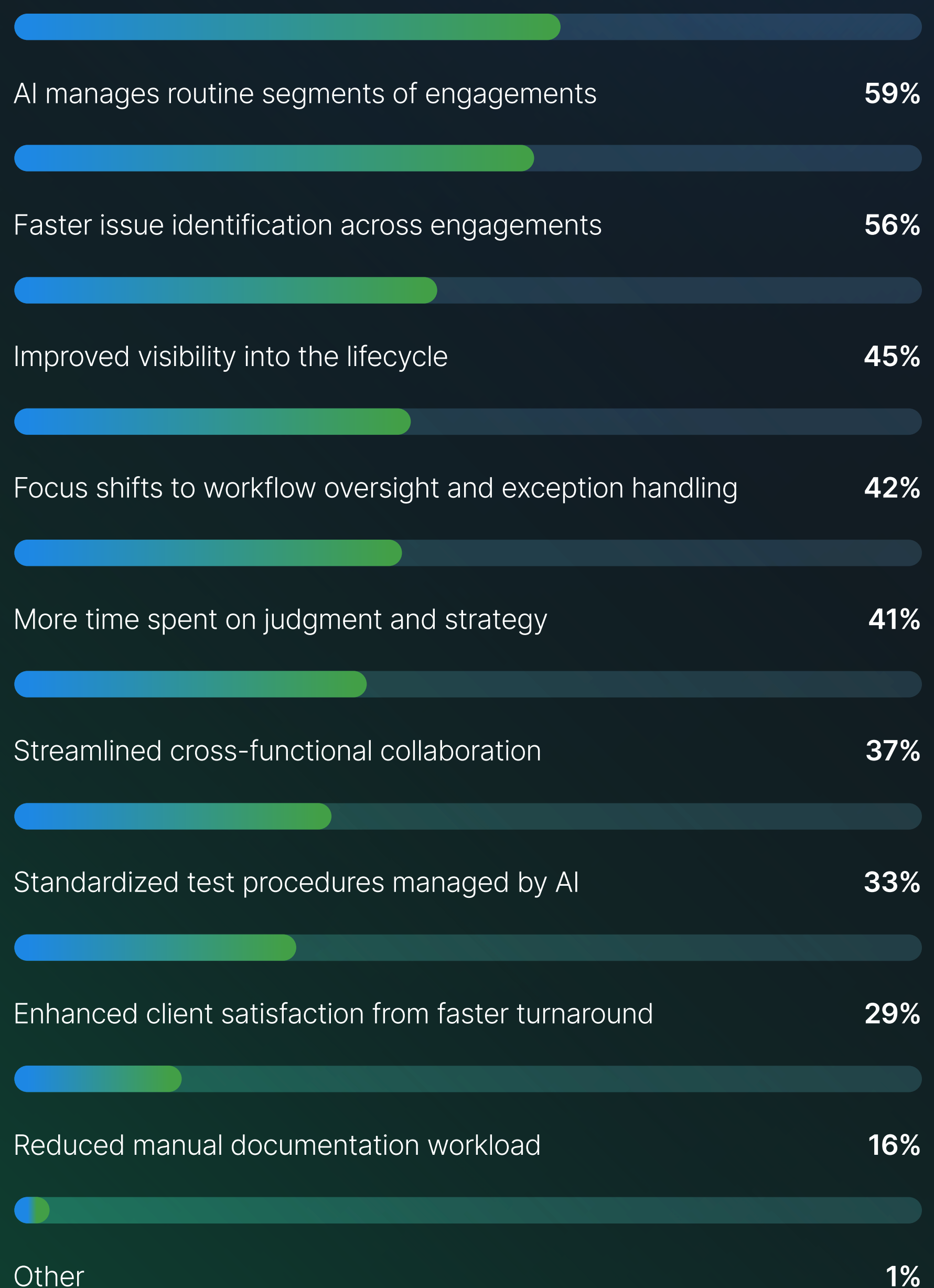
**Senior leaders are
as likely as juniors
to still be pulled into
manual work.**

Manual work doesn't disappear as professionals rise; it often intensifies. Partners and directors are drawn into exceptions, reviews, and reconciliations.



AI improves quality through better visibility, shift to oversight

Which of the following ways has directed automation improved the quality of your outputs? (Select all that apply)



Why this matters

Leadership time is leverage. Every hour partners spend in spreadsheets is an hour not spent on strategy, coaching, or client trust. The adoption deficit is not just a staff problem, it's a leadership problem.

The good news: when AI is adopted, the shift is dramatic.

92%

of leaders report their role shifts toward oversight rather than execution

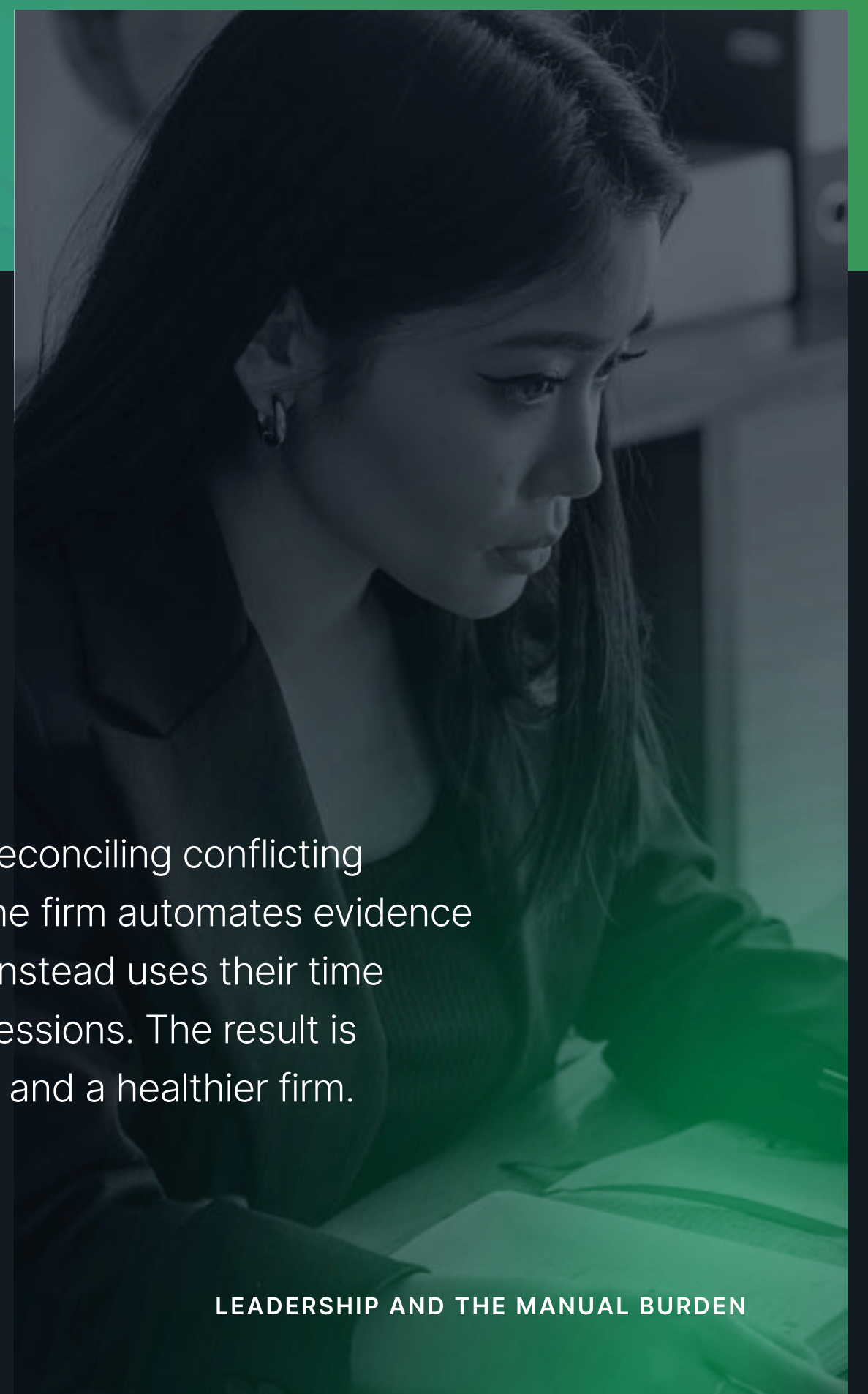
81%

say AI allows them to focus on strategic insights.



Scenario

A partner spends late nights reconciling conflicting versions of evidence. When the firm automates evidence standardization, that partner instead uses their time preparing for client strategy sessions. The result is happier staff, stronger clients, and a healthier firm.





Patterns from firms that succeed

**Success correlates
with experimentation,
data readiness, and
adaptive practices.**

Experimentation

72% of leaders in experimentation-friendly cultures report better visibility and issue tracking.



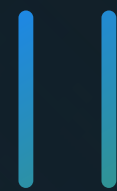
Data as product

83% of successful adopters credit standardized data and stewardship



Adaptive muscle

95% report continuous improvements where lessons are codified into playbooks and workflows.



The blueprint for success

Why this matters

AI adoption succeeds where firms align cultural readiness with technical discipline. Miss either, and adoption slips back into isolated wins that never change the firm's operating model.

The findings in this report highlight a defining crossroads for the audit and advisory profession. AI's value is no longer up for debate - leaders overwhelmingly agree it improves speed, profitability, and client satisfaction. Yet without the ability to move beyond pilots and embed AI into everyday workflows, the profession risks being trapped in a cycle of unrealized potential.

From adoption deficit to AI maturity

AI is not just about efficiency. It is about building sustainable careers and trusted client relationships.

The cost of inaction is steep.
Firms that continue to stall
on adoption will face:

Burnout and attrition

Professionals already report unsustainable workloads. When firms fail to modernize, they risk losing talent at every level, from associates stretched by manual evidence collection to partners pulled into reconciliations instead of strategy.

Eroding competitiveness

Clients increasingly expect faster, data-driven insights. Firms that cling to manual processes will fall behind peers that have already operationalized AI for speed, quality, and scalability.

Missed profitability gains

With 81% of leaders linking AI adoption directly to profitability, the financial upside is proven. Firms that fail to close the adoption gap leave margin expansion—and market leadership—on the table.

Obsolescence

When innovation becomes a slogan rather than a reality, client trust erodes. In a market where competitors are actively modernizing, standing still is indistinguishable from moving backward.



Ultimately, the adoption deficit is not just about efficiency, it is about the profession's long-term sustainability. The firms that succeed will be those that align vision with execution, tackle cultural resistance, unify their data, and redesign work for human sustainability. Those that do not risk becoming case studies in missed opportunities.

We developed the **AI Maturity Framework** to give firms a structured way to measure progress, identify barriers, and systematically advance from belief to execution. What this survey confirms is that the stakes are real, the gaps are urgent, and the path forward cannot be left to chance.

Learn more at fieldguide.io/ai-maturity-framework

The paradox is clear: nearly every firm *believes* in AI, but only those that act with urgency and discipline will reap its transformative rewards.

The choice is no longer whether to adopt AI, but whether to do so quickly enough to secure the profession's future.

Appendix

Survey methodology

This study was conducted with a random sample of 350 audit and advisory leaders recruited from global research panels that adhere to ISO 20252 and ESOMAR standards. Respondents were double-screened for professional relevance, and the survey was fielded under a double-blind design to minimize bias.

Data integrity was safeguarded through multiple controls:

AI-driven Trust Score

Each respondent was continuously scored using machine learning models trained to detect fraud, bots, and disengaged behavior. Sessions were terminated when thresholds were exceeded.

Panel vetting

Suppliers and buyers were prequalified to ensure adherence to strict quality and respondent experience standards.

Fraud mitigation

Measures included secure server-to-server connections to prevent “ghost completes,” integration of third-party fraud detection, and removal of speeders and inattentive respondents.

Trust & safety oversight

A dedicated team with deep market research and engineering expertise monitored survey activity in real-time and intervened as necessary.

All responses underwent data cleaning and validation prior to analysis, with incomplete or poor-quality records systematically excluded. Independent benchmarking (e.g., Sapio Research) has validated the superior sample quality of this panel compared to peers.

Results were tested for statistical validity, with findings generalizable to the audit and advisory leadership population at a 95% confidence level ($\pm 5\%$ margin of error). All procedures complied with established market research norms for independence, reliability, and replicability.

Respondent demographics

The study surveyed 350 audit and advisory leaders representing a cross-section of firm sizes, roles, and seniority levels within the profession. Respondents were randomly selected from global research panels and screened for active leadership in assurance or advisory practices.

Firm size

Respondents represented a diverse range of firm sizes:



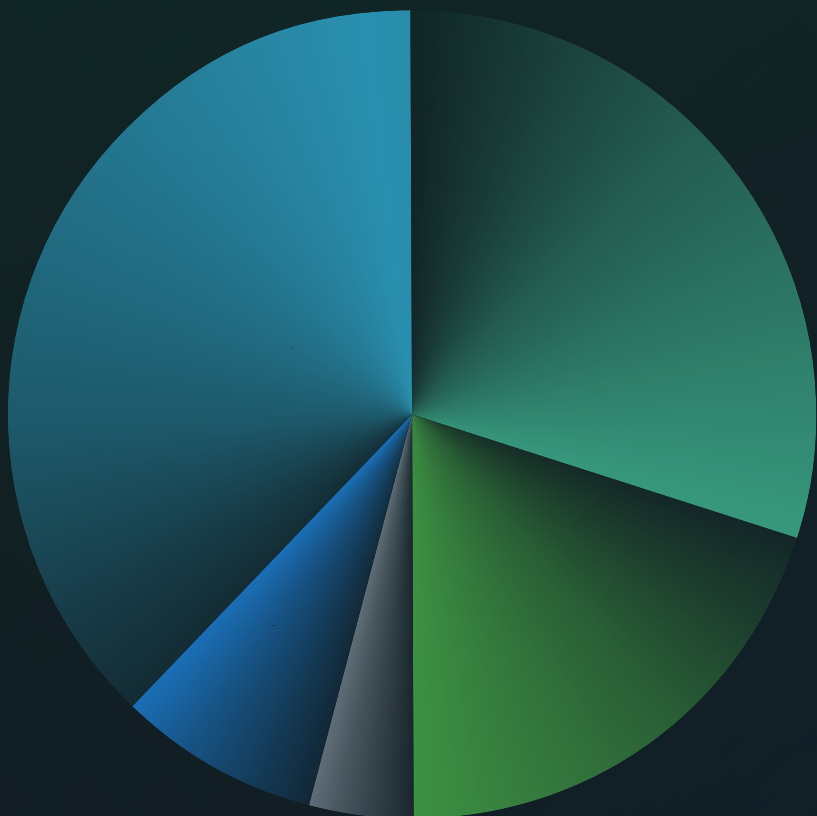
- **49%** from firms with 51–500 people
- **36%** from firms with 501–5,000 people
- **13%** from firms with over 5,000 people
- **3%** from firms with under 50 employees

Title/Role

All respondents identified as audit or advisory leaders. The survey targeted individuals in client-facing leadership roles, with the majority classified under Director/Partner/Principal designations.

Seniority

Respondents reflected a balanced leadership mix:



- Senior Executives/Partners: **38%**
- Directors/Senior Managers: **30%**
- Managers: **20%**
- Other senior professionals: **8%**
- Supervisors/Specialists: **4%**

This demographic composition ensures that results reflect decision-makers and practice leaders directly responsible for technology, workflow, and talent outcomes across audit and advisory functions.