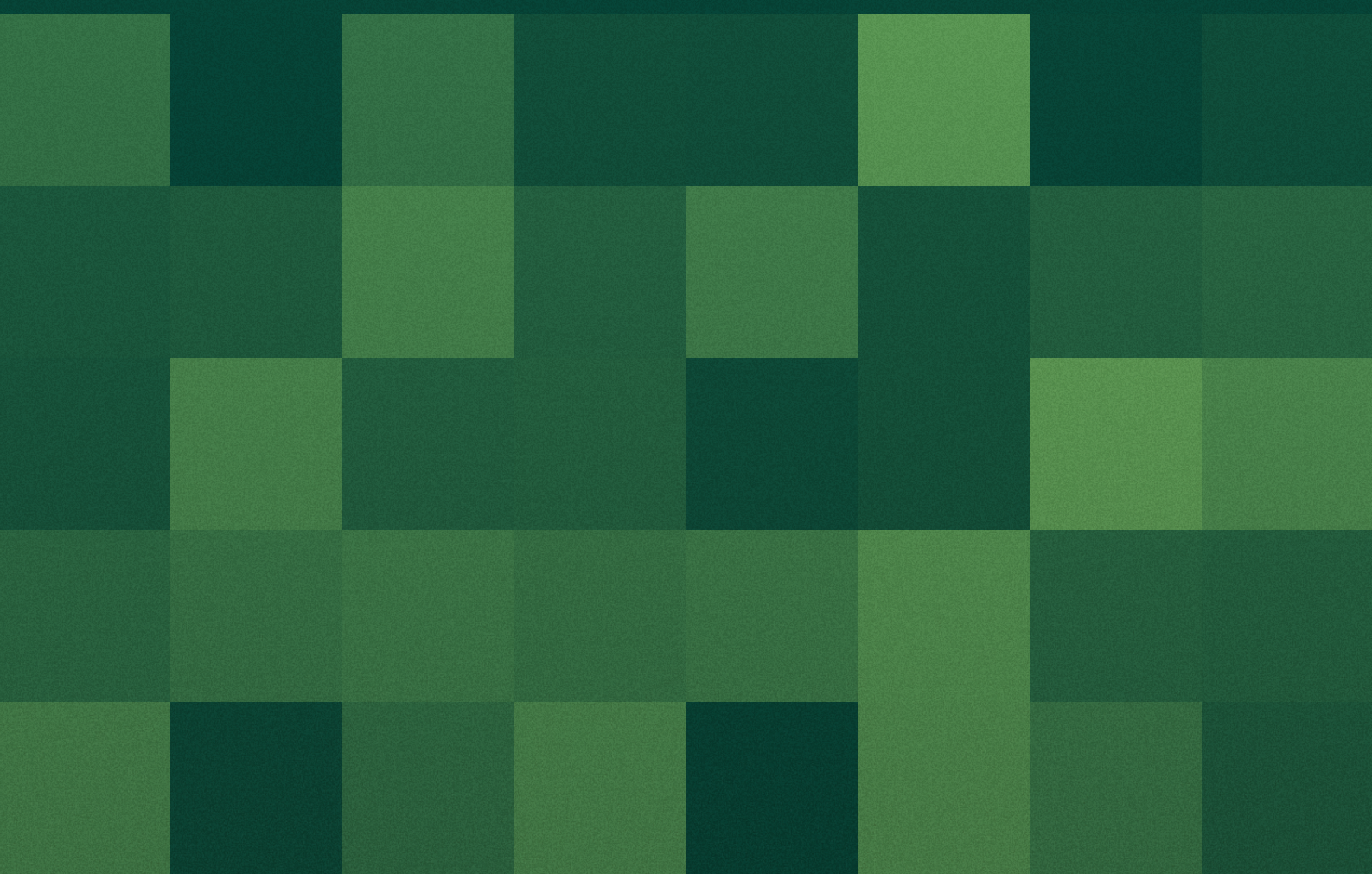




# 2026 Accounting Buyer Insights Report

Discover how buyers of accounting services are approaching solutions in the year ahead and adapt your strategies to win more business.



# Welcome

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The accounting profession stands at an inflection point. As artificial intelligence, regulatory complexity, and shifting client expectations reshape the landscape, accounting firms face a critical question: are they evolving fast enough to meet the needs of the clients they serve?

This report presents findings from the ClearlyRated 2026 Accounting Buyers Survey, a nationwide study incorporating feedback from 180 accounting firm clients across the United States. The research explores how these buyers evaluate their accounting relationships across six critical dimensions:

- AI & Technology
- The Advisory Evolution
- Talent & Service Delivery
- Fees & Pricing Dynamics
- Regulatory & Compliance Confidence
- Satisfaction & Performance Benchmarking

The insights that follow are grounded in direct feedback from the decision-makers and stakeholders who determine whether accounting relationships grow, stagnate, or end. We invite you to use these findings as a strategic tool for understanding your clients, benchmarking your performance, and identifying your next competitive advantage.

Sincerely,

**Darreon Day**

Director of Analytics & Research  
ClearlyRated



A handwritten signature in white ink that reads "Darreon Day". The signature is written in a cursive, flowing style.

# Executive Summary

## AI Adoption & Buyer Attitudes

Buyers recognize AI's potential but demand accountability. Some 77% agree that AI has improved the accuracy and quality of accounting work, yet 79% are concerned about potential errors in accounting and 86% would hold their accounting firm fully responsible for any AI-related errors. The preference for human judgment (83%) reflects confidence in AI-enhanced work, provided humans remain in control of the process. Interestingly, 40% of buyers are more likely to engage with firms that actively use AI, signaling that when AI adoption is transparent it is a competitive advantage. The remaining 60% of "AI-resistant" clients may still need some convincing about the value of AI as it relates to the speed and accuracy of accounting services. On the other hand, if the human element is a competitive advantage for your particular firm, it might be wise to emphasize this point of differentiation to aid in client retention and acquisition.

## The Advisory Imperative

Survey results indicate that 91% of buyers want their accounting firm to function as a proactive business advisor, not just a compliance enabler. Yet only 43% describe their current relationship as an equal mix of compliance and advisory work. This gap represents both a challenge and an opportunity: buyers are ready for advisory services, but many firms remain compliance-centric. A full 90% say they would pay more for proactive risk and opportunity identification.

## Talent Shortage Impact

The talent shortage is real and affecting client outcomes. Over 50% report that talent shortages have affected service timeliness, and 55% have noticed changes in the staff members assigned to their account. The stakes are high: 81% would consider switching if talent shortages degraded service quality. Despite this, 78% believe their firm communicates transparently about staffing challenges.

## Fee Structure & Value Perception

Value perception among the clients of accounting firms is exceptionally strong (96% feel they receive good value), but billing preferences are shifting. A full 82% agree that fixed annual fees would be more predictable and preferable to hourly billing, yet only 28% currently use fixed retainers while 46% indicate it's their preferred model. When asked about fee expectations as AI improves efficiency, buyers are split: 40% expect decreases, 33% expect stability, and 24% expect increases. There is no consensus on AI's impact on pricing.

## Regulatory Complexity & Confidence

Buyers expect proactive regulatory guidance, with 94% reporting that their accounting firms proactively alert them to regulatory changes, and 85% stating that firms failing to invest in regulatory intelligence will lose clients. Trade policy and tariffs (56%) and data privacy (54%) are top concerns. Firms are seen as most capable on income tax and core compliance; confidence in trade/tariff and data privacy guidance, which is the areas buyers are most concerned about, lags notably behind. Firms that enhance their knowledge and share insights on these topics with their clients stand to gain credibility and strengthen client relationships.

## Satisfaction, Loyalty & Growth

Buyers rate overall satisfaction with their outside accounting firms highly: this survey's Net Promoter Score (aka NPS, which is a measure of how likely a client is to recommend its current accounting firm to peers) is a strong 55. This value reflects that 62% of clients can be designated as "Promoters," while 32% are "Passives," and only 7% are labeled as "Detractors" (based upon their responses to questions asking if they would refer their accounting firm to other companies). Despite the fact that some buyers (Passives and Detractors) are less than enthusiastic about their current accounting firms, 95% intend to continue their relationships. Furthermore, 78% are likely to purchase additional accounting services in the next 12 months, and 50% expect to increase spending with their accounting firms.

# Background & Methodology

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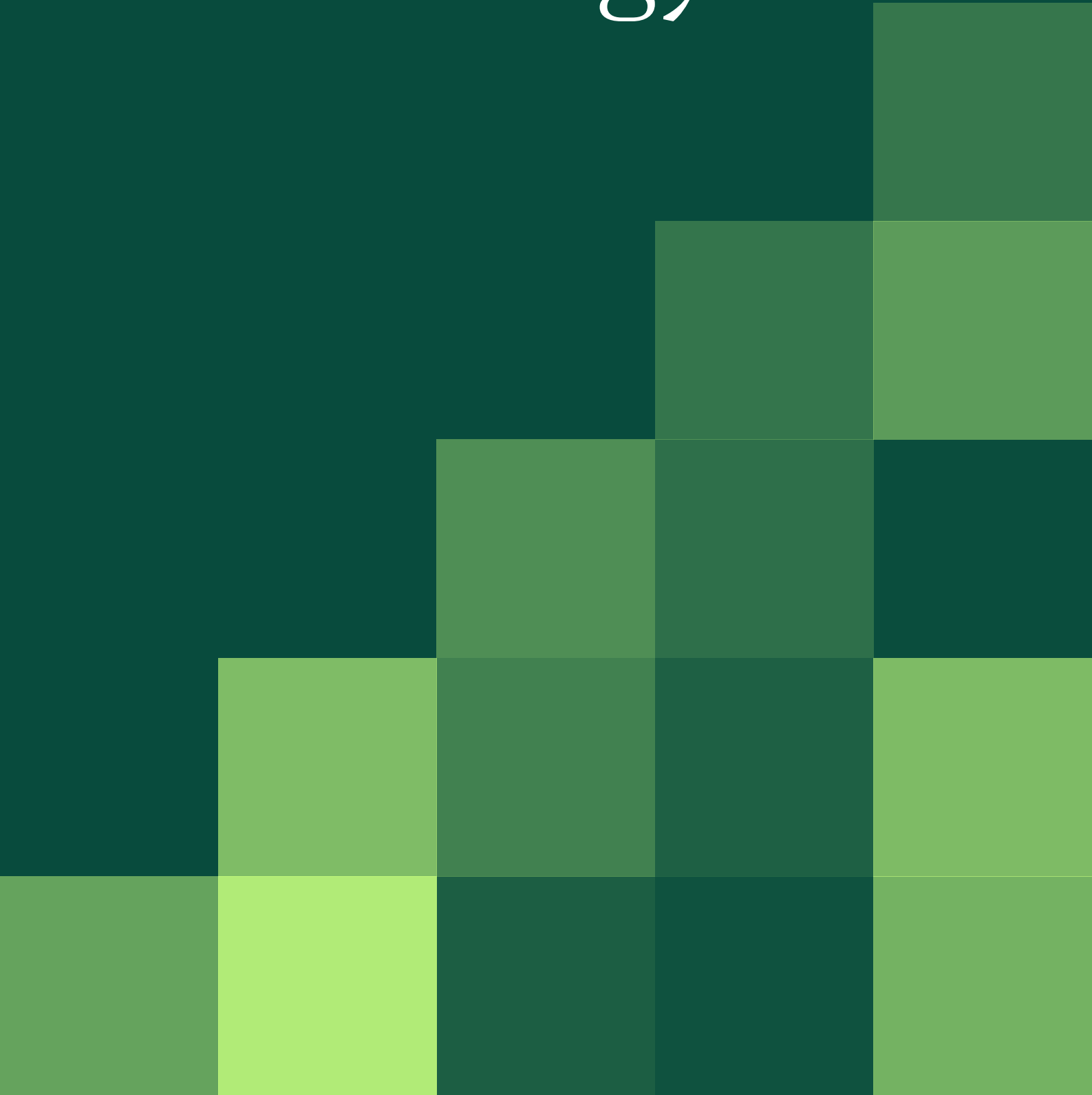
For more than a decade ClearlyRated has conducted annual industry-specific research to establish client satisfaction benchmarks, identify emerging trends, and analyze topics of importance in each industry we serve.

This report presents findings from our 2026 Accounting Buyers Survey, a comprehensive online study of client attitudes toward accounting firm services, technology adoption, and advisory expansion. The survey captured responses in March 2026 from 180 buyers of accounting services across the United States, with sampling and analysis balanced to reflect organizational size and industry, respondent decision-making influence, accounting firm size, and other factors.

ClearlyRated's in-house team of data analysts and client experience experts have analyzed this year's results to highlight key takeaways.

TOPIC 1

# AI & Technology



# Buyer Attitudes Toward AI in Accounting

Buyers are optimistic about AI's impact on accounting service quality, but they expect human oversight and firm accountability. When we look at overall agreement (Top 3 Box) alongside the strength of conviction, a clear pattern emerges:

The Opportunity	The Expectation
<p><b>77%</b></p> <p>agree (28% strongly) that AI has improved the accuracy and quality of work they receive</p>	<p><b>86%</b></p> <p>agree (38% strongly) they would hold their accounting firm fully responsible for an AI-related error</p>
<p><b>81%</b></p> <p>agree (24% strongly) that automation has made their firm faster without sacrificing quality</p>	<p><b>83%</b></p> <p>agree (32% strongly) they prefer human judgment over AI-generated outputs for final deliverables</p>
<p><b>77%</b></p> <p>agree (24% strongly) they have proactively asked their firm how they use AI</p>	<p><b>79%</b></p> <p>are concerned (15% strongly) about potential errors in AI-generated accounting work</p>

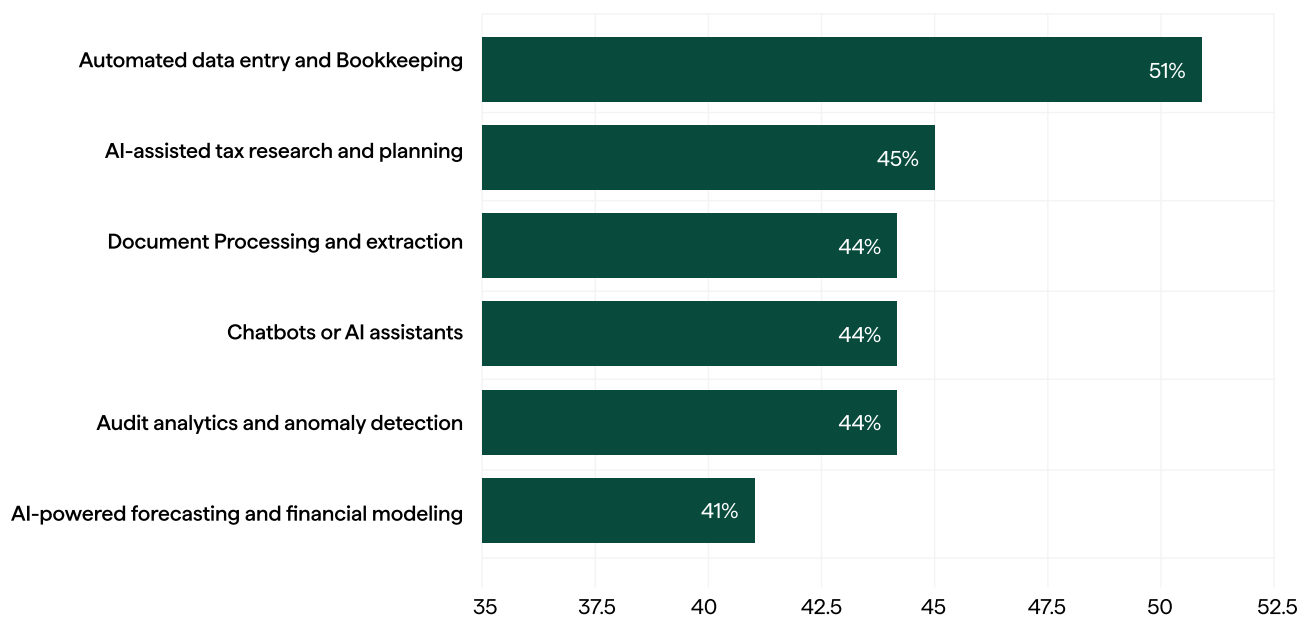
Figures show Top 3 Box agreement (Somewhat Agree + Agree + Strongly Agree), with % Strongly Agree noted.

The pattern is clear: buyers recognize AI's value but expect firms to own the outcomes. As noted above, 86% would hold their firm fully responsible for AI errors, and 83% insist on human judgment for final deliverables. Meanwhile, 77% have already initiated conversations about AI use, signaling that this is not a passive audience. They are generally engaged, informed, and setting clear terms for how AI should be deployed in their accounting work.

# AI Capability Awareness

To understand which AI capabilities have achieved market penetration, at least in the perception of accounting buyers, we asked whether those buyers are aware that their accounting firm uses AI-powered tools in specific functional areas.

Client Awareness of Accounting Firm AI Capabilities



The axis in the figure above starts at 35% to better illustrate findings.

Automated data entry (51%) is the most recognized capability, followed by tax research and planning (45%). The awareness of more advanced capabilities like AI-powered forecasting (41%) and audit analytics (44%) lags behind basic automation. Importantly, 11% of buyers don't know what AI their firm uses, suggesting that communication about AI deployment could be improved.

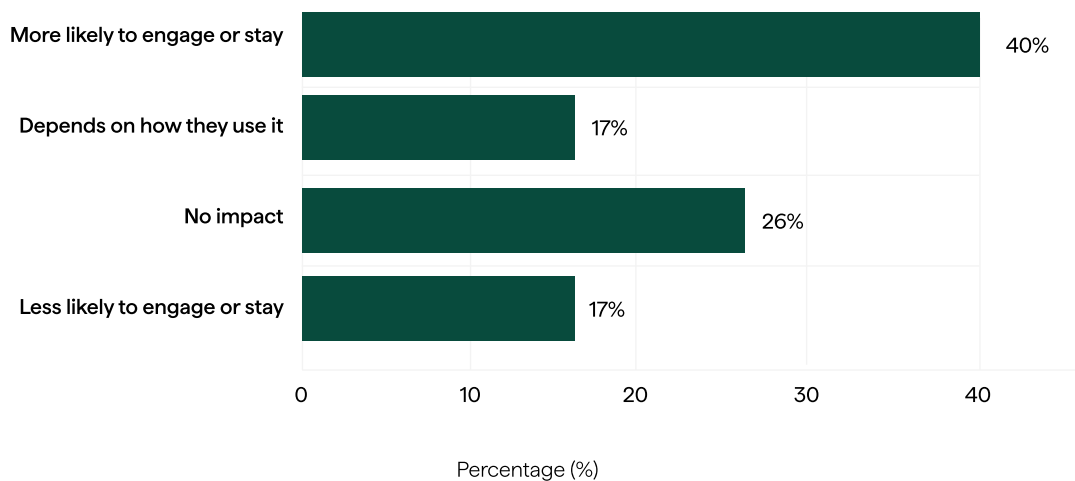
Accounting firms often confirm these same AI priorities. According to the [2025 Intuit QuickBooks Accountant Technology Survey\\*](#), firms' top AI use cases mirror what clients report — led by data entry, transaction processing, and accounts payable/receivable automation.

\*Source: <https://investors.intuit.com/news-events/press-releases/detail/1263/accountants-embrace-ai-and-strategic-advisory-services-to-fuel-growth-yet-continue-to-face-tech-and-talent-barriers-according-to-2025-intuit-quickbooks-survey>

# How AI Influences Engagement Decisions

A critical business question at the moment: Does AI use create a competitive advantage, or does it pose a risk to client retention? We asked buyers how knowing that an accounting firm actively uses AI affects their likelihood of engaging with or staying with that firm. When buyers learn that their firm actively uses AI, it generally influences their engagement favorably, but the market is somewhat divided.

How AI Adoption Influences Buyer Decisions to Engage or Stay



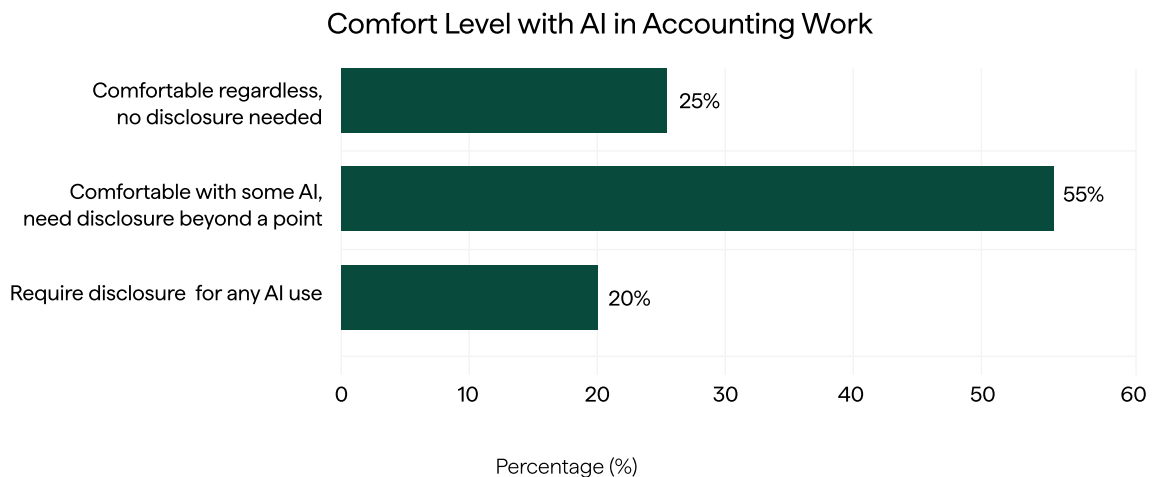
# 40%

of accounting buyers say knowing their accounting firm actively uses AI makes them more likely to engage or stay.

While 40% respond positively, 26% report no impact, and 34% are either uncertain or less likely to retain a firm using artificial intelligence, suggesting that AI adoption is a differentiator for some buyers, but not all. The 17% who say it “depends on how they use it” indicates that disclosure and governance matter, as buyers likely want assurance that AI is being deployed responsibly.

# Transparency, Disclosure & Oversight

Buyers have largely accepted AI as part of the accounting landscape. The question is no longer whether firms should use it, but how transparent they should be about it:



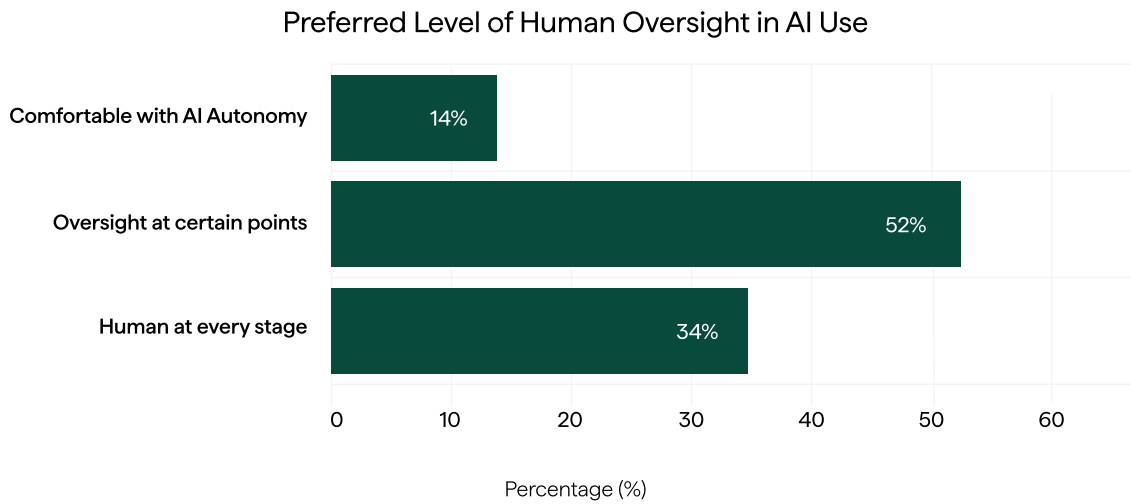
The majority of buyers (80%) are comfortable with firms using AI in their accounting work, indicating that AI has crossed the threshold from being considered a novelty to becoming an expected tool. Only 20% require disclosure for any AI use. The remaining 25% are comfortable regardless, with no disclosure needed at all. Buyers aren't debating whether firms should use AI, but instead on how much transparency should accompany its implementation.

Even when trust is tested, the response among clients is measured. When asked what would happen if they discovered undisclosed AI use, over half (54%) said they'd want more transparency but would continue the relationship. Another 14% expected it and had no concerns, while 14% would actually view it as a competitive advantage. Only 16% said it would significantly damage trust.

# 84%

of buyers would not walk away over undisclosed AI use in their accounting relationship, but most (54%) want to be kept in the loop on how it is being used.

Human oversight of AI usage is also a key expectation. When asked about these preferences, 52% of buyers prefer oversight “at certain points,” while 34% want “a human at every stage”.



When it comes to AI’s role in balancing speed and quality, buyers similarly favor a measured approach. Only 11% are willing to prioritize speed and cost savings outright, while 22% insist on human judgment above all else. The clear majority want accounting firms to find the sweet spot: use AI to improve efficiency, but not at the expense of quality or oversight.

# 58%

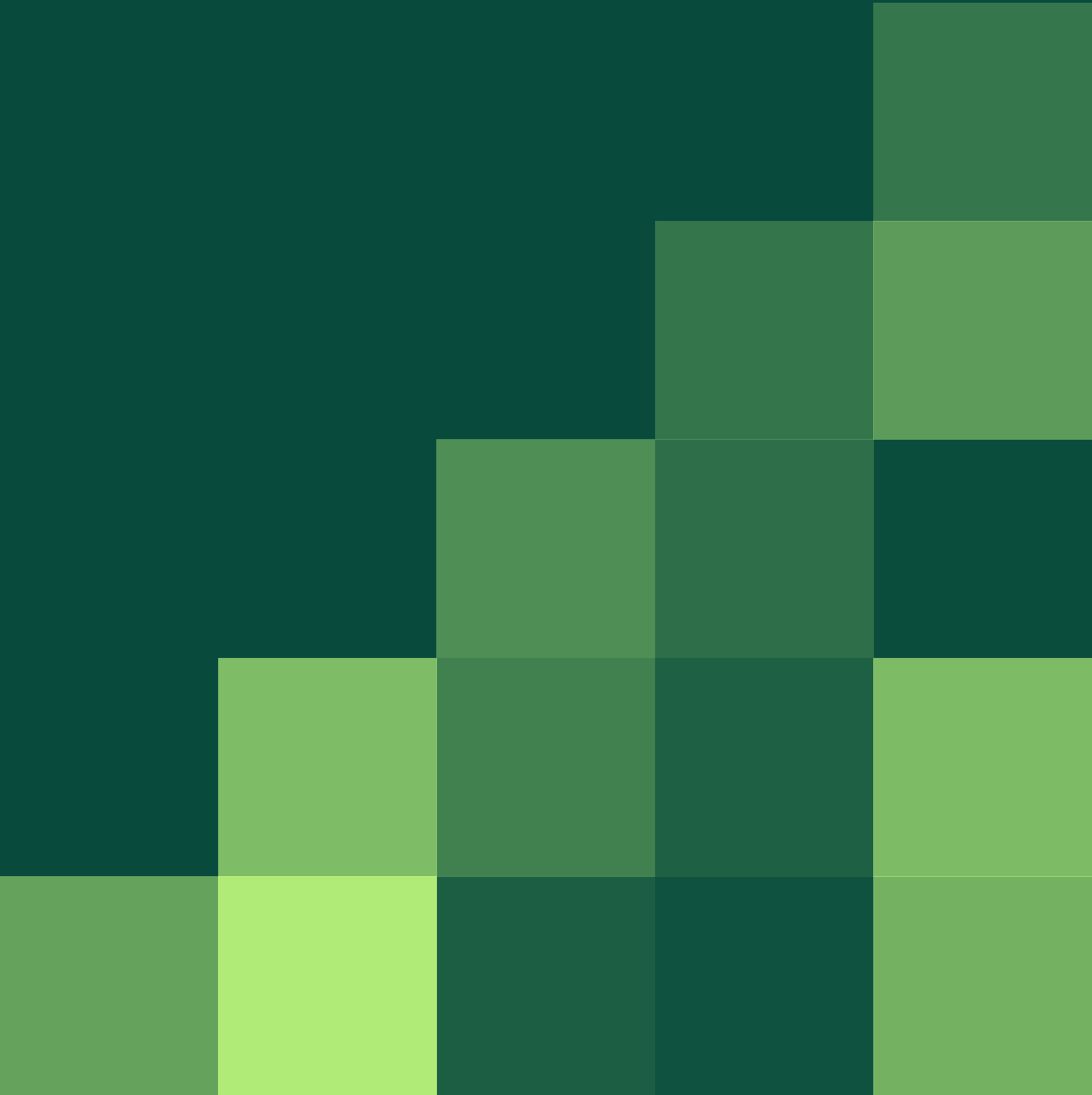
of buyers want a balance of AI-driven efficiency gains with meaningful human review

## Key Takeaways: AI & Technology

- Buyers recognize AI's value (77% see quality improvements) but expect firm accountability (86% hold firms responsible for AI errors) and human control (83% prefer human judgment for final deliverables).
- AI adoption is a positive differentiator: 40% of buyers are more likely to stay with firms that actively use AI. Notably, 80% of buyers are comfortable with at least some AI use, signaling broad acceptance—though governance and transparency remain important.
- Awareness of AI capabilities is moderate, with automated data entry (51%) leading recognition. At the same time, 11% don't know what AI their firm uses, indicating communication gaps.
- Many (84%) buyers would not lose trust over undisclosed AI use from their accounting partner, but most (54%) want to be kept informed on how it is being implemented.
- Oversight preferences lean toward human-in-the-loop models (52% prefer oversight at certain points; 34% want humans at every stage), and 58% prefer balanced speed/quality over pure cost optimization.

TOPIC 2

# The Advisory Evolution



# Demand for Proactive Advisory

The shift from merely providing compliance to offering enhanced advisory services is one of the most compelling trends in the accounting buyer landscape. Buyers overwhelmingly signal demand for advisory services, yet few accounting firms seem positioned to meet it:

## Advisory Demand

	Strongly Agree	Total Agree
Want firm to function as a proactive business advisor	39%	91%
Would pay more for proactive risk/opportunity identification	37%	90%
Advisory services from my firm have had measurable positive business impact	33%	94%

Sorted by % Strongly Agree.

# 91%

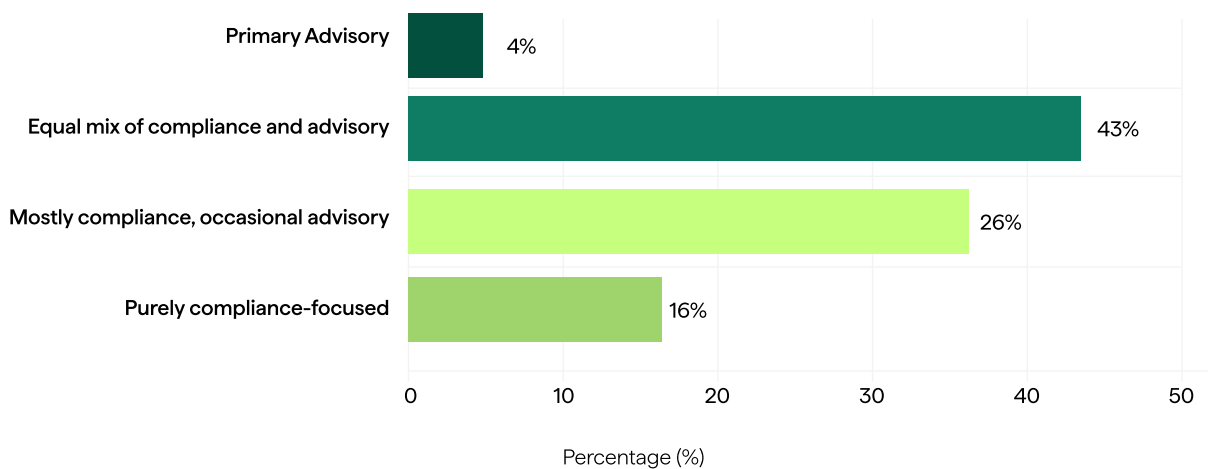
of buyers signal they'd like their accounting firm to function as a proactive business advisor, not just a compliance provider

The desire for advisory services is coupled with willingness to pay for them: 90% of clients would pay more for proactive risk and opportunity identification. Even more striking, 93% trust their accounting firm's advisory recommendations as much as their compliance advice, and 94% say advisory inputs have had a measurable positive impact on their business. The appetite for advisory benefits is clear.

# How Firms Are Currently Positioned

Despite strong demand for firms to offer their clients advisory services, most accounting relationships remain compliance-focused:

How Buyers Describe Their Accounting Firm's Role



Only 43% of buyers describe the relationship with their accounting firm as an equal mix of compliance and advisory services. 42% characterize their firm as mostly or purely compliance-focused. Most strikingly, only 4% describe their firm as primarily advisory. This gap between demand (91% want advisory) and supply (52% feel their relationship is primarily compliance-focused) represents a significant market opportunity.

91%

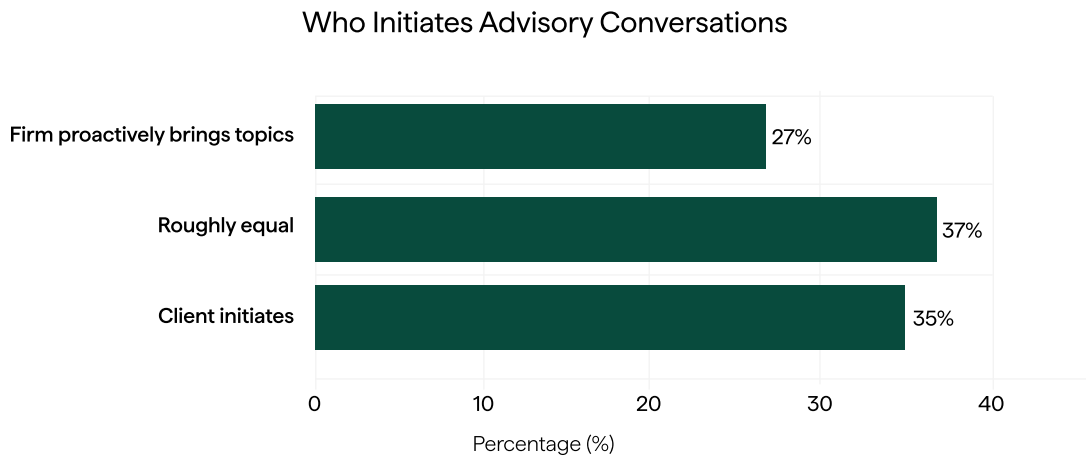
want their firm to function as a proactive business advisor, yet...

42%

describe their accounting firm's role as mostly or purely compliance-focused

# Who Initiates Advisory Conversations

Advisory recommendations are not consistently driven by firms. When asked who typically brings up advisory topics, responses indicate a nearly equal division between client- and firm-initiated conversations:



Only 27% of respondents report that the accounting firm proactively brings advisory topics to the table, while 35% say the client initiates these interactions. Buyers are signaling a clear willingness to pay for proactive advisory services but most don't see their firms as leading those conversations, even though 90% say they'd pay more for exactly that kind of engagement.

**90%**

would pay more for proactive risk and opportunity identification, yet only...

**27%**

of buyers say their firm proactively initiates advisory conversations.

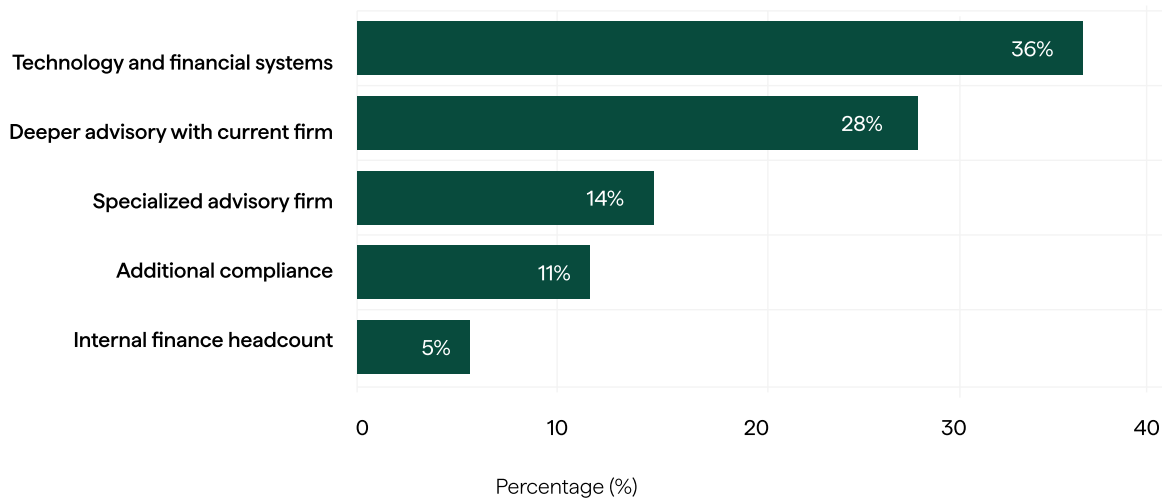
## NPS Impact: Advisory Positioning and Satisfaction

- Firms positioned as offering an equal mix of compliance advice and advisory services have an Net Promoter Score (NPS) of **63** in our study, compared to **52** for purely compliance-focused relationships and **47** for mostly-compliance relationships.
- Who initiates advisory conversations also matters: accounting firm-initiated advisory conversations correlate with the highest client NPS (**62**), followed by equal initiation (**54**) and client-initiated (**48**).

# Advisory Investment: Appetite and Barriers

Buyers aren't just expressing interest in gaining advisory insights from their accounting firms, they're signaling where they'd put real dollars. When asked where additional professional services budget allocations would go, enhancing technology and gaining deeper advisory relationships with their current firms lead the list.

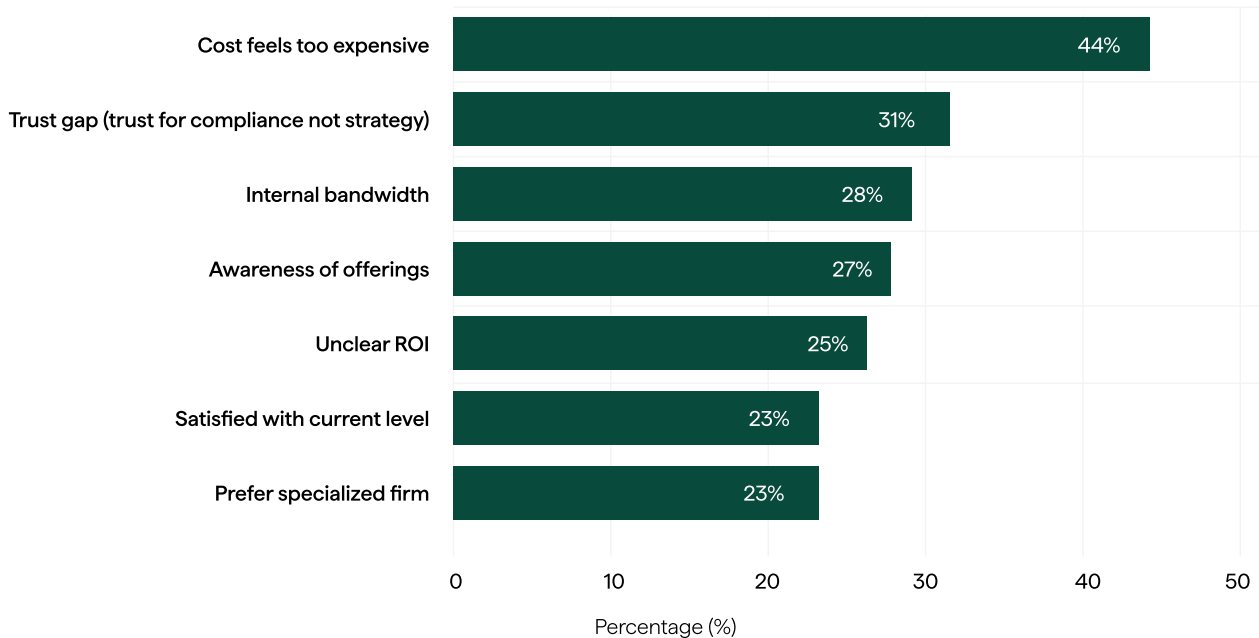
Where Buyers Would Allocate Additional Professional Services Budget



Technology leads the list of potential budget allocation increases (36%), but deeper advisory with the current firm (28%) is second. Only 14% of buyers would seek a specialized advisory firm, suggesting that they would prefer to deepen relationships with trusted primary firms rather than hiring specialists. This is a clear path for accounting firms to expand the depth and breadth of their advisory offerings.

But translating that appetite into deeper engagement isn't frictionless. Buyers identify clear barriers to expanding advisory services:

### Barriers to Expanding Advisory Services



Cost (44%) is the leading barrier to the expansion of advisory services adoption, but a significant finding is the 31% trust gap: many buyers trust their accounting firm for compliance but not as a source of strategic insights. This is a perception challenge that pricing or marketing alone cannot solve. Firms need to demonstrate strategic thinking and build credibility in advisory-related areas to overcome this barrier.

## Key Takeaways: Advisory Evolution

- Demand for advisory services is overwhelming: 91% want proactive advisory, 90% would pay more, and 94% report it has had measurable positive impact. Yet only 4% of buyers describe their main accounting firm's role as "primarily advisory".
- The gap is one of positioning and initiation: only 27% of buyers say their firm proactively brings advisory topics to the table, while 37% report equal initiation and 35% say they (as the client) initiate those conversations.
- If additional budget is available, buyers would invest in technology (36%) and deeper advisory relationships with their current firm (28%) rather than seek specialized advisors (14%), indicating loyalty to primary firms. However, the 42% combined figure for those that would spend budget on further advisory services represents a clear indication of client spending priorities.
- Cost (44%) is the leading barrier, but 31% cite a trust gap for strategy provided by their accounting firms (vs. compliance). Firms must build credibility in advisory thinking, not just offer their clients more hours.

TOPIC 3

# Talent & Service Delivery



# How the Talent Shortage Is Affecting Clients

The accounting talent shortage is not theoretical: it is measurably affecting client outcomes and satisfaction. Over half of buyers report direct impact already:

- 52% say talent shortages have affected service timeliness.
- 55% have noticed changes in the staff assigned to their accounts.
- 56% are concerned that shortages will reduce their accounting firm's future ability to serve them.

The stakes are high for accounting firms: 81% of clients would consider switching firms if quality degraded as a result of talent constraints.

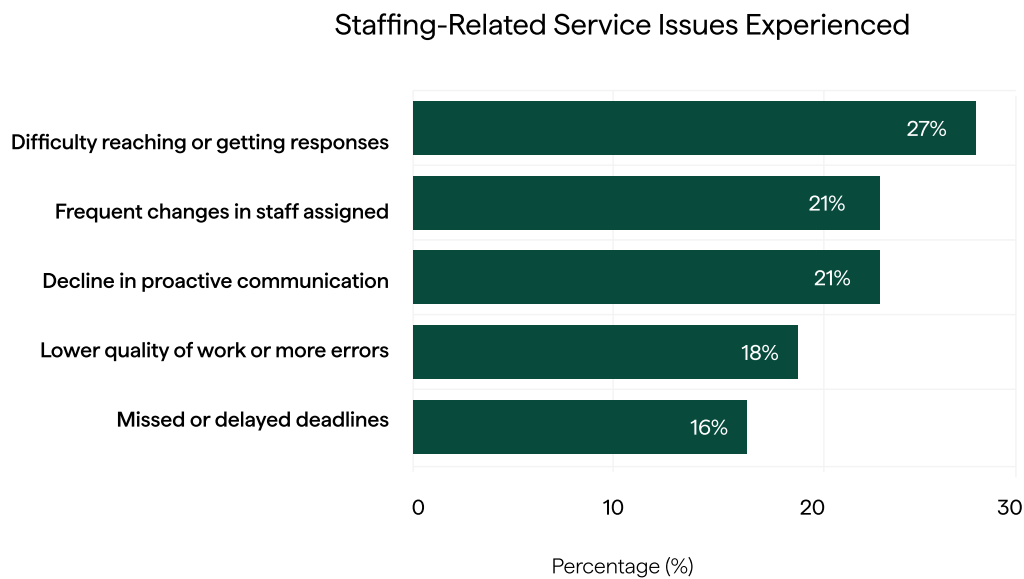
## 81%

would consider switching accounting firms if talent shortages noticeably degraded their service quality

A bright spot in this challenging environment: 78% say their accounting firm communicates transparently about staffing challenges. While transparency alone won't eliminate the switching risk, it likely helps mitigate client churn.

# Staffing-Related Service Issues Experienced

Just over half (51%) of buyers report experiencing at least one of the challenges below due to staffing/resource constraints from their primary accounting firm:



Difficulty reaching contacts (27%) is the most common issue reported, followed by frequent staff changes (21%) and declining proactive communication (21%). Importantly, 51% have experienced at least one detrimental issue, confirming that talent shortages are translating into measurable service impacts.

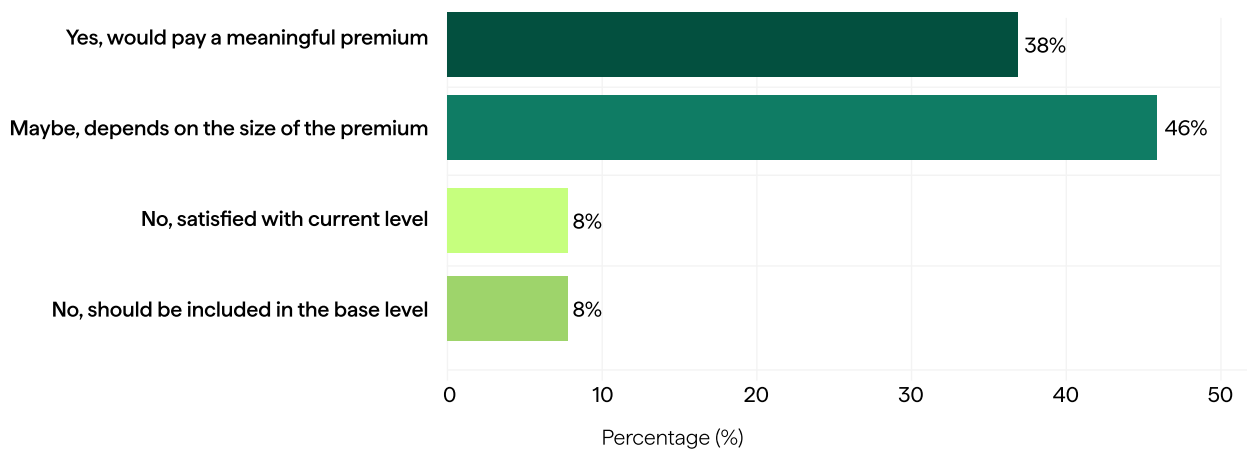
## NPS Impact: Which Staffing Issues Hurt Most?

- Buyers reporting no staffing issues have a Net Promoter Score (NPS) of **64**, but satisfaction drops unevenly by issue type: Missed deadlines (**53**), difficulty reaching contacts (**50**), and quality concerns (**49**) each carry a cost, but the sharpest decline is among those experiencing reduced proactive communication, where NPS falls to just **27**.
- Transparency is a powerful buffer: buyers who strongly agree their firm communicates openly about staffing challenges have an NPS of **79**, a full **24** points above the survey average.

# The Value of Senior-Level Continuity

Given the disruption that staffing turnover creates, we asked whether buyers would pay a premium to guarantee senior team continuity. The answer is decisively yes, though the size of the premium matters:

Willingness to Pay a Premium for Consistent Senior-Level Attention



When combined, 84% of buyers (38% yes + 46% maybe) would consider paying more for senior-level continuity. This represents a significant willingness to invest in relationship stability, suggesting that firms offering continuity guarantees could command premium pricing.

## 84%

would consider paying a premium for guaranteed consistent senior-level attention (38% definitely, 46% maybe, depending on the premium).

### NPS Impact: Continuity Premium and Loyalty

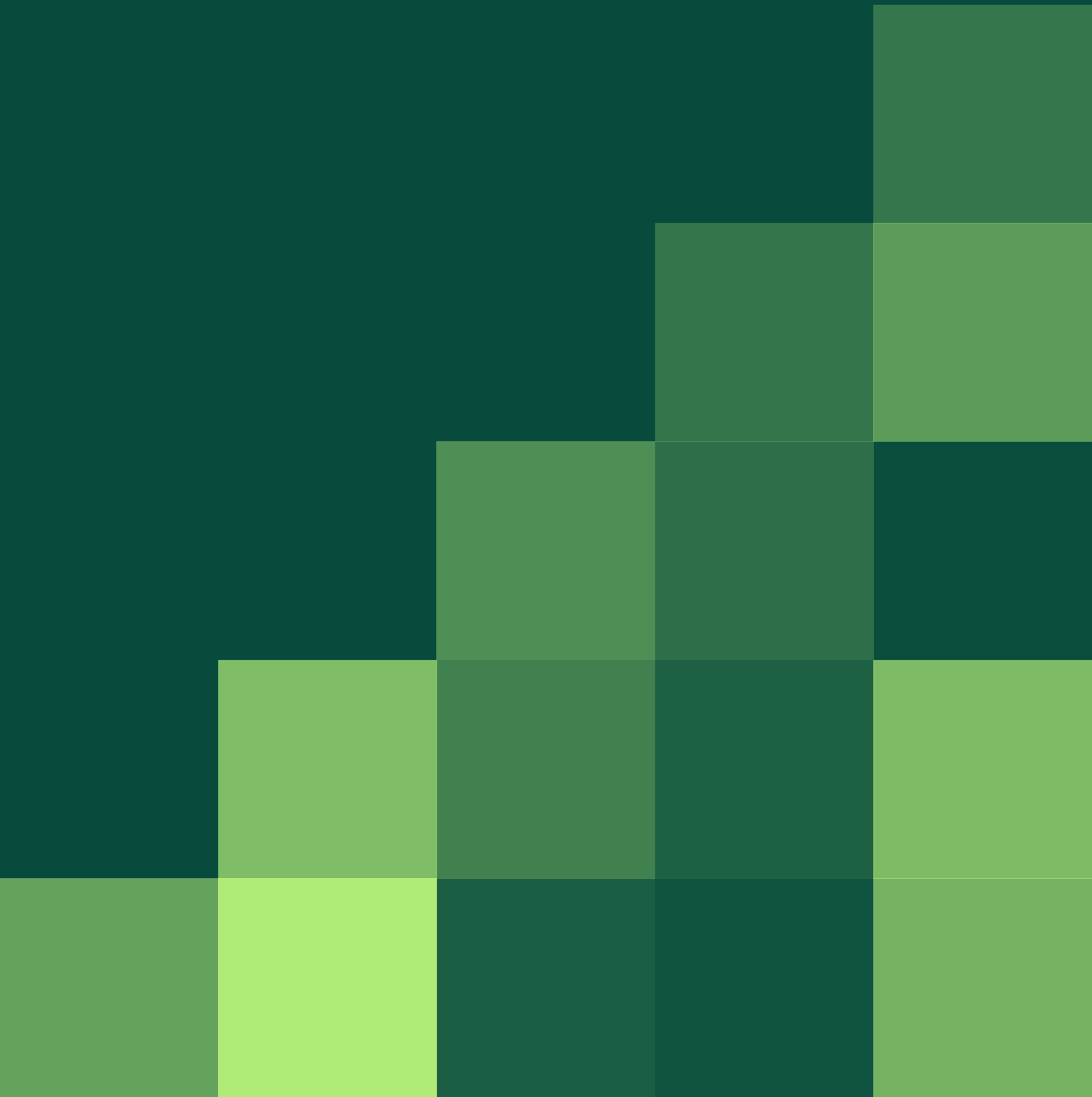
- Buyers willing to pay a meaningful premium for senior-level continuity have an Net Promoter Score (NPS) of **69**, compared to **43** for those who say “maybe, depending on the premium.” Buyers satisfied with current attention levels sit at **51**.
- The willingness to invest in continuity is strongest among the most satisfied clients, suggesting this is a loyalty-reinforcing move, not just a revenue opportunity.

## Key Takeaways: Talent & Service Delivery

- The talent shortage is measurably affecting clients: 52% report timeliness impacts, 55% have noticed staffing changes, and 56% are concerned about future service capacity.
- Switching risk is real: 81% would consider firing their current firm if talent shortages noticeably degraded quality. However, 78% credit firms with transparent staffing communication, which may be mitigating switching intent.
- Service issues are prevalent: 51% have experienced at least one staffing-related issue (difficulty reaching contacts being most common at 27%).
- Buyers value senior-level continuity highly: 84% would consider paying a premium for guaranteed senior-level attention, opening a revenue opportunity for firms that can deliver it.

TOPIC 4

# Fees & Pricing



# Fee Understanding and Value Perception

Buyers report strong confidence across many fee and value dimensions, but top-line agreement masks an important pattern. The strength of conviction (% Strongly Agree) is directly tied to Net Promoter Scores (NPS), with gaps of 12 to 25 points between those strongly agreeing and all others:

Fee Understanding & Value: Conviction & NPS Impact

	Strongly Agree	Top 3 Box	NPS (Strongly Agree)	NPS (All Others)	NPS Gap
Confident we pay fair market rate	29%	96%	72	47	+25
Clearly understand fee calculations	31%	90%	70	48	+22
Fee increases well-explained and justified	30%	87%	68	49	+19
Prefer fixed annual fee to hourly billing	28%	82%	68	49	+19
Receive good value for what I pay	39%	96%	65	48	+17
Firm proactively reviews fees and engagement scope	28%	90%	63	51	+12

Sorted by NPS Gap between those that Strongly Agree with the statement and all others

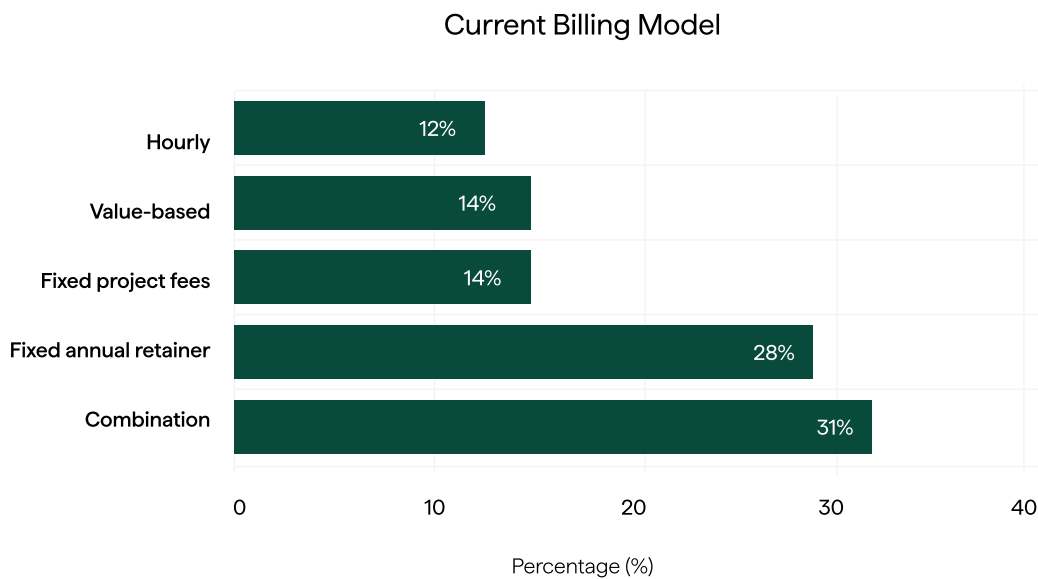
## +25

point NPS gap between buyers who strongly agree they pay fair market rate vs. all others. This is the largest loyalty gap among the fee-related perceptions.

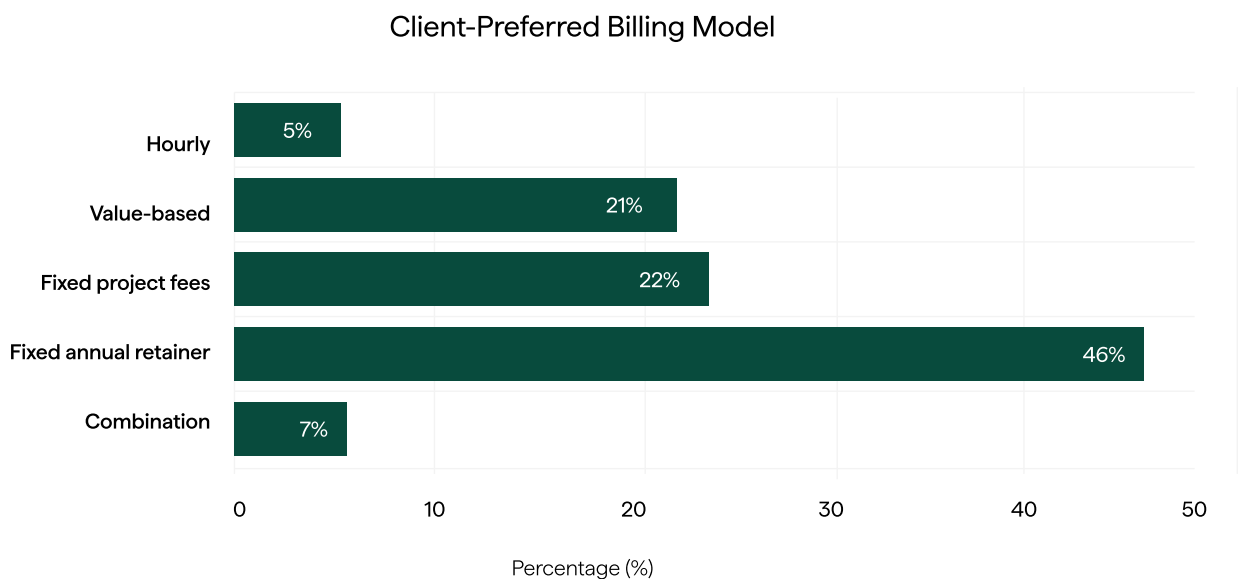
Fee understanding carries the second-largest NPS gap (+22 points): buyers who clearly understand how their fees are calculated are significantly more loyal than those who just broadly agree. Proactive engagement scope review shows the weakest NPS differential (+12 points), indicating that firms have more room to move the needle by actively demonstrating value through fee clarity and fair pricing than through scope conversations alone.

# Current Billing Models vs. Buyer Preferences

Despite high overall value satisfaction, there is a meaningful gap between how accounting firms currently bill and how clients actually prefer to be billed:



Currently, the most common model is a combination approach (31%), with fixed annual retainers close behind at 28%. Hourly billing sits at just 12%. Compare the existing models vs. buyer preferences below:



# 46%

of accounting clients would prefer a fixed annual retainer if quality were equivalent, nearly 10x the preference for hourly billing (5%)

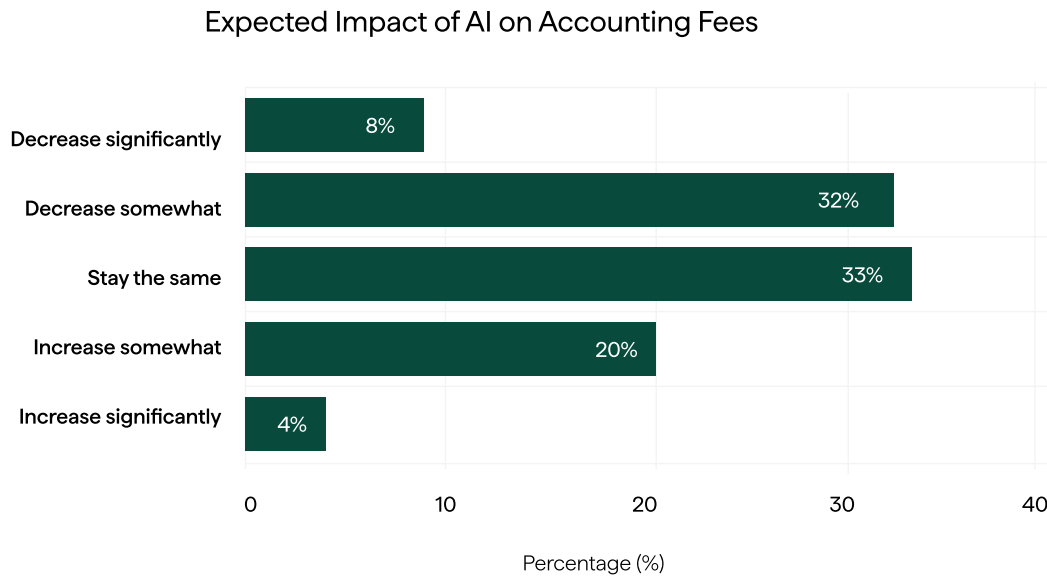
The preference for fixed retainers jumps from 28% (current) to 46% (preferred), an 18 percentage point gap. This suggests that firms using combination or hourly models could shift buyers toward fixed fees and potentially improve revenue visibility and predictability. The near-disappearance of hourly preference (12% current to 5% preferred) indicates buyer desire to move away from time-based billing practices.

## NPS Impact: Billing Model and Client Satisfaction

Clients on fixed annual retainers report a Net Promoter Score of **70**, which is **24** points higher than those on combination billing (**46**) and **26** points above those billed by fixed project fees (**44**). Hourly billing client NPS scores sit at **54**. The retainer model isn't just a billing preference, it correlates with meaningfully higher customer satisfaction.

# Fee Expectations When AI Improves Efficiency

One of the most strategically significant questions for accounting firms is how clients expect AI to affect their fees. The answer reveals a market without a settled narrative, and an opportunity for firms to shape the conversation before the default assumption becomes "AI means lower fees":



Buyers are split into rough thirds: 40% expect some fee decrease, 33% expect fees to stay the same, but just 24% expect increases. This lack of consensus suggests that buyers are uncertain how firms will price AI-enhanced work. Firms have the opportunity to shape this conversation: those that clearly communicate the value AI brings may be able to defend or increase pricing, while those that discount will reinforce expectations of fee reduction.

## Key Takeaways: Fees & Pricing

- Value perception is exceptionally strong: 96% feel they receive good value, and 96% believe they pay fair market rate. This suggests pricing is not a primary pain point for clients.
- Billing model preference is shifting: 46% would prefer paying fixed annual retainers (vs. the 28% who are currently being billed that way), and hourly billing preference has collapsed to 5%. Firms using combination or hourly models have an opportunity to shift toward fixed fees.
- For now, there is no consensus on AI's pricing impact: 40% expect decreases, 33% expect stability, and 24% expect increases. Firms should proactively communicate the value of AI-enhanced work to shape this narrative and defend pricing models.
- 82% agree that fixed annual retainers would be more predictable and preferable to hourly billing, consistent with the 46% who name it as their top billing preference.

TOPIC 5

# Regulatory Complexity & Compliance



# Expectations on Regulatory Guidance

Proactive regulatory guidance is a meaningful loyalty driver: buyers who strongly agree their firm keeps them informed are far more likely to be promoters. The table below shows agreement rates and Net Promoter Score (NPS) impacts across five key regulatory behaviors:

Regulatory Guidance: Conviction and NPS Impact

	Strongly Agree	Top 3 Box	NPS (Strongly Agree)	NPS (All Others)	NPS Gap
Accounting firm proactively alerts to regulatory changes	37%	94%	75	43	+32
Confident accounting firm can help navigate regulatory complexity	38%	95%	72	44	+28
Accounting firm clearly explains regulatory implications	24%	91%	71	49	+22
Accounting firm proactively communicates trade policy/tariff impacts	30%	87%	65	50	+15
In general, firms not investing in regulatory intelligence will lose clients	29%	85%	64	51	+13

Sorted by NPS Gap between those that Strongly Agree with the statement and all others

# +32

point NPS gap between buyers who strongly agree that their firm proactively alerts them to important regulatory changes vs. all others.

Among all buyers, 95% are confident their accounting firm can navigate increasing complexity, and 94% say their firm proactively alerts them to changes. Buyers clearly expect regulatory intelligence as table stakes. The 85% who believe firms not investing in regulatory intelligence will lose clients signals that regulatory proactivity is now a competitive imperative.

And firms are sometimes falling short of that standard, to real consequences:

# 22%

Of clients believe their accounting provider missed proactively flagging a regulatory requirement.

Of clients who have experienced this, 41% say that the omission damaged their confidence in their accounting provider somewhat or significantly. That erosion of confidence also has a direct impact on customer loyalty.

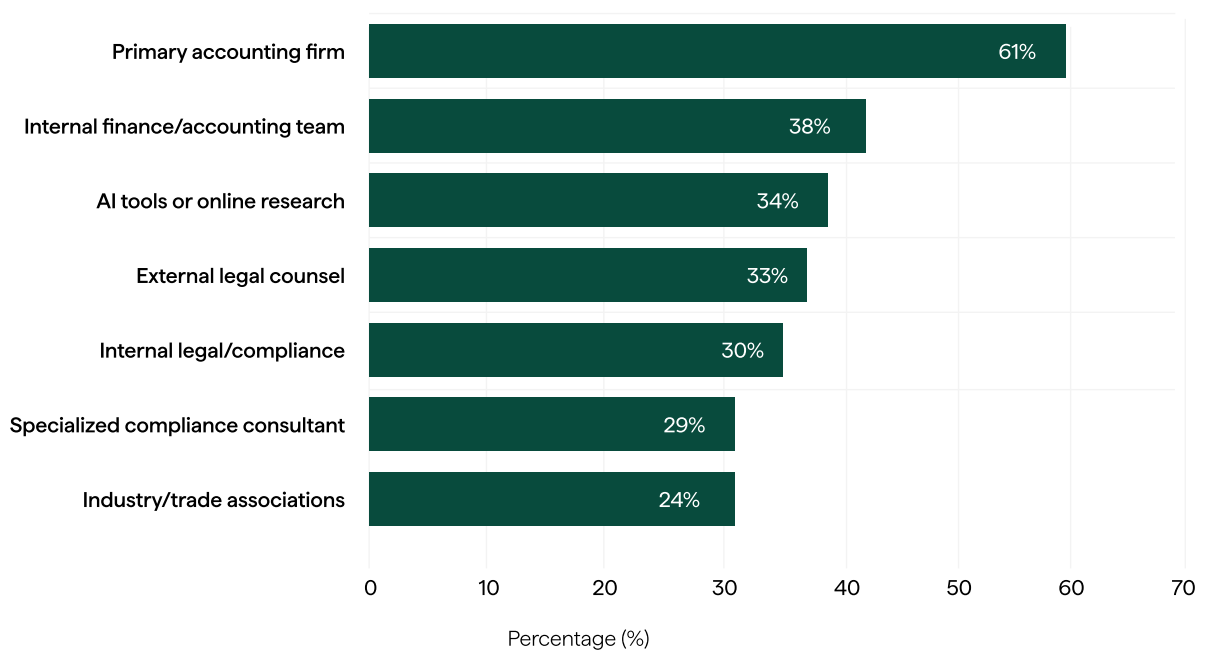
## NPS Impact: The Cost of a Regulatory Miss

Clients whose accounting firm missed proactively flagging a regulatory requirement in the past 12 months have an NPS of **47**, compared to **58** for those whose firm didn't miss one — an 11-point gap. While not the largest satisfaction driver in the survey, it confirms that regulatory errors or omissions carry a measurable cost to client loyalty.

# Who Buyers Turn to for Regulatory Guidance

For regulatory guidance, 61% of buyers turn to their primary accounting firms first. Beyond that, a meaningful share of clients supplement their knowledge with AI tools, online research, and specialized consultants. Firms that aren't seen as authoritative voices on regulatory change risk being quietly bypassed:

Where Buyers Turn for Regulatory Guidance



# 61%

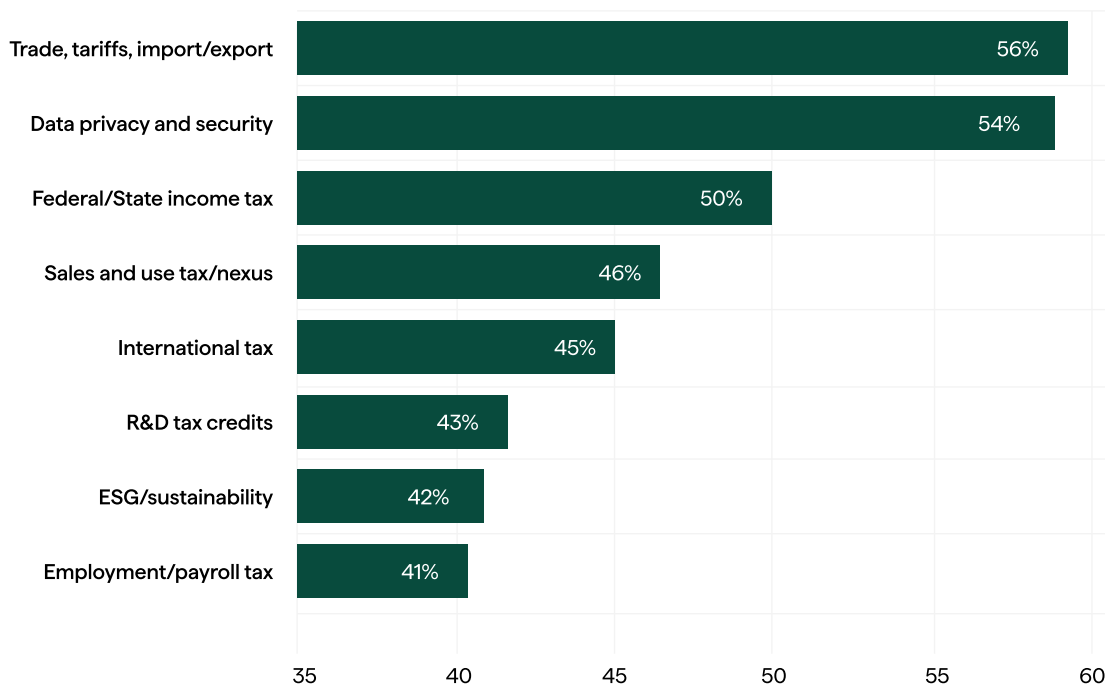
turn to their primary accounting firms first for regulatory guidance, but 34% also use AI tools or online research

While accounting firms may have a head start in this area, the fact that 34% of clients are using AI or online research in parallel, and 29% are turning to specialized consultants, signals that accounting firms' long-safe status as being considered the most well-informed sources for regulatory guidance may be in jeopardy. The firms that win on regulatory guidance are those that stay ahead of what buyers could find on their own or through their internal teams.

# Top Compliance Concerns

Trade policy and tariffs have vaulted to the top areas of concern, while data privacy follows close behind. The breadth and novelty of these concerns put pressure on accounting firms to expand beyond their core tax and audit capabilities:

Top Client Concerns by Compliance Area



Note: axis starts at 35%

The figure above reflects % "Very concerned" + % "Moderately concerned" in each area. The axis in the figure above starts at 35% to better illustrate findings.

Federal and state income tax (50%) remains a core concern and a natural fit for accounting firms. Trade/tariffs and data privacy are now equally urgent to buyers — but confidence in firm capabilities is meaningfully lower in these areas, suggesting either a capability gap, a communication gap, or both. ESG compliance (42%) follows the same pattern.

# Confidence in Firm's Regulatory Capabilities

Buyer confidence in their accounting firm's capabilities to help them through these regulatory concerns is broadly strong, but not uniform. Confidence tracks closely with how established each area is in traditional accounting practice:

Income tax and payroll lead at 85% and 82% confidence respectively, which makes sense as this is territory where firms have decades of established practice. Trade/tariffs trails at 70%, a 15-point gap below income tax and the lowest confidence rate of any area measured. Data privacy sits at 82% overall, though only 40% are "very confident", suggesting broad acceptance hasn't yet translated to deep conviction. These are the areas where firms that invest in visible expertise will have the most room to differentiate themselves.

## Key Takeaways: Regulatory Complexity & Compliance

- Proactive regulatory guidance is now table stakes: 94% expect to receive proactive alerts, and 85% believe firms failing to invest in regulatory intelligence will lose clients.
- Trade/tariffs (56% concerned) and data privacy (54% concerned) are top concerns. Buyer confidence is highest in traditional areas (income tax 85%, payroll 82%) and weakest for trade/tariffs (70%) — a 15-point gap that signals where firms have the most room to build visible capability.
- Buyers are diversifying regulatory guidance sources: while primary accounting firms lead (61% of buyers use them as primary sources of guidance), 34% use AI tools/online research, and 29% use specialized consultants. Firms must be authoritative enough to add clear value above free resources.
- Emerging compliance areas (data privacy, ESG) are gaining concern, but confidence is lower than traditional areas (income tax, payroll tax). Firms that build capabilities in these emerging areas can differentiate themselves.

TOPIC 6

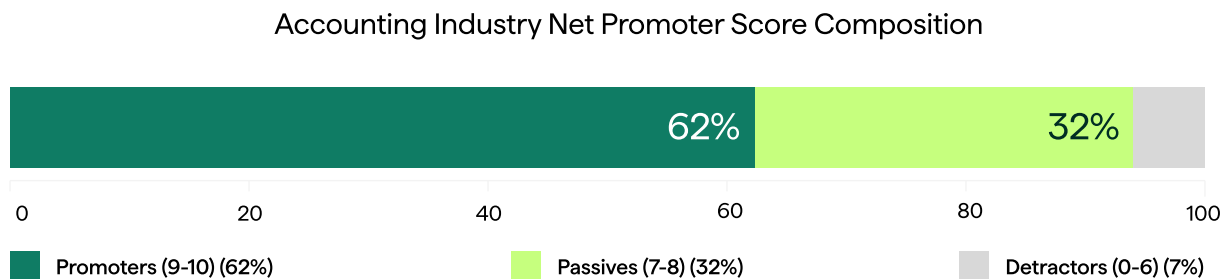
# Satisfaction & Performance Benchmarking



# Net Promoter Score in the Accounting Industry

Customer satisfaction and loyalty are the lagging indicators that reflect everything else demonstrated in this report: the result of how well firms are delivering on the expectations measured in previous topics. This section benchmarks accounting buyer relationships against established NPS standards, examines what drives service delivery performance, and identifies where relationship health is strongest ... and most at risk.

Our 2026 study reveals overall satisfaction with accounting firms is strong, with an NPS of 55 (62% Promoters, 32% Passives, 7% Detractors):



# 55

## Accounting Industry NPS Benchmark

An NPS of 55 is solid in the professional services space. The 62% Promoters base is the foundation of word-of-mouth growth and upsell opportunities. The low 7% Detractor rate is particularly encouraging, suggesting that churn risk is relatively contained at the present time.

For context: ClearlyRated's 2026 benchmark of 55 marks a 17-point improvement over the 2024 figure of 38. The underlying driver data points in a consistent direction: accounting firm responsiveness and proactiveness, which are two of the dimensions most sensitive to relationship quality, each improved by 7 percentage points year over year, and the share of clients saying their firm delivers high quality, error-free work edged up 3 points. The one slight decline was in clients rating their firm's services as a good value for the cost. Whatever the full explanation for the magnitude of the gain, the movement across individual drivers tells a coherent story.

Reputation (54%), industry expertise (46%), and service range (44%) are the top three factors buyers cite when selecting a firm — confirming that positioning and demonstrated capability matter more than price alone.

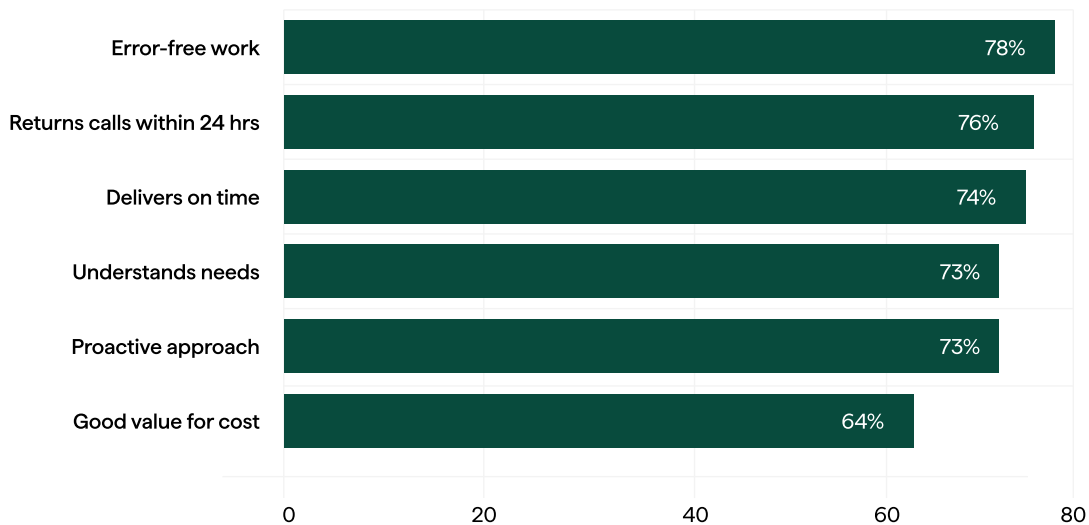
### NPS Impact: The Relationship Length-to-Satisfaction Relationship

Satisfaction is not linear with the length of the accounting relationship. Clients of 15+ years report the highest NPS (**84**), while 10–14 year clients sit at **55** and 3–5 year clients at **54**. The notable low point is the 6–9 year cohort at NPS **37**, suggesting a mid-relationship satisfaction trough that firms should be aware of and actively manage.

# Service Delivery Performance

Technical execution earns high marks across the board, but a 14-point gap between error-free work and consistent value delivery reveals where client perception of their accounting firms most often falls short:

Accounting NPS Drivers: Service Delivery Consistency



The figure above reflects % "Always" in regards to their primary accounting firm.

Consistent error-free work (78%) is the strongest area, which is critical for trust. However, "good value for cost" (64%) lags by 14 percentage points, suggesting that while buyers feel they are receiving good value overall (96% in earlier question), the perception of "always" delivering value is lower. This may indicate that firms should take the opportunity to communicate proven value more consistently.

# Spend and Future Expectations

Primary accounting firms hold a strong share of wallet: median 70%, indicating that buyers are consolidating most of their accounting budgets with a single provider.

## 50%

expect to increase spend with their primary accounting firm in the next 12 months, vs. 5% expecting to decrease spend.

Nearly half (50%) expect to increase spending, while 45% expect stability. Only 5% of clients expect decreases, signaling strong positive momentum. This is a powerful indicator of relationship health and upsell opportunities.

Projected spending increases are driven overwhelmingly by business growth and expansion, followed by rising costs from inflation and heightened regulatory/compliance demands. The small share of clients anticipating decreased spending cited insourcing accounting functions, firm switching, or budget tightening as primary drivers of this reduction.

# Retention and Loyalty

Buyers express strong intention to continue and expand relationships:

**95%**

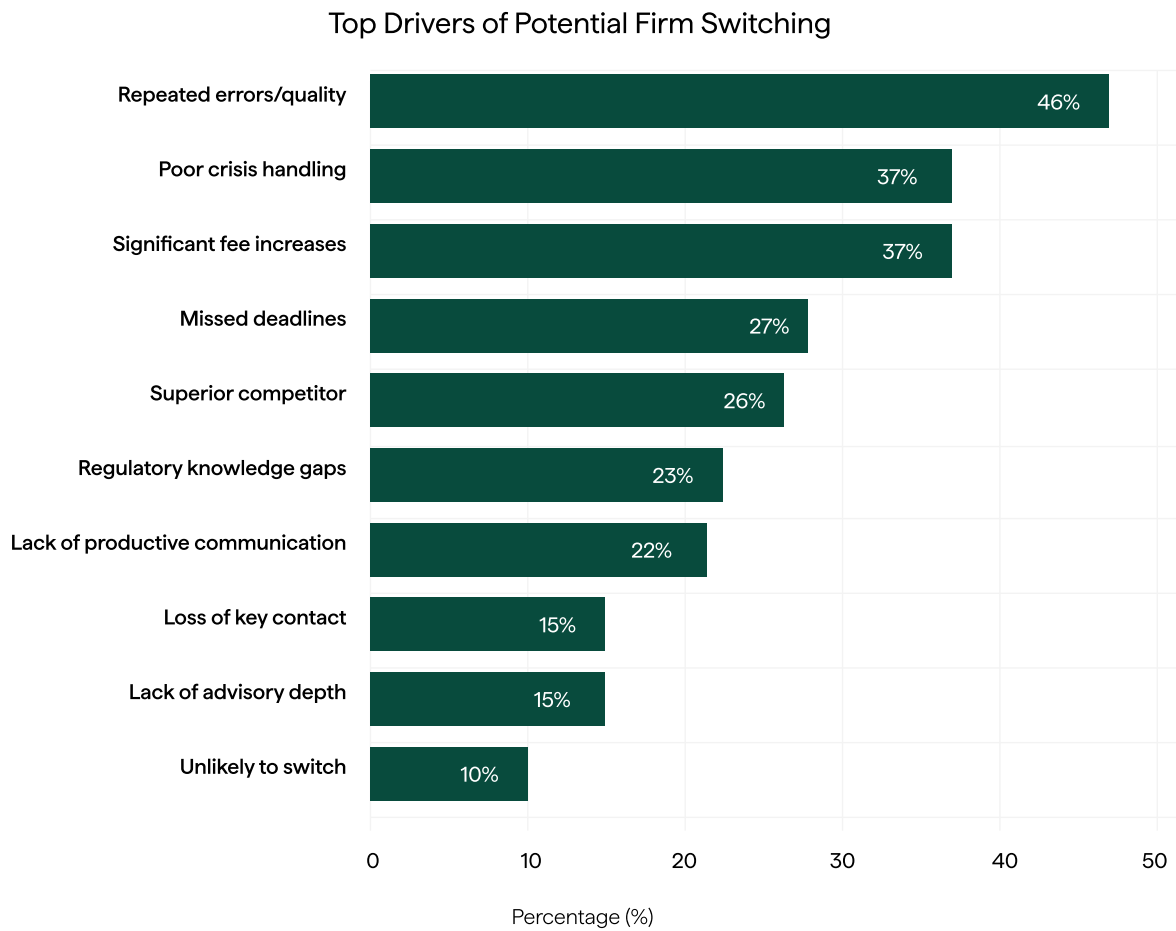
intend to continue with their current accounting firm.

**78%**

are likely to purchase additional services in the next 12 months.

Retention intent is exceptional, and growth potential is real. The 78% of clients open to purchasing additional services represent a significant upsell opportunity for firms that proactively bring new capabilities forward

That loyalty is not unconditional, however. When asked what would prompt them to switch firms, buyers identified clear thresholds that firms need to actively manage:

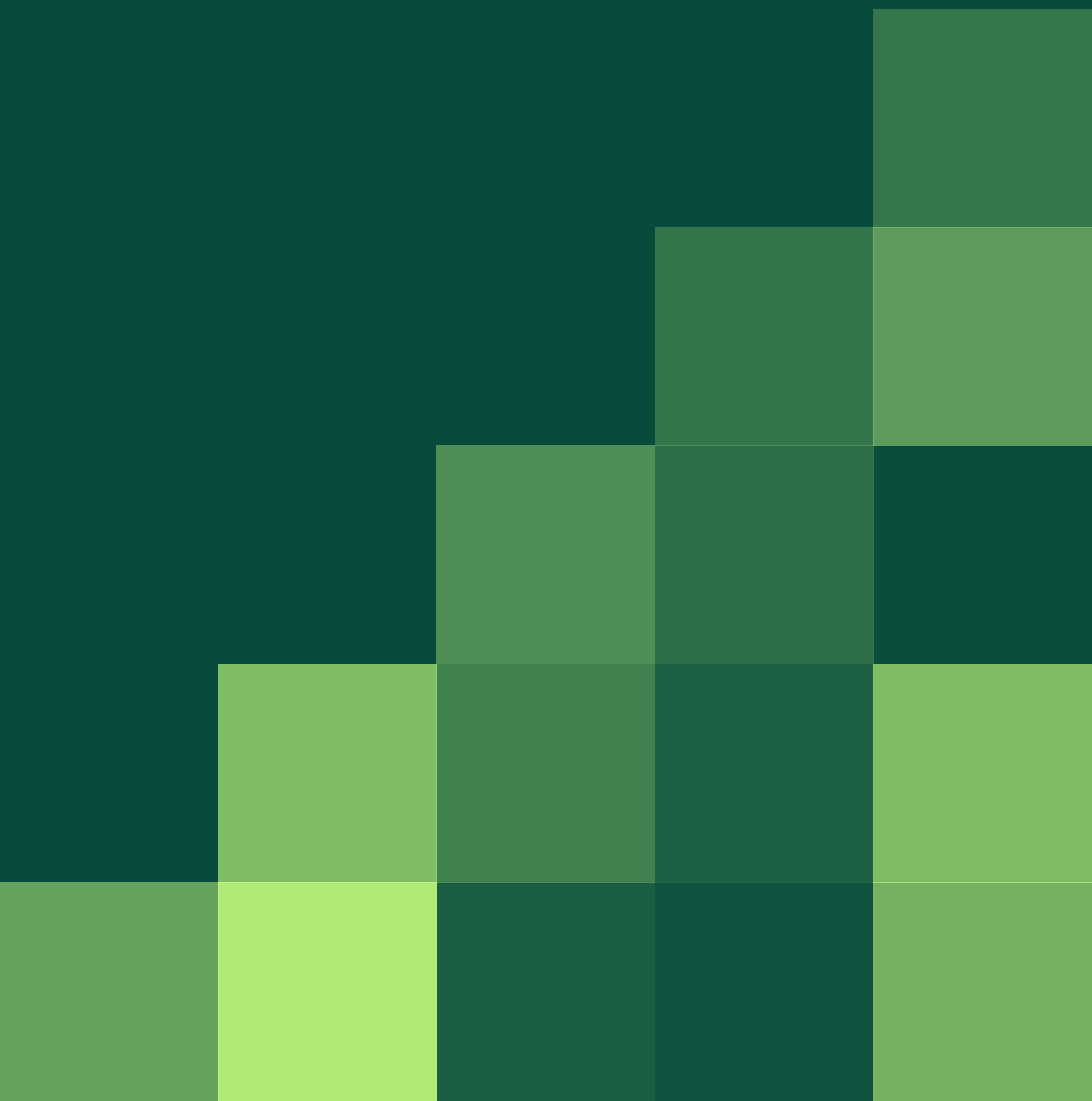


Quality (46%), pricing (37%), and critical issue/crisis handling (37%) are the leading triggers for switching. Notably, only 10% of clients say they're unlikely to switch under any circumstances, meaning virtually all buyers would consider switching under the right (wrong) circumstances. However, the lower weights on "loss of key contact" (15%) and "lack of advisory depth" (15%) are encouraging: these are within firm control and less about relationship fragility.

## Key Takeaways: Satisfaction & Performance Benchmarking

- Net Promoter Score (NPS) of 55 is solid, with 62% Promoters and only 7% Detractors, representing a strong baseline with meaningful room for growth through the levers identified in this report.
- Retention intent is exceptional: 95% of clients intend to continue with their current accounting firms and 78% are likely to purchase additional services. Growth opportunity is real if firms proactively bring new capabilities forward.
- Repeated errors (46%) are the leading switch trigger. Maintaining high-quality standards, especially as talent constraints increase, is critical to protecting relationships.
- Spend growth is positive: 50% expect to increase spend in the next 12 months, and share of wallet is strong at 70% median.

# Conclusions & Guidance



# Conclusions & Guidance

## The State of the Relationship: Strengths and Opportunities

The 2026 Accounting Buyers Insights reveals a market in transition. Buyers are satisfied with their relationships (Net Promoter Score 55, 95% retention intent), but they are demanding evolution. They want AI-enhanced service delivery with human oversight. They want proactive advisory offerings, not just compliance-focused service. They want predictable pricing, senior continuity, and regulatory expertise that extends beyond traditional tax advice. These are not unreasonable demands: they reflect the economic and regulatory realities of 2026.

### Strength: The AI Opportunity

As 40% of buyers are more likely to engage with firms that actively use AI, this presents a significant competitive advantage for early movers. Firms that implement AI transparently, maintain human oversight, and use efficiency gains to deepen advisory services (rather than simply cutting fees) will win greater market share. In summary, AI should not be viewed as a threat to the accounting industry; rather it is a tool that enables the shift from merely ensuring regulatory and legal compliance to offering the high-value advisory services that clients demand.

### Strength: Advisory Demand

To reiterate a key finding, 91% of buyers want proactive advisory services, and 90% would pay more for it. This demand is real and measurable, not speculative. Firms that build advisory capabilities will command premium pricing, develop stronger client relationships (higher NPS), and improve margins. Only 4% of firms are positioned as being primarily advisory in their clients' eyes, meaning 87 percentage points of market opportunity exist for firms that can make the shift.

## Opportunity: The Talent Shortage

The talent shortage is visible in client data: 52% report timeliness impacts, 55% notice staffing changes, and 56% are concerned about future capacity. However, 84% would pay a premium for senior continuity, and 78% acknowledge their firm's transparent communication about staffing. Firms that can create senior-level continuity programs, invest in training and development to retain talent, and communicate proactively will defend relationships and command premium pricing.

## Opportunity: Regulatory Expertise as a Key Point of Differentiation

Trade and tariffs (56% concerned) and data privacy (54% concerned) are the areas of highest concern and where client confidence in firm capability lags most notably behind income tax and core compliance knowledge. Firms that invest in trade/tariff and data privacy expertise will differentiate themselves on a dimension buyers are actively seeking. Regulatory complexity is increasing, and firms that lead will own this competitive advantage.

## Opportunity: Fixed Fee Models

Buyers prefer fixed annual retainers (46% preference vs. 28% current billing practices) by a wide margin. Firms using combination or hourly models have a clear path to shift buyers toward fixed fees, improve revenue visibility, and increase perceived value. The transition requires pricing discipline, but the payoff is significant: fixed fees improve predictability and align incentives with client value creation.

## Where This Study Points

The patterns in this data converge in a clear direction: Buyers are broadly satisfied, but their expectations are evolving faster than many firms' service models. Advisory depth, transparent AI deployment, senior continuity, regulatory intelligence, and predictable pricing are not separate initiatives, but should be viewed as different expressions of the same underlying demand that accounting firms must act as genuine business partners, not merely as service providers.

The data also points to where competitive windows are opening. Advisory demand (90%) vastly outpaces advisory delivery (4% primarily advisory). Fixed fee preference (46%) exceeds current adoption of that billing method (28%). Confidence in trade/tariff guidance lags 15 points behind that seen in more traditional accounting areas. These gaps are not complaints; they are invitations. The firms that move into them deliberately will earn client loyalty, gain pricing power, and win wallet share that buyers are clearly ready to give.

# Conclusion

The 2026 Accounting Buyers Survey shows accounting buyers actively reshaping their expectations while remaining fundamentally satisfied. Buyers are clear about what they want: proactive advisory services, regulatory expertise, AI-enabled efficiency, price transparency, and reliable talent. Firms that respond to these demands by deploying AI, shifting to advisory offerings, building senior-level continuity, deepening regulatory expertise, and moving to fixed fees, will grow, command premium pricing, and build loyal client relationships. Firms that resist these trends will face margin compression, talent outflows, and client churn.

# About ClearlyRated

ClearlyRated® is a leading provider of client satisfaction surveys and service quality research for professional service providers. We help accounting firms leverage the Net Promoter® Score survey methodology to measure the client experience, differentiate on service quality, and build online reputation. Accounting firms partnering with ClearlyRated have access to:

- Proprietary client satisfaction survey tool, specifically designed to support client survey best practices for accounting firms.
- Real-time response data and issue tracking to ensure proper follow-up and support client retention.
- Segmentation of client response data by client, practice area, affiliated partner, office location, etc.
- Accounting industry research, benchmarks, and trends on topics including (but not limited to) client satisfaction, buyer behavior, and online reputation.
- An online profile featuring client testimonials and client-based ratings – available to (and searchable by) the public on [clearlyrated.com/find-a-business](https://clearlyrated.com/find-a-business)
- Eligibility to participate in the annual Best of Accounting award program – which recognizes accounting firms that have demonstrated exceptional service quality based exclusively on ratings provided by their clients.

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