

AI Adoption in a Modern Firm

Insights from the AGN Member Roundtable
Dallas–Fort Worth, January 2026

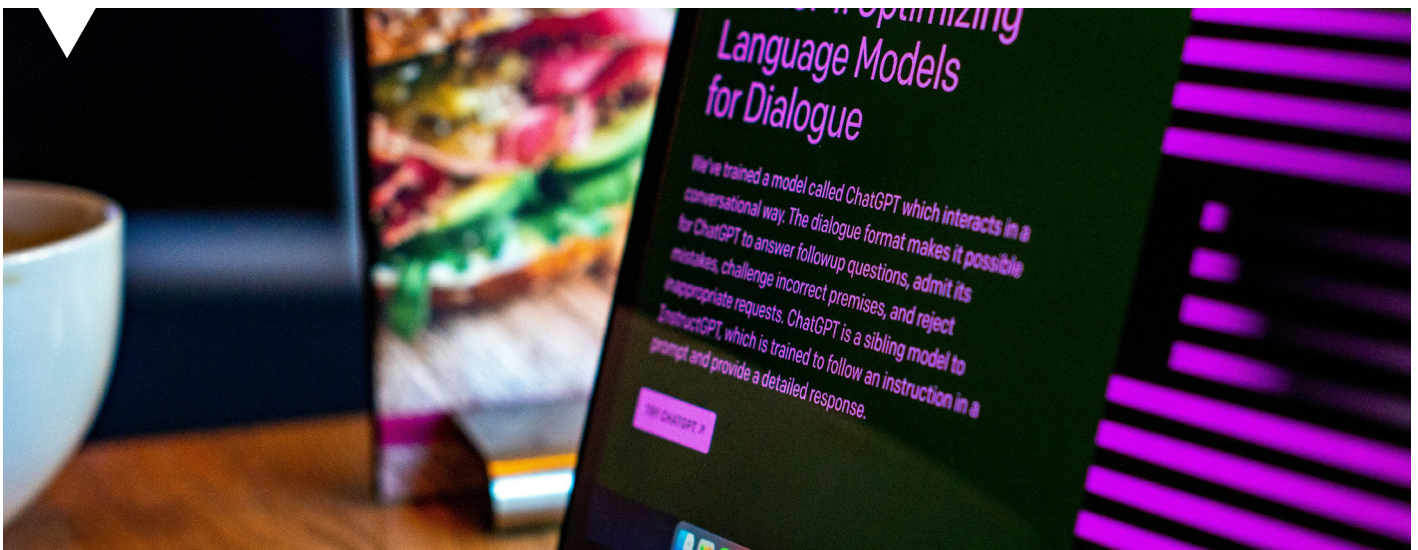


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In early 2026, AGN member firms convened in Dallas–Fort Worth for a focused roundtable on **AI adoption in the modern accounting firm**. The session combined an external expert briefing from AI thought leader **Roman Kepczyk from Rightworks**, with a peer-led discussion among managing partners and senior practice leaders.

The discussion strongly reinforced themes already evident across AGN’s **Digital Maturity work, Advisory Migration Methodology**, and Member Value Agenda: Technology, Talent and Service Evolution.



1. Expert Framing: AI as a Firm Design Issue



The external expert positioned AI not as a future disruption, but as a current operating model challenge for professional firms:

- AI creates value only when embedded into end-to-end workflows, not when deployed as isolated tools.
- The most mature use cases today are internal and efficiency-led:
 - ▷ Document ingestion and summarisation
 - ▷ Audit evidence review
 - ▷ Research, drafting and first-pass technical analysis
- The primary risk is not technology failure, but weak governance, inconsistent leadership signals and unmanaged behaviour.
- “Human-in-the-loop” models remain essential for judgement, ethics, and trust.

These conclusions mirror AGN’s member-firm-focused Digital Maturity research, which consistently show that firms stall not because tools are unavailable, but because strategy, skills and confidence lag technology.

2. What AGN Firms Are Actually Doing with AI

The following discussion revealed a high degree of consistency across firms and regions.

AI use today is predominantly:

- Internal-facing, not client-facing.
- Focused on productivity and quality, not new revenue.
- Driven bottom-up by teams rather than top-down.

Common use cases included:

- Summarising client documents, emails and board papers.
- Drafting audit narratives, tax notes and technical memoranda.
- Accelerating research and precedent review.

Roundtable Comment:

“ We’re not using AI to replace judgement – we’re using it to get to judgement faster. ”

This aligns with AGN’s long-standing view that technology initially delivers **efficiency and headroom**, before it enables full on **service evolution**.



3. Barriers: A Digital and Organisation Maturity Issue, Not an AI Issue

Roundtable Comment:

“ The risk isn’t that people misuse AI – it’s that they use it quietly and inconsistently. ”

Discussion quickly moved beyond software capability to organisational readiness. The members primarily raised the following issues:

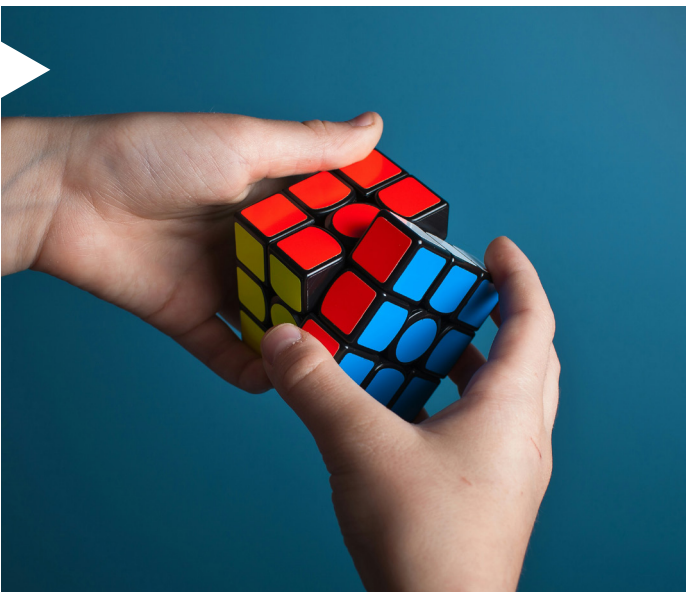
- Lack of clear internal guidance on acceptable AI use.
- Inconsistent partner attitudes and messaging.
- Concern about data security and client confidentiality.
- Fear of misuse masking a deeper issue of unmanaged adoption.

Several firms acknowledged that informal AI usage already exists across teams, reinforcing AGN’s view that **ignoring adoption does not prevent it**.

4. Talent, Skills and the Advisory Migration Lens

AI is already changing how work is experienced by junior and mid-level staff, and members observed:

- Diminishing tolerance for repetitive, manual tasks.
- Faster movement from data handling to interpretation.
- Rising demand for professionals who can:
 - ▷ Interrogate outputs
 - ▷ Apply judgement
 - ▷ Explain conclusions to clients



Roundtable Comment:

“The issue isn't whether juniors will use AI – it's whether managers are equipped to review AI-assisted work.”

From an AGN perspective, this directly intersects with the AGN Advisory Migration Methodology:

- AI accelerates the shift away from compliance-heavy effort.
- It increases the premium on insight, problem-solving and communication.
- It exposes gaps in soft skills, commercial judgement and supervision models.

AI adoption therefore reinforces, rather than replaces, the need for structured advisory capability development.

5. Client Readiness, Trust and Professional Accountability

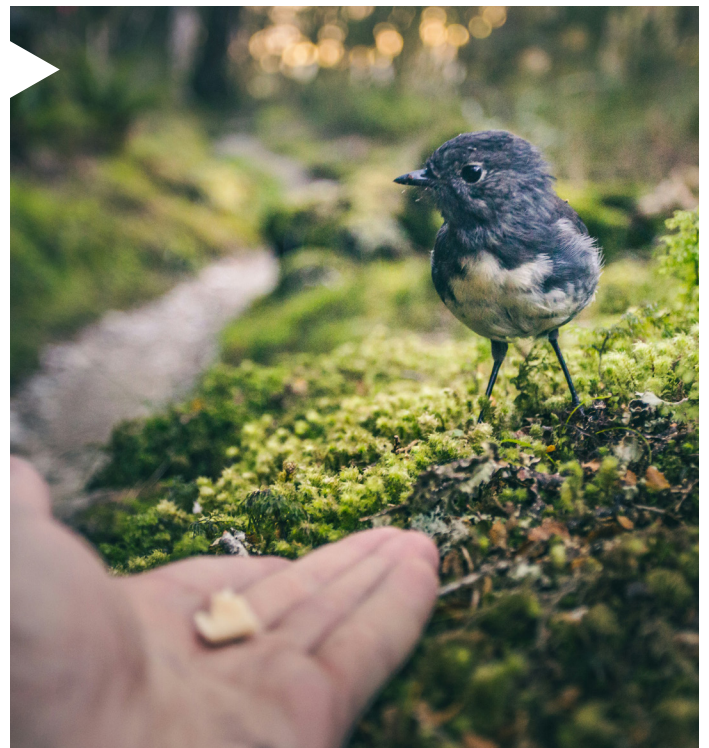
Firms expressed caution around client-facing AI use, particularly in audit and tax.

Key points:

- Clients increasingly assume AI is being used.
- Trust is damaged more by undisclosed AI use than by AI itself.
- Accountability must remain visibly human.

Roundtable Comment:

“Clients don't want to know we used AI – they want to know we're still responsible.”



6. Practical Takeaways for AGN Member Firms



The roundtable converged on a set of pragmatic conclusions consistent with AGN guidance:

- Start with internal productivity and quality gains.
- Define internal principles before formal policies.
- Treat AI adoption as a leadership and supervision challenge, not an IT project.
- Invest early in training managers to review AI-assisted outputs.
- Accept uneven adoption and manage it deliberately.

Several firms noted that these steps mirror how earlier digital tools were successfully embedded, reinforcing AGN's view that AI is an acceleration of an existing journey, not a separate one.

Closing Observation

AI adoption is no longer a technology question. It is a question of **firm maturity, leadership clarity and professional discipline**.

The firms progressing fastest are not the most technically advanced, but those that are **most intentional in aligning AI with their people, services and values**.

Related Global Business Voice Issues

1. [AGN Digital Maturity Diagnostic Tool \(Members only\)](#)
2. [GBV: Evaluating AGN Member Digital Maturity](#)
3. [GBV: Unleashing the Power of ChatGPT](#)
4. [AGN Advisory Migration Methodology \(Members only\)](#)



About Our Speaker

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Roman Kepczyk, CPA.CITP, CGMA, PAFM is Director of Firm Technology Strategy for Rightworks exclusively with accounting firms on production automation, application optimization and practice transformation. He has been consistently listed as one of INSIDE Public Accounting's Most Recommended Consultants, Accounting Today's Top 100 Most Influential People, and CPA Practice Advisor's Top Thought Leaders.

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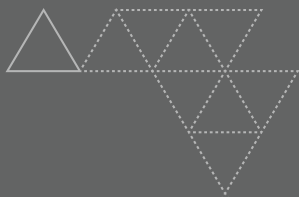
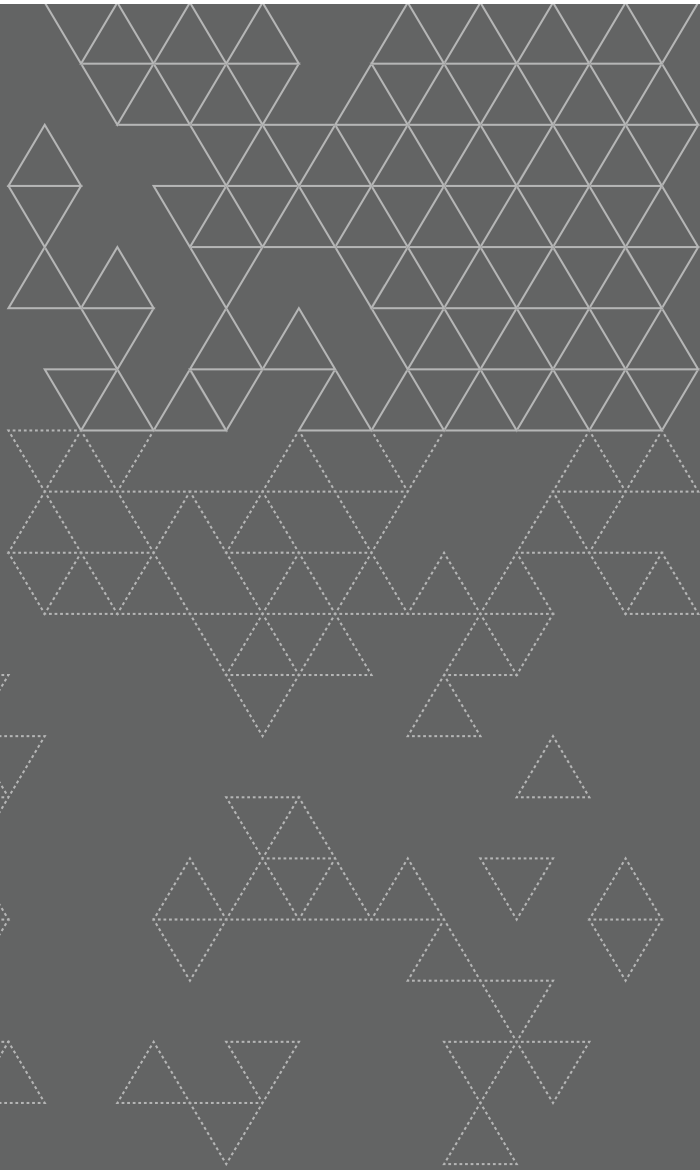
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