The Accounting Educator Barometer 2026

Accounting Cafe · Toby York, Stuart Pedley-Smith and Paul Jennings

October 2026

Accounting Cafe

Published 30 October 2026 by Accounting Cafe Limited

Authors Toby York, Stuart Pedley-Smith and Paul Jennings

Version 1.01

Copyright © 2026 Accounting Cafe. Except where stated below, this report is published under a Creative Commons Attribution-NonCommercial 4.0 International licence (CC BY-NC 4.0). You may share and adapt it for non-commercial purposes, provided you credit Accounting Cafe and indicate any changes. The Accounting Cafe name and logo are trademarks of Accounting Cafe Limited and are not covered by the Creative Commons licence.

Images The photograph on page 23 is © Toby York, all rights reserved, and is used here with permission. The other photographs are licensed from Adobe Stock. Photographs in this report are not covered by the Creative Commons licence, and you may not copy, extract, share or reuse them separately from this report.

Design Toast Design

Disclaimer Respondents chose to take part, so the sample is not statistically representative of accounting educators worldwide. The findings describe the people who responded and should not be taken as a census of the profession. The commentary under "What Accounting Cafe thinks" contains the authors' opinions. These do not necessarily represent the views of respondents, their employers, the authors' employers or any institution or professional body. We have taken care to make sure the data is accurate, but neither the authors nor the publisher accepts liability for decisions made on the basis of it.

How to cite this report York, T., Pedley-Smith, S. and Jennings, P. (2026) *The Accounting Educator Barometer 2026*. London: Accounting Cafe. Available at: accountingcafe.org/barometer.

More information To find out more about the Barometer or take part in the 2027 survey, visit accountingcafe.org/barometer or email hello@accountingcafe.org.

Contents

What Accounting Cafe thinks it all means 4

How educators feel

1. Educators are driven by purpose 6
2. Happy in the classroom while unsure about the future 8
3. Positive about the work but gloomy about the direction 10

Observations about teaching and learning

4. Engagement depends on what learners want 14
5. There's no mechanism for keeping up with practice 16
6. Assessment doesn't measure what matters 18
7. Educators are on their own with AI 20

More fundamental questions

8. What is an accounting degree for? 22
9. We disagree on what purpose accounting serves 24

What's to be done about it? 28

Who we heard from, methods and caveats 30

What Accounting Cafe thinks it all means

Accounting Cafe ran the Accounting Educator Barometer from 30 June to 2 August 2026 and received 652 responses through Accounting Cafe's channels. Accounting educators from across the world and in different teaching contexts told us how they felt about their work, about the state of accounting education and about the wider profession. In this report, we share what they told us, what we think it means and what might be done as a result.

Accounting educators love what they do. More than eight in ten feel positive about their working lives, and the reason is not difficult to find: they care about their students. They enjoy watching them develop, seeing their confidence grow, knowing that, in some way, they helped them get there.

Yet unease lies beneath their optimism. Many educators doubt assessments really measure what matters. They don't know if their teaching reflects what accountants actually do in practice, and fewer than three in ten believe they have a collective say in where accounting education goes next.

Although we didn't ask about AI directly, perhaps unsurprisingly, it came up. For many, it has brought both inspiration and uncertainty, while exposing weaknesses in assessment methods that existed long before ChatGPT was born.

A deeper question is what we want accounting education to achieve. A direct route to professional qualification has value, and exemptions can offer students an attractive head start. But if degree programmes centre too heavily on this route, universities limit their opportunities to develop those higher-level skills now so in demand: to think critically, challenge assumptions, understand accountability and exercise judgement. These skills have been brought sharply into focus as AI continues to erode much of the analysis and technical work the profession once prized.

There is no shortage of debate about what accounting is for, and whose interests it serves. These arguments are worth having, because accounting shapes organisations, societies and lives. But the camps within the sector mostly talk past each other and change little about what is actually taught.

This report reveals a community with considerable passion, optimism and creative energy. Much of that comes from the relationships educators build with their students. That is a powerful motivation, but not inexhaustible and no substitute for influence. Fewer than three in ten believe they have a collective say in the direction of accounting education, and no amount of care for students can fix assessment or align a syllabus that has drifted from practice.

If we want accounting education to flourish, we must listen to each other and speak out, but not simply to identify where we think things are wrong. We must do something about it. So, we end this report with actions rather than hopes, each addressed to someone who can act on it, Accounting Cafe included.

We'll run the Barometer again in 2027 and tell you if things have progressed.



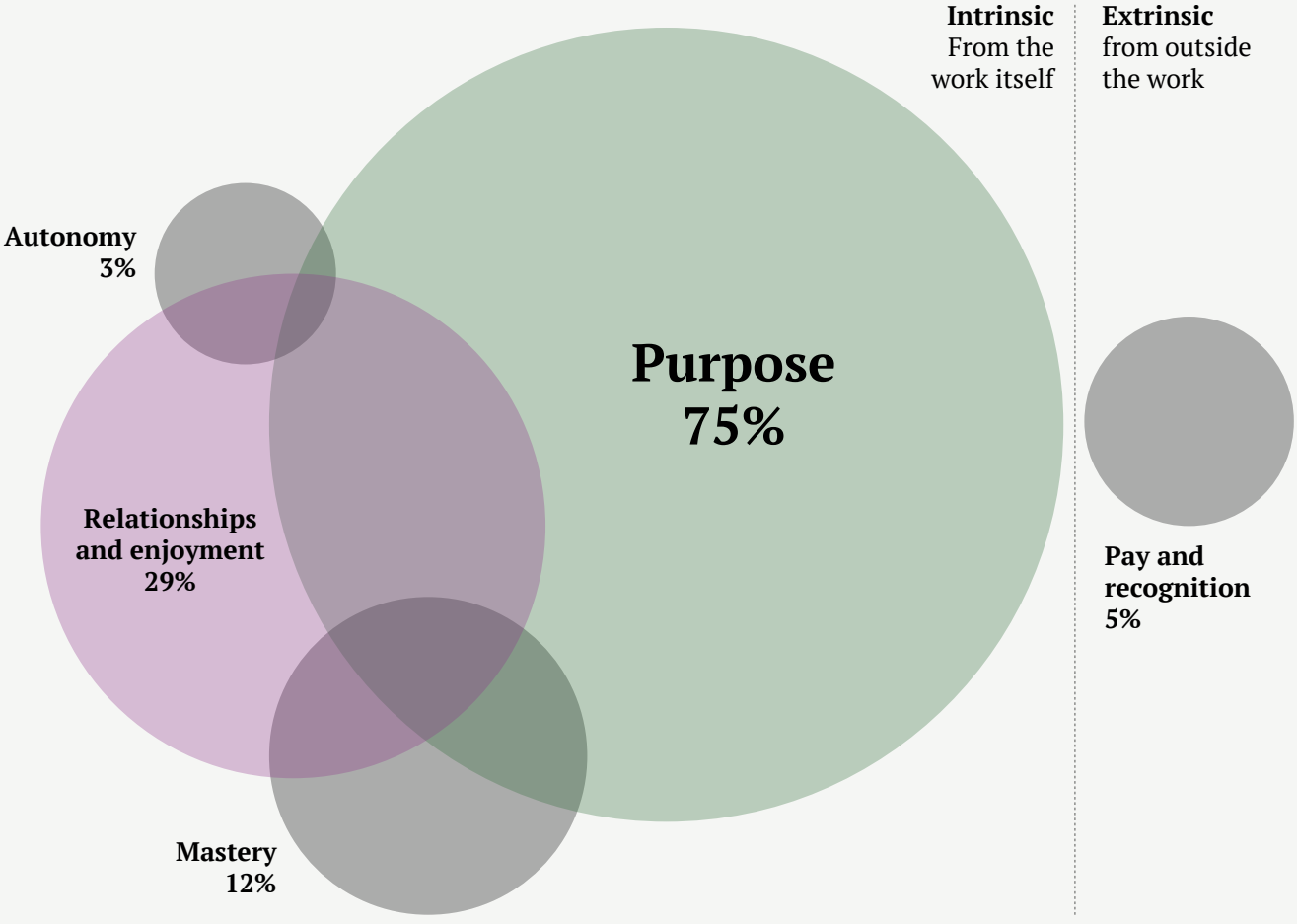


1. Educators are driven by purpose

We asked an open question:

"What makes your work feel worthwhile to you?"

We coded 403 answers into motivational themes using a method described in the section *Who we heard from, methods and caveats*.



Circle area = share of answers mentioning the theme; overlap = answers mentioning both. Overlaps with purpose, and of relationships with mastery and autonomy, are to scale; other overlaps (mastery with autonomy, and pay with the rest, 1 to 4 answers each) are not shown.

Answers can carry several themes. The coding is indicative: 2% of answers fit none of the five.
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

"It feels that I am making a difference every day. I am teaching on a rural campus. Most of my students are first-generation students."
— University educator, Africa

“I see my former students working in accounting, earning their CPA certification, enjoying the work they do. That’s a real gift to see.”
— University educator, North America

“The difference that I see in the students when they complete the qualification. Many are adults who have been out of education for several decades, and the course can be life-changing.”
— College educator, UK & Ireland

“That aha moment when suddenly the learner discovers that accounting is actually a language using numbers instead of letters.”
— Workplace educator, UK & Ireland



What educators told us

Educators described how their work feels worthwhile to them in multiple ways, which we have collected into five main themes. Three-quarters of answers (301) mentioned factors related to **purpose** or making a difference to someone else. Most often it was about their students’ progress and success (159), then their students’ moments of understanding (69), the good of society and the profession (63), and about making a difference more generally (59).

The next most common was **relationships and enjoyment** including thanks from students (117 answers). Fewer described **mastery**, their own learning or research (48), or **autonomy**, their freedom in the work (14). Only 20 described what we have determined as an extrinsic reward, **pay and recognition**.

These patterns hold across teaching settings and career stages.

What Accounting Cafe thinks

Educators prize purpose most, and if it’s threatened, their whole sense of worth is threatened with it. We should not understate the importance of intrinsic motivation and the effect of feeling one’s work is worthwhile.

Their motivation patterns fit with staying positive about the job while feeling unsure about its future (section 2). More than half of answers (213) mention students’ progress or moments of understanding. When learners disengage (section 4), or AI makes it hard to see whether learning has happened (sections 2, 6 and 7), educators’ main source of satisfaction may come under strain.

Autonomy is rarely mentioned (14 answers), even though three-quarters of educators report plenty of freedom in how they teach (section 4). Freedom makes no detectable difference to who mentions it. Only two of the 14 mention helping others; about half describe mastery, pay or working conditions instead. Educators seem to answer ‘what makes it worthwhile?’ in terms of what they give, rather than what the job gives them.

Mastery (12%) is a small theme and hard to read. The same pattern may apply: educators answer in terms of what they give, not what the job gives them. But we also suspect some unease, since mastery is hard to feel when the ground keeps moving. Only half of educators say their teaching keeps up well with practice (section 5), and some may see their students’ futures less clearly in a fast-changing profession.

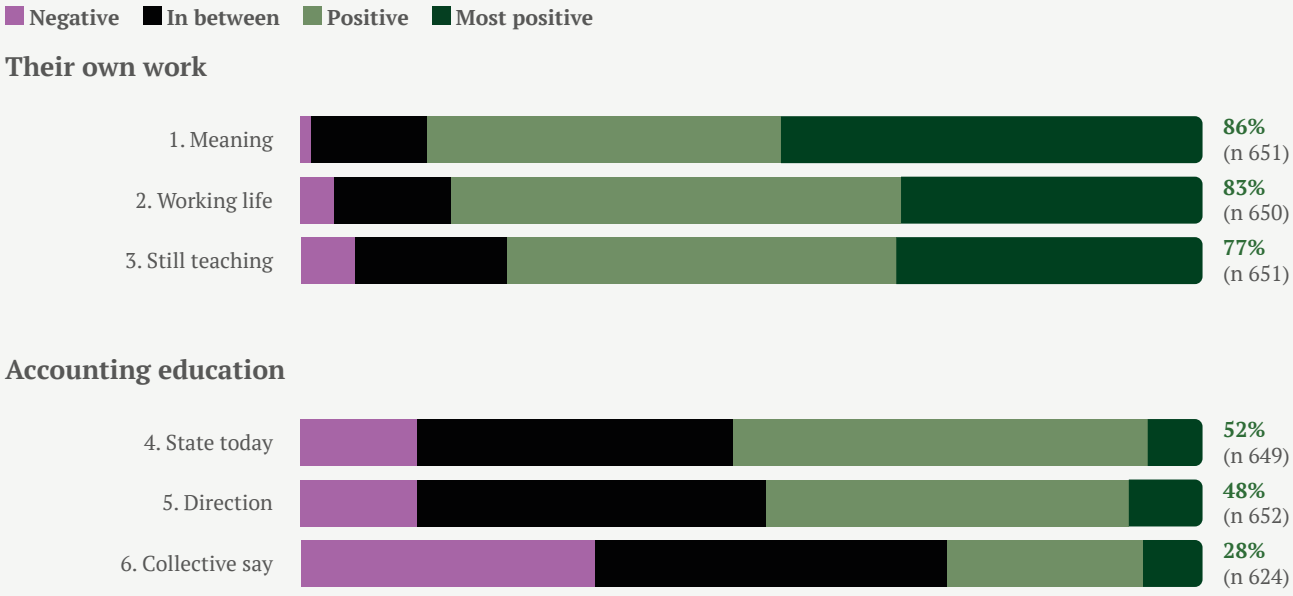
2. Happy in the classroom while unsure about the future

We asked accounting educators about their own work…

1. How meaningful do you find your work as an accounting educator?
2. And overall, how do you feel about your working life as an accounting educator?
3. How do you feel about still teaching accounting three years from now?

… and about accounting education more generally

4. And overall, how do you feel about the state of accounting education today?
5. How do you feel about the direction accounting education is heading?
6. Collectively, how much say do people who teach accounting have in decisions about qualifications, standards and what is taught?



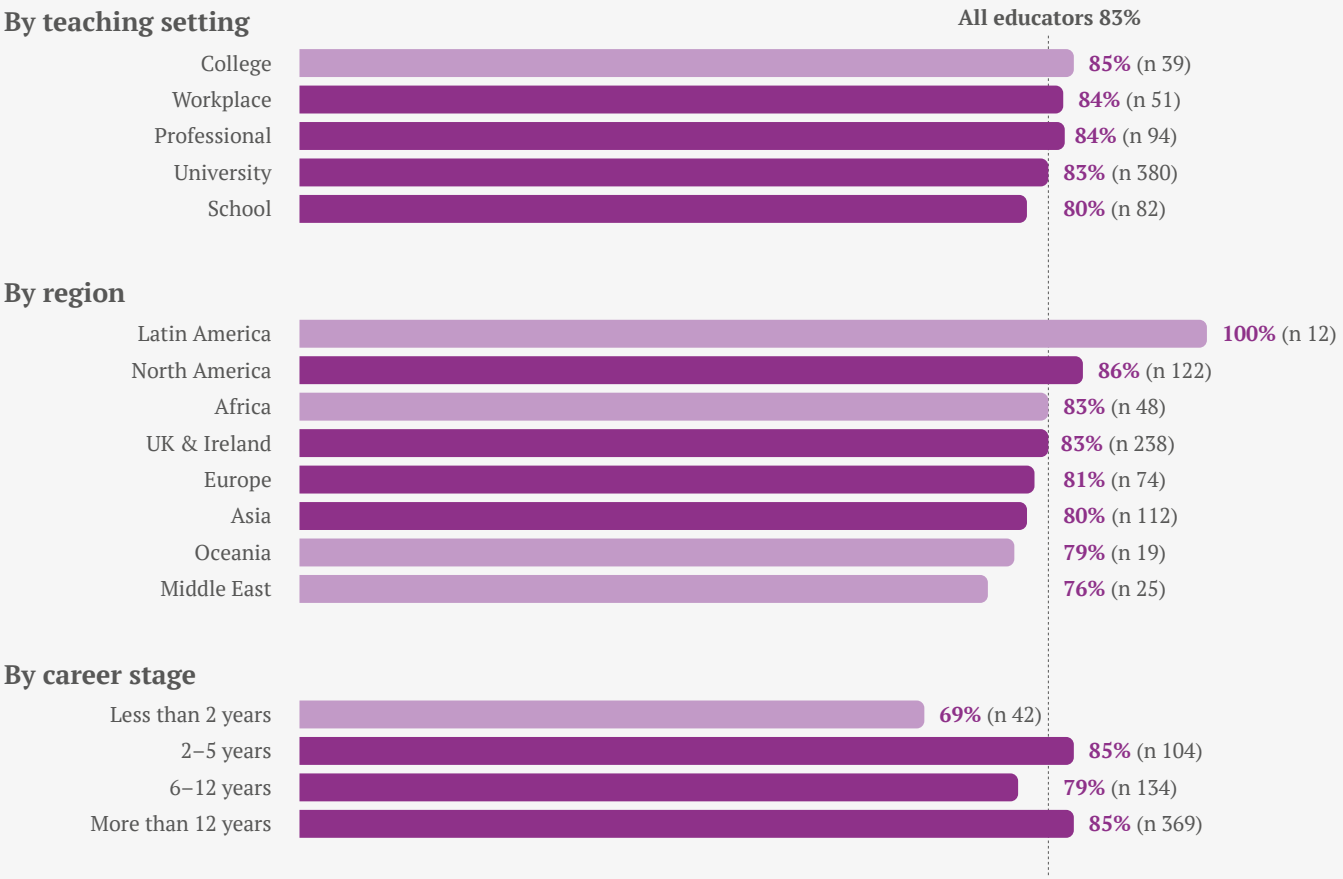
"I love my job but worry I'm being left behind in a rapidly changing and evolving world."
— College educator, UK & Ireland

What educators told us

Educators feel far better about their own work than about the general state of accounting education and the difference is as much about strength of feeling as direction. Nearly half (47%) find their work *very* meaningful compared with 6% who feel *very* positive about the state of accounting education.

In every teaching context, and in every region with a large sample, at least 80% feel positive about their working life. Only educators in their first two years stand apart at 69% (42 respondents).

Figure 2.1: Educators feel positive about their working life whatever their setting



% are top two answers as a share of those answering. n = number answering. Paler markers indicate numbers below 50.
(see Who we heard from, methods and caveats on page 30).
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

A wide variety of doubts and concerns is evident throughout the comments.

"Absolutely love my job, wouldn't want to do anything else. However, that is not to say it is without difficulties... you can at times feel forgotten within business school structures."
— University educator, UK & Ireland

"AI is fundamentally reshaping accounting education by automating repetitive, entry-level tasks... However, this shift raises challenges regarding faculty preparedness, assessment integrity, and the need to maintain essential professional judgement."
— University educator, UK & Ireland

What Accounting Cafe thinks

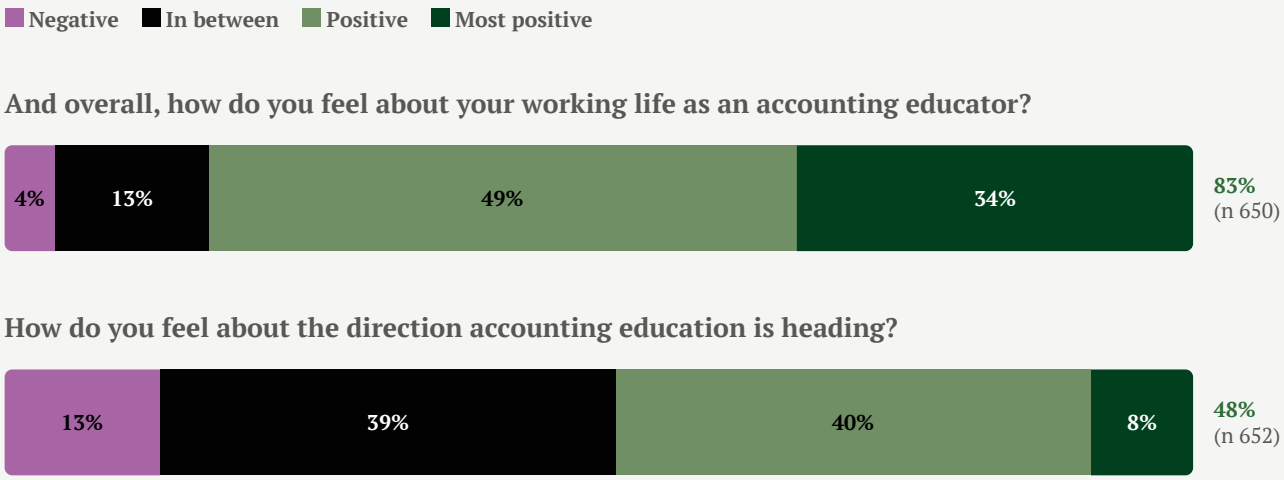
Educators like their work and expect to keep doing it. Their doubts are about where accounting education is going. We didn't ask them why directly, but we believe much of the uncertainty starts in the classroom. AI has changed what a lecture looks like. Walk around a classroom, and many students have ChatGPT open. Some use it to improve their learning; others use it to produce good answers without understanding them. Student work used to show an educator whether learning had happened and now that is harder to see.

Student destinations are less clear too. A generation ago, educators could confidently tell a student which qualification to take and what their career might look like. The work students are heading into is moving away from its historic patterns and our own experiences. Accounting educators have always been the ones who knew the way, but today many no longer feel they do.

3. Positive about the work but gloomy about the direction

We asked

- And overall, how do you feel about your working life as an accounting educator?
- How do you feel about the direction accounting education is heading?



% are top two answers as a share of those answering. n = number answering. Paler markers indicate numbers below 50. (see Who we heard from, methods and caveats on page 30). Negative includes very negative.
Source: The Accounting Educator Barometer 2026, *Accounting Cafe.*



What educators told us

Educators differ far less on their feelings about their working life than they do about the direction accounting education is heading. In regions with enough respondents to provide an overall view, positive feelings about working life are tightly clustered between 80% and 86%. Feelings about the direction of accounting education are more widely spread, with the narrowest gaps in Asia and Africa, and the widest in North America and the UK & Ireland.

By teaching setting, the gap is 26–27 points in professional qualifications and schools, 38 points in universities and 39 points in workplace learning.

Educators who are negative about the direction are not disengaged from their work, although the variety in their comments suggests they may have interpreted the question differently. Some describe a curriculum that has fallen behind practice, some say they don't know what they are preparing students for, and some cite the conditions they work in, from pay and workload to disengaged students. Asked what would strengthen the link between education and the profession, they were less likely than other educators to ask for more collaboration with practitioners (28% against 50%) and more likely to ask for a curriculum that reflects the skills of practice (32% against 22%).

Figure 3.1: Working life feels much the same everywhere but views about the direction of education do not



Values are %: top two answers as a share of those answering. n = number answering. Paler markers indicate numbers below 50.
(see Who we heard from, methods and caveats on page 30).

Figure 3.2: Every setting loves the job — university and workplace educators are least hopeful about its direction



Values are %: top two answers as a share of those answering. n = number answering. Those within "Other" (n 5) have been omitted from the analysis but included in the total. Paler markers indicate numbers below 50 (see Who we heard from, methods and caveats on page 30).
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

"I don't think accounting education can afford to make incremental adjustments around the edges anymore. The profession is changing too quickly… The question is whether educators will help shape that change or spend the next decade reacting to it."
— University educator, North America

"Regarding teaching, our biggest issue right now is the constraining effect of accreditation requirements. We need an honest conversation on this."
— University educator, UK & Ireland

"I think the professional bodies are updating their content well with regard to ESG etc. I also approve of their expectations of the ability of students being kept high and demanding strong pass marks to continue."
— Professional-qualifications educator, UK & Ireland

What Accounting Cafe thinks

As we've seen, educators doubt that assessment measures what matters (section 6), they are working AI out on their own (section 7), and they feel valued by the profession without being heard by it (section 9).

The professional-qualification tutors offer a clue. They teach a syllabus set by the professional body, prepare students for an exam they don't control, and are the least gloomy group. Their job is to get students through, while someone else decides the direction. University educators are more likely to think the direction should be theirs to shape, and they are among the gloomiest.

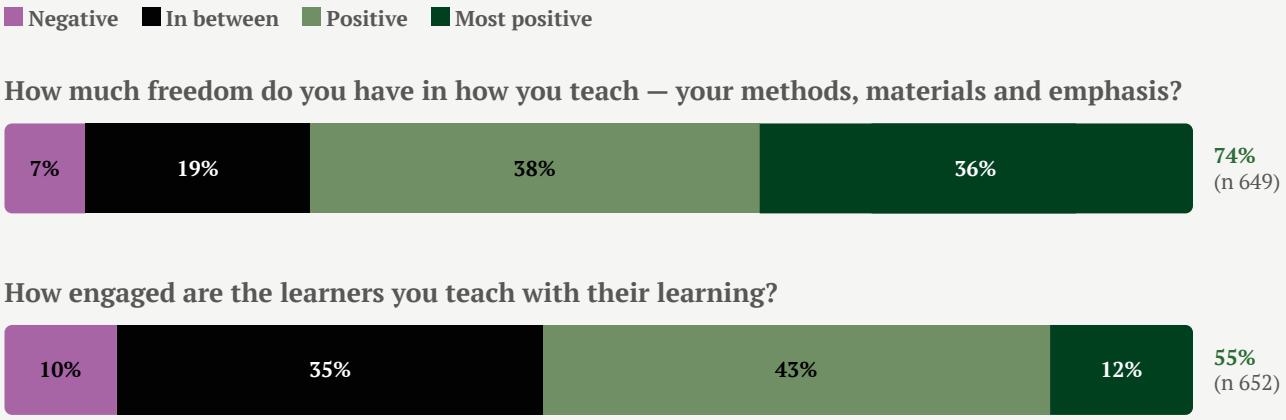
In the UK & Ireland, much of that gloom attaches to accreditation. Universities seek professional exemptions because students choose courses that offer them, and the exemption requirements then fill the curriculum. But in these countries, accreditation is a choice an institution makes, not a requirement for entry to the profession. A university unhappy with the direction of accounting education has more room to set its own path than many of its staff assume.

The regional differences are secondary. Educators in Asia and Africa are more hopeful about the direction, but with small sample sizes, we can't read much from it. It may be that their profession feels like it is growing.



4. Engagement depends on what learners want

We asked



End of bar % = top two answers as a share of those answering. n = number answering (see Who we heard from, methods and caveats on page 30).
Freedom: None / A little = negative; Some = in between; Quite a lot = positive; A great deal = most positive.
Engagement: Not at all / Not very = negative; Somewhat = in between; Engaged = positive; Very engaged = most positive
Source: The Accounting Educator Barometer 2026, *Accounting Cafe.*

What educators told us

Just over half of educators (55%) describe their learners as engaged or very engaged; one in ten say they are not very engaged. Teaching setting makes the biggest difference. Workplace trainers are the most positive at 78%, college educators 67%, professional-qualification tutors 64%, school teachers 55% and university educators 48%.

Freedom in how educators teach does not seem to increase engagement. University educators have as much freedom in how they teach as anyone (80%) and the least engaged learners. Professional-qualification tutors have the least freedom (51%) and some of the most engaged students.

Within universities, region matters. Only 37% of university educators in the UK & Ireland describe their learners as engaged, against 55% in universities elsewhere, including 50% in Europe (excluding the UK & Ireland), 56% in North America and around two-thirds in Asia and Africa.

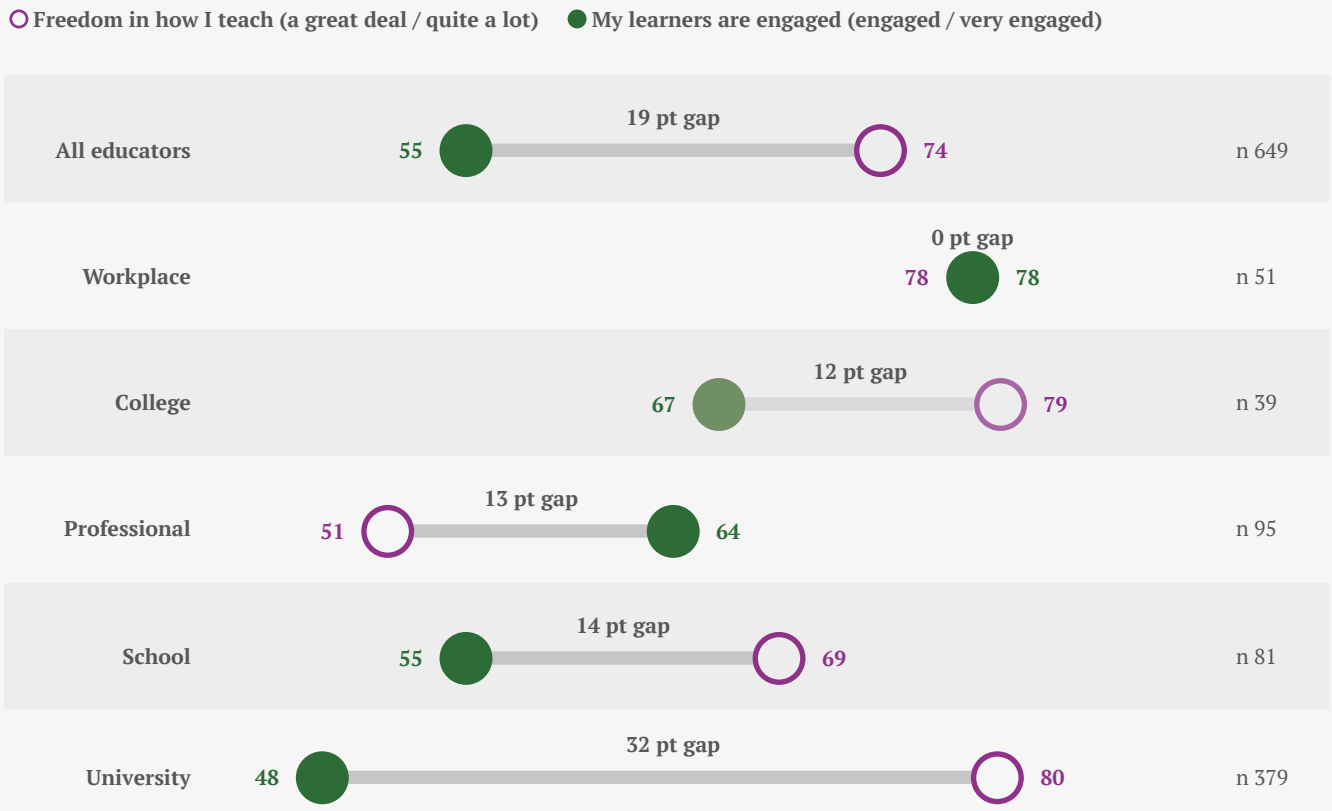
Several comments blame online and distance learning. The survey results point to the opposite. Educators who teach entirely in person are the least likely to describe their learners as engaged (49%, against 61% to 69% for those who teach partly or wholly online), and the same holds within universities (43% against 56%). Length of service makes no difference.

"Students' engagement is rapidly declining with distance learning, making recordings available, online exams, no attendance compulsory, etc. I feel like most of the time I teach to myself."
— University educator, Oceania

"Students tapping in and leaving or not engaging is extremely frustrating! This is happening more and more every year."
— University educator, UK & Ireland

"Students are harder to teach due to the instant gratification of social media and other devices that require very little concentration and effort."
— University educator, Africa

Figure 4.1: Freedom in teaching does not correlate with engaged learners



Values are %: top two answers as a share of those answering. n = number answering (see Who we heard from, methods and caveats on page 30).
Lighter markers: fewer than 50 respondents (indicative).
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

What Accounting Cafe thinks

We think engagement depends more on the learner than on the teacher. Where learning leads directly to something the learner wants (a pass, a qualification, a promotion, keeping a job), they turn up and pay attention. Where the payoff is distant or unclear, freedom in how the course is taught doesn't compensate.

Online learners are often working adults taking professional courses and choose that route for a reason. A first-year undergraduate in a lecture they don't have to attend may not have one yet.

That isn't cause for despair. A maxim, commonly attributed to Charlie Munger, is "Show me the incentives and I'll show you the outcomes". If engagement follows incentives, the job is to find out what the incentives are.

The regional figures suggest the system matters too. University learners in Asia and Africa are far more likely to be described as engaged than those in the UK & Ireland. We don't know why. Who goes to university, what it costs, and how much a degree is respected may all play a part. It is worth finding out.

One thing every educator can do now is ask their learners why they are on the course, what they want from it and connect their answers to teaching and learning.



5. There's no mechanism for keeping up with practice

We asked

"How well do you feel your teaching keeps up with the way accounting is actually practised today?"



650 answers

What educators told us

Just half of educators say their teaching keeps up well or very well with the way accounting is practised today, and 14% say not very well or not at all well. Length of service, teaching load and mode of delivery make little difference. The differences between teaching settings are at the lower end of the scale. A quarter of school and college educators say not very well or not at all well, against 12% in universities, 11% among professional-qualification tutors and 16% in workplace training.

Regions differ widely. North America (40%) and the UK & Ireland (45%) are lowest, against 63% in the rest of Europe and 56% in Asia.

The comments tell uncomfortable stories.

"I feel like we are years behind the profession, at the whims of textbook authors who are still dwelling in the 1900s."
— University educator, North America

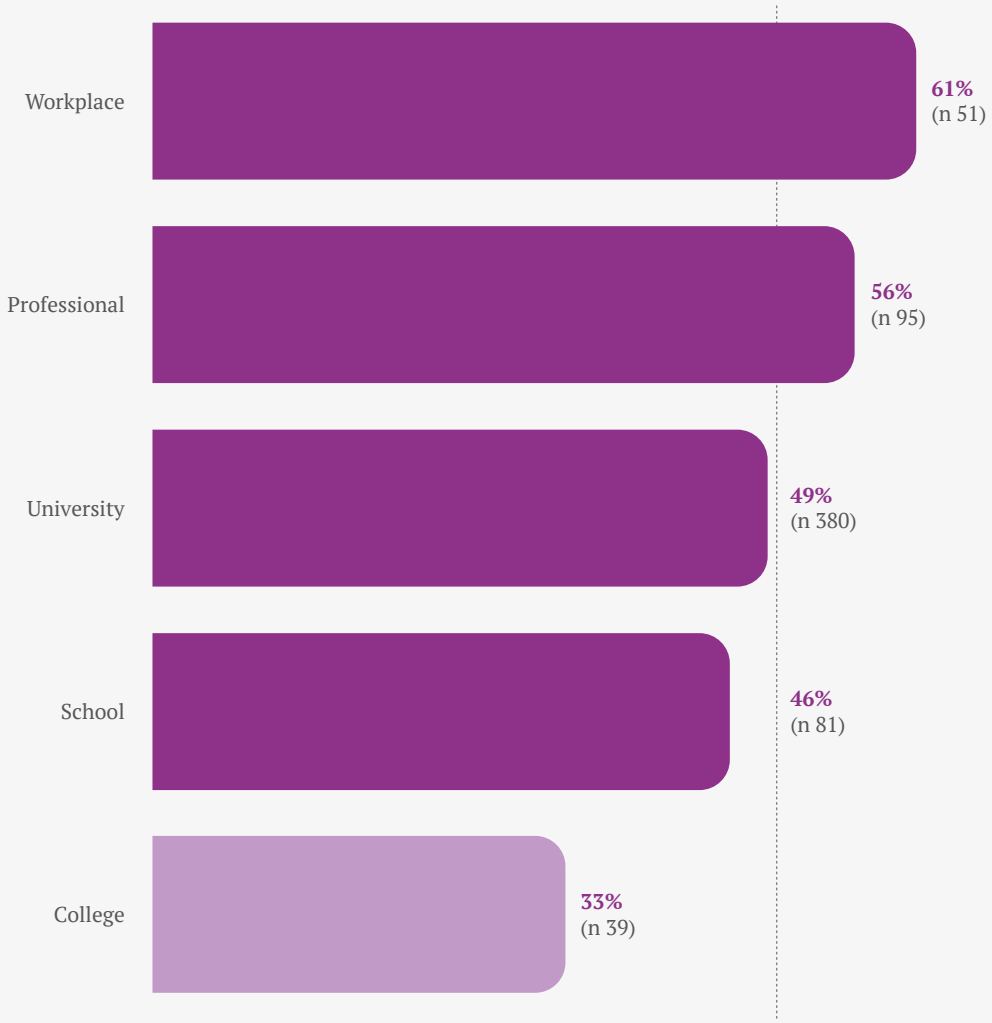


"Not being involved in practice makes me nervous about my understanding of the IT/ technology the profession uses."
— University educator, UK & Ireland

"It's difficult to teach updated procedures like payroll withholding/W4, because the textbooks haven't changed."
— School educator, North America

"Accounting education is changing so fast because of AI. Educators are only learning at the same time as employers — and educators are no longer the leaders but are now followers."
— University educator, UK & Ireland

Figure 5.1: Workplace trainers feel most up to date, college teachers least



We asked "How well do you feel your teaching keeps up with the way accounting is actually practised today?".
Values are %: top two answers as a share of those answering "well" or "very well". n = number answering. Paler bars indicate numbers below 50 (see Who we heard from, methods and caveats on page 30).
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

What Accounting Cafe thinks

Ask educators how they know their teaching is current, and for most the answer is the syllabus. This is fair enough, as far as it goes. Professional bodies consult employers and rewrite their syllabuses every few years. Publishers turn the syllabus into textbooks, and educators turn the textbooks into lessons. An educator who teaches the latest standards and the current syllabus is up to date. But that is currency with the professional bodies and regulatory publications, and says little about what accountants do all day.

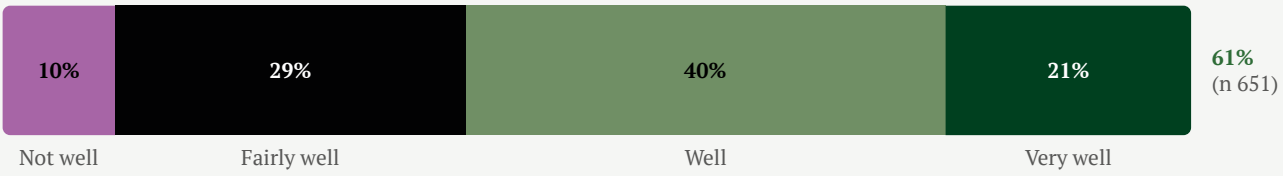
No feedback loops tell an educator whether their teaching reflects current practices. Firms don't publish how they work, few educators are in practice, and those who never came from practice have no experience at all. Workplace trainers feel more current because they hear about practice every day.

AI widens the gap because accounting practices are changing faster. Educators with no direct contact with practice have no way to see how far behind they have fallen.

6. Assessment doesn't measure what matters

We asked

In your view, how well does accounting education in your teaching context prepare learners for what comes next — whether further study or work?



In your view, how well does assessment in accounting education measure what really matters?



% are the share of those answering. n = number answering. Paler bars indicate numbers below 50 (see Who we heard from, methods and caveats on page 30).
'Not well' combines 'not very well' and 'not at all well'. Preparing learners: 61 + 1 = 62 of 651 (10%). Assessment: 126 + 12 = 138 of 649 (21%). Blanks excluded. Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

What educators told us

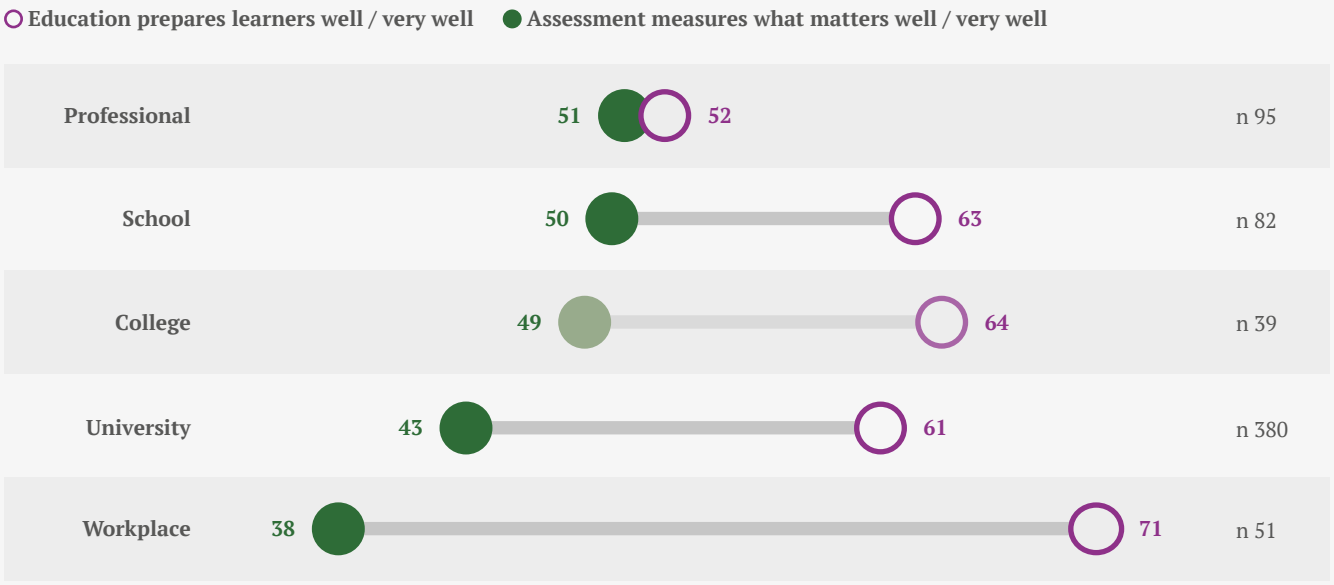
Six out of ten educators think accounting education in their setting prepares learners well for what comes next, whereas only 45% think assessment measures what really matters. Look at the two ends of each scale. For preparation, 21% answer "very well" and 10% "not well". For assessment, the figures swap places: 10% answer "very well" and 21% "not well". Preparation attracts high praise in the same proportion that assessment attracts criticism.

No setting rates assessment above preparation, but the gaps vary widely. At one end, workplace trainers are the most confident that learners are prepared (71%) and the least confident that assessment measures what matters (38%). At the other, professional-qualification tutors are the least confident about preparation (52%) yet as confident about assessment (51%) as educators anywhere. University educators sit in the middle.

Frustrations with the gap between assessment and preparing learners appear in the comments.



Figure 6.1: Assessment is trusted less than preparation



Values are %: top two answers as a share of those answering "well" or "very well". n = number answering. Paler markers indicate numbers below 50. (see Who we heard from, methods and caveats on page 30).
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

"As educators, we focus too much on the CPA exam and not enough on the practice of accounting."
— University educator, North America

"I moved away from teaching the accounting-specific degree because it was restrictive in style and overly focused on getting students through exams to earn professional accreditation rather than on developing the appropriate skills for the workforce."
— University educator, UK & Ireland

"This year I stopped designing courses around the question, 'How do I cover the material?' and started designing them around, 'How do I change the way students think?'"
— University educator, North America

"I think the profession should listen more to the more creative aspects of education and stop limiting our creativity by insistence on exams as the only form of assessment."
— University educator, UK & Ireland

"We are being pressured by senior management to get results from assessments that fit statistics that they have set. If you don't meet them then they pull your module apart. And blame you for it."
— University educator, UK & Ireland

What Accounting Cafe thinks

Feelings about preparation for what comes next and assessment vary. Doubts about assessment are greatest in the workplace, where it has little impact on what learners do next. Tutors of professional exams trust it more, since it's the entire focus of what their learners are working towards. Those same educators are the least sure that learners are prepared for what follows.

This matters because assessment shapes teaching, so tests that measure the wrong things steer teaching in the wrong direction too.

For most educators, others determine or shape assessment, among them professional bodies, accreditation requirements and institutional rules on progression and marks. The comments, however, offer creative alternatives, such as oral assessments, problem-based tasks that replace exams, and assignments built around critiquing AI.

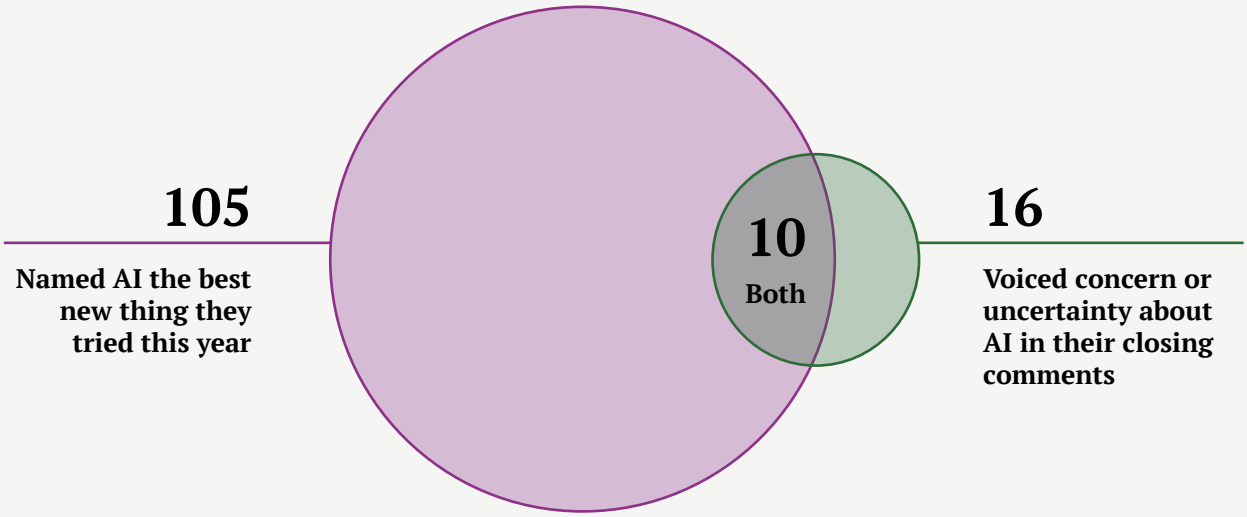
AI has made assessment weaknesses more acute and urgent. Everyone with a stake in accounting qualifications needs them to be effective, which makes assessment a good place for educators and the profession to work together See "What's to be done about it" on page 28.

7. Educators are on their own with AI

We asked

- "What's the best new thing you tried in your teaching this year?"
- "Anything else you would like to tell us?"

Figure 7.1: AI is the most common "best new thing"



Circle area is proportional to the number of educators. Each large number is the circle's total; where the circles overlap, the same educators are in both groups. Left: 363 educators answered the "best new thing" question. Right: 142 answered the closing "anything else" question, which did not ask about AI.

Source: The Accounting Educator Barometer 2026, *Accounting Cafe.*

What educators told us

Although the survey didn't address AI directly, we asked educators to describe the best new thing they'd tried in their teaching this year, and AI came top, mentioned by 29% of the 363 who answered, ahead of active and experiential learning (23%), engagement and group work (22%) and new delivery tools (21%).

Most used AI to create or deliver material, or to help with marking. Less common were those who taught students to use it critically, or redesigned assessment to cope with it.

We ended the survey with an open invitation to tell us anything else. Again, AI was one of the most common subjects, raised by 24 educators, more than pay or workload. Sixteen voiced concern or uncertainty, including ten who had also named AI as the best new thing they tried this year.

"...this development is shaking a lot of educators out of complacency and invigorating work on course design, teaching interventions, and assessment."
— University educator, Europe

"I have created cases in which learners interact with AI-generated output. They have to critically evaluate AI solutions to the problems described in the cases. Rather than using AI to circumvent learning objectives, critically assessing AI output is one of the learning objectives."
— University educator, North America

"AI is changing the face of education, both educators and students, and we, the educators, do not yet have a clue how to implement this in a way that benefits all the stakeholders involved."
— University educator, North America

"AI cheating in online courses is through the roof. It is making my job seem pointless right now. I am hoping for big changes soon, but I don't know what that would be."
— College educator, North America

"I have had to upskill myself over the last two years on the ever-changing technologies and AI. However, I am the only person in the accounting department that is doing this, which is worrying."
— University educator, UK & Ireland

What Accounting Cafe thinks

The enthusiasts and the worriers are often the same people. Sixteen respondents raised concerns about AI, ten of whom also named it as the best thing they tried this year.

AI's novelty and impact drive the range and variety of comments, as does the fact that educators and students have not yet determined what appropriate use of AI looks like. Educators are working it out alone, which some find energising. Others, like the lecturer who is the only one in their department keeping up, find it isolating.

There is plenty of guidance. Professional bodies, universities and governments have published principles, such as using AI responsibly and ethically and not using it to cheat. But principles don't tell teachers how to use it or how to instruct their students. Traffic-light policies try to be more specific but draw lines that are hard to evaluate, such as allowing students to use AI to plan and connect ideas but not to shape the submitted work.

What's missing is practical guidance where teaching and learning happen. Until someone provides that, educators are on their own with their experiments, good or bad. AI also amplifies the problems with assessment we describe in section 6.



8. What is an accounting degree for?

We didn't ask

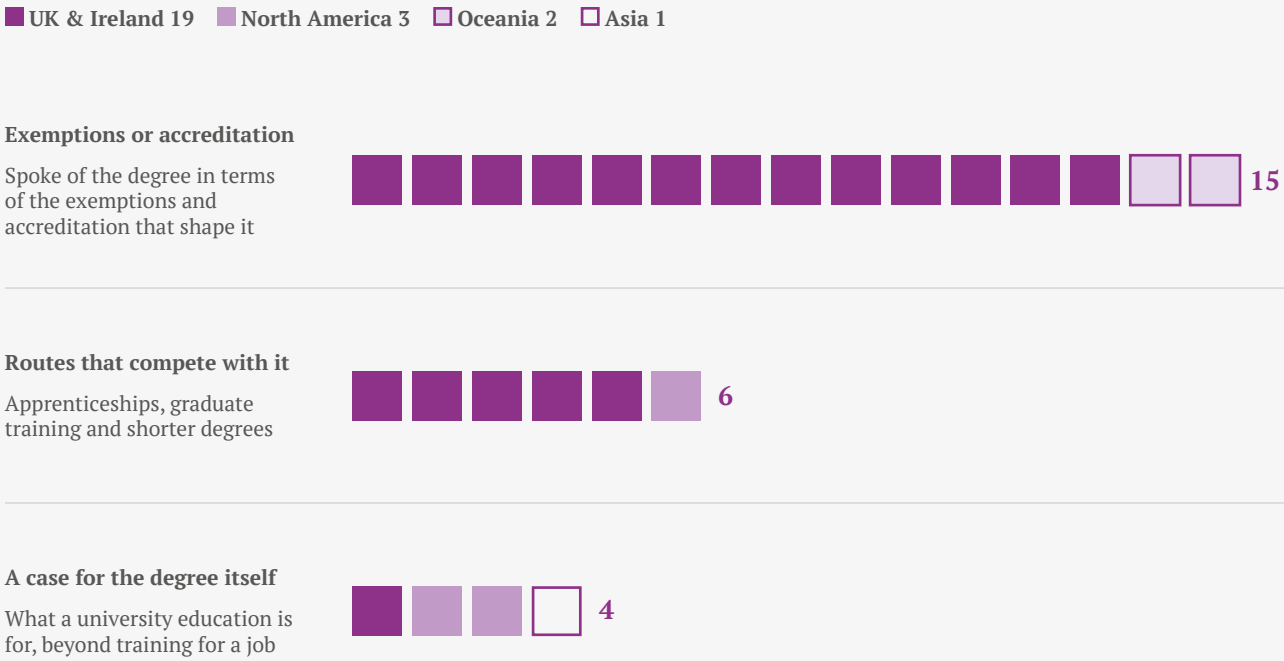
We didn't ask about the purpose of accounting degrees. The views in this section came unprompted, mostly in answers to "What one thing would most strengthen the link between accounting education and the wider profession?" (334 answers) and "Anything else you would like to tell us?" (142).

What educators told us

Twenty-five educators raised the topic of accounting degrees and all but two teach in universities, largely from the UK & Ireland (more than the region's share of those who took part).

Most of them (15) discussed the degree in terms of professional exemptions, describing how much of the curriculum is filled with professional qualification requirements, how this crowds out skills and newer topics, and how universities feel they must have them to attract students. Others described accounting degrees losing ground to apprenticeships and graduate training schemes. Only four made a case for what an accounting degree is for in its own right.

Figure 8.1: Exemptions and accreditation in accounting degrees generate the most comments



Each square is one educator who raised the accounting degree without being asked: 25 in all (23 university, 1 college, 1 workplace). The darker the shade, the more educators from that region. From answers to "What one thing would most strengthen the link between accounting education and the wider profession?" and "Anything else you would like to tell us?". Each educator counted once, by the main point they made. Hand-coded; a small, self-selected group.
Source: The Accounting Educator Barometer 2026, *Accounting Cafe.*

“How does higher education add value to those entering the profession and how can the profession leverage this? Personally, I think higher education has a crucial role to play…”
— Workplace educator, UK & Ireland

“We are in a vicious circle, which means that accounting degrees may not be the most valuable degree for a future accountant. The number of professional exemptions is considered important by future students and so, understandably, is important to universities. Due to the volume of knowledge required for accreditation purposes, accreditation limits scope for time/assessment capacity to build skills into programme and module design.”
— University educator, UK & Ireland

“If anything are we OVERLY linked, particularly via the mechanism of accreditation. Of course we need to be professionally facing, but no other discipline in the modern business school is so tethered to the needs of the profession.”
— University educator, UK & Ireland

“It’s slightly incongruous that an accounting firm can recruit a History graduate from Cambridge, put them through a seven-week intensive accounting/audit course and then treat them exactly like an accounting graduate.”
— University educator, UK & Ireland

“I think the accounting profession needs to be more aware of the purpose of a college education. They seem to believe that we are a training ground for public accounting firms. However, our purpose is to create learners and thinkers who will have meaningful and happy lives.”
— University educator, North America

What Accounting Cafe thinks

Some universities will choose to be a route to professional qualification, and that is a legitimate job (section 9). But whichever job a university chooses, it must do so with purpose and confidence.

The case for accounting degrees being a route to professional qualification is weakening in many places around the world. In the UK & Ireland, an apprenticeship or graduate scheme can now get a student to the same point, without the fees and often with a salary. From 2027, Canadian candidates can demonstrate their accounting knowledge through an assessment rather than through their degree courses. The Netherlands is considering taking up to two years out of its route.

Experience is replacing study and the chosen subject of a degree matters less.

There is a second problem within higher education itself. Accounting degree learning outcomes look much alike from one university to the next. A prospective student comparing them would struggle to tell them apart, and so would an employer. Amusingly, in our experience, so do many of those teaching on those degrees.

Both problems are opportunities. Universities are best at teaching people to think critically, analytically and creatively, to exercise judgement and to ask what accounting is for (section 9). Those abilities will matter more as AI takes over routine work. A university that can clearly say which of them it develops, and how, makes the case for the accounting degree and for its own degrees.

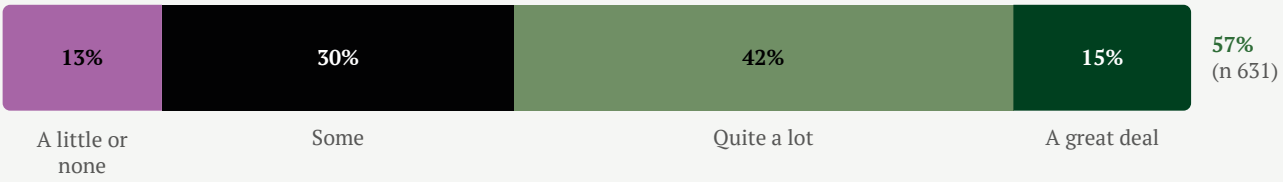
Timing is another way to stand out. An eighteen-year-old working towards exemptions has little room, or reason, to step back and question the discipline. A qualified accountant ten years into a career, with experience and a clearer sense of what is missing, might get far more from it, as managers do from an MBA.



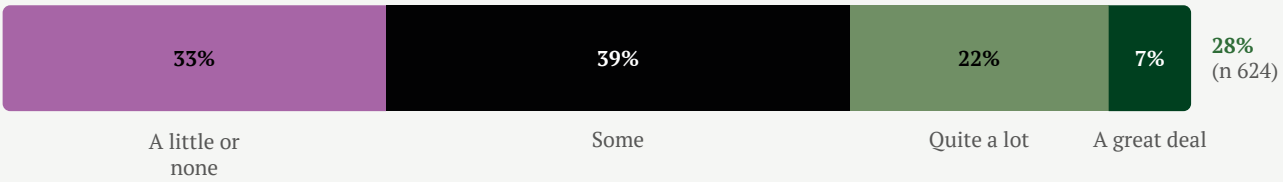
9. We disagree on what purpose accounting serves

We asked

How much do you feel the accounting profession — employers and professional bodies — values education and those who teach it?



Collectively, how much say do people who teach accounting have in decisions about qualifications, standards and what is taught?



Values are % of answers as a share of those answering. n = number answering. (see Who we heard from, methods and caveats on page 30).
'A little or none' combines 'a little' and 'none'. Profession values education: 73 + 12 = 85 of 631 (13%).
Say in decisions: 143 + 61 = 204 of 624 (33%).
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

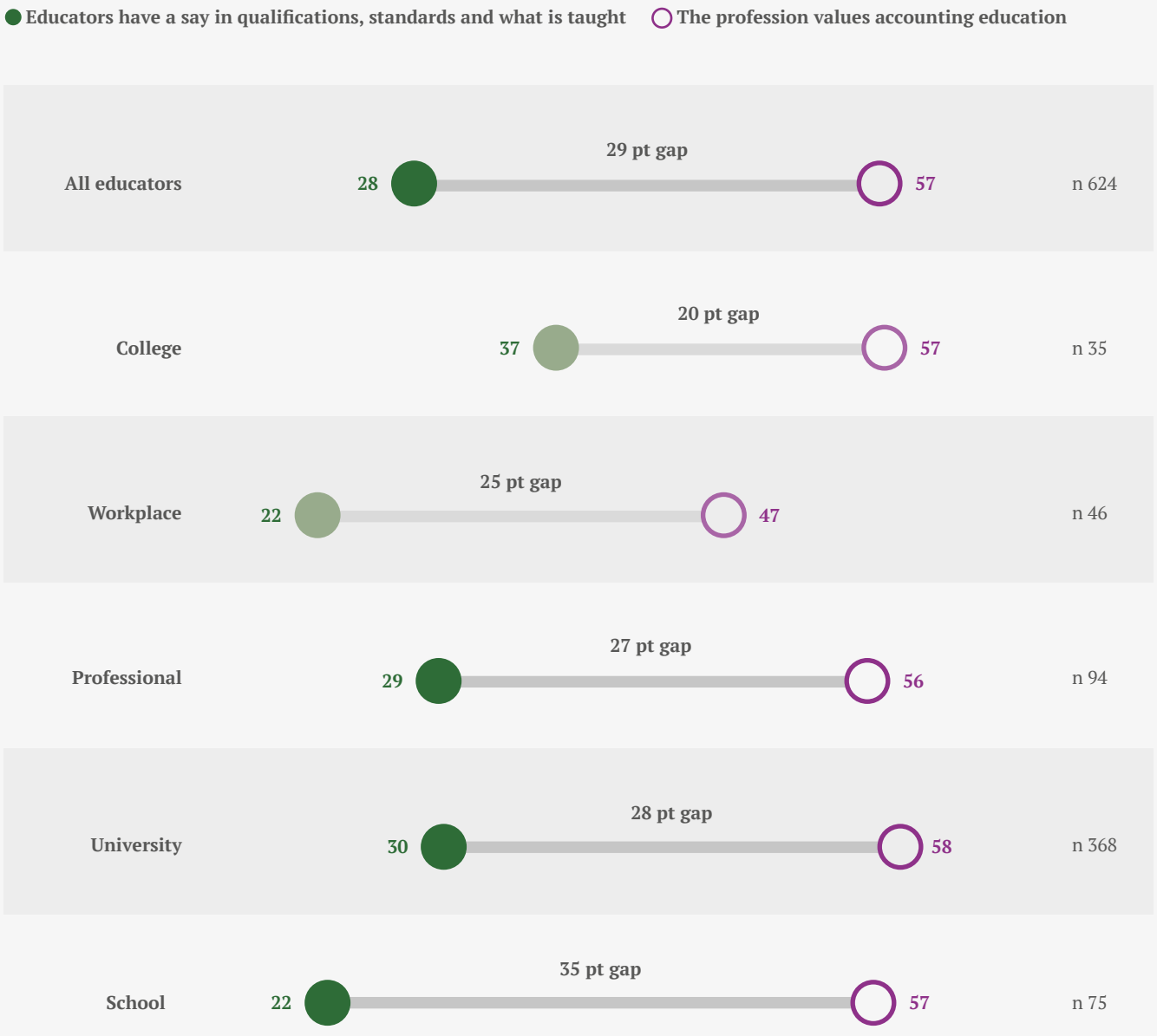


What educators told us

57% of educators think the accounting profession values education and those who teach it quite a lot or a great deal, but only 28% think educators collectively have quite a lot or a great deal of say in decisions about qualifications, standards and what is taught. The gap appears in every teaching setting; school and workplace educators feel they have the least say.

We don't know whether educators feel frustrated, are content without more say or even want more. What we can see is that among those who feel valued, six in ten do not feel heard.

Figure 9.1: Educators feel valued by the profession, but not heard by it



Values are %: top two answers as a share of those answering "quite a lot" or "a great deal". n = number answering. Paler markers indicate numbers below 50. (see Who we heard from, methods and caveats on page 30).

Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.

Figure 9.2: About one in five educators feel both valued and heard



Area = share of the 615 educators who answered both questions. 'I don't have a view' and blanks excluded.

“Accounting firms are selling out the profession and the professors aren’t paying attention.”
— University educator, North America

In the open questions, some were blunt about how they see the situation.

“The profession has little experience or insight into education beyond what they themselves experienced as students. Further, they value practitioners’ feedback above that of academics.”
— University educator, Africa

“It’s sometimes very difficult when the accounting profession and the accounting educators are never on the same page.”
— University educator, Asia

“The profession has no clue what accounting professors do each day.”
— University educator, North America

“Bring accounting education into the university like law, medicine and architecture. This will raise the intellectual rigour of accounting that’s currently taught as a trade.”
— University educator, Asia

“The CPA program should belong to the profession. Universities should be left to teach the logic, the big-picture thinking, the research skills, and the mindset that makes a great accountant and auditor.”
— University educator, North America

“The power balance lies with firms, and it feels like educators are constantly required to expand what they teach and assess to match what firms require.”
— Professional-qualifications educator, Africa

What Accounting Cafe thinks

Educators believe the profession values what they do, but far fewer believe it wants to hear what they think. We suspect they are right.

Part of the reason is that the two sides want different things. The profession wants graduates who are ready for work and go on to qualify. Many academics are concerned about what accounting is for and whose interests it serves. Each side finds the other’s priorities hard to engage with.

The purposes of other professions are easier to discern. Medicine is driven by the central purpose of patient health. Law is more contested, but centres on justice, or at least the rule of law. Accounting has several contested roles, including stewardship, accountability, and information utility. There is also a public interest responsibility. Garry Carnegie, a leading accounting historian, calls accounting’s ends “hazy, if not very hazy or opaque”.

We don’t think accounting education can or needs to settle that argument. Several purposes can support different routes, provided each route is clear about its job. A fast, focused route to qualification is a legitimate one, and those who teach it find real purpose in the work (section 1). Universities needn’t compete with that. They offer ways of thinking about accounting, study pathways for experienced accountants, and research into new areas of accounting and accountability (section 8).

This bears on universities being heard. An educator who offers the same thing as the qualification route, only more slowly, is a supplier, and therefore more likely to be valued than consulted. An educator with a distinct job has something the profession can’t get and a reason to be listened to.

So we don’t agree on what an accounting education is for, and we don’t have to. Different providers of accounting education need only say clearly what their aims are, and the profession should engage with all of them on their own terms.



What's to be done about it?

The answers to open questions and our analysis point to three areas where practical steps could significantly improve accounting education. These calls to action are addressed to those who can act on them: educators, institutions and professional bodies. Each theme ends with a bigger ambition, "What if…", which looks beyond the immediate fix to what the profession could become.



What Accounting Cafe will do

We are asking a lot of others, so here's what we will do.

Connecting people

Ensure the Accounting Cafe community is up to date with how other institutions are addressing AI adoption, modernising assessment, enhancing student engagement, and keeping up with practice.

Sharing resources

Build a library of alternative methods of assessment and other useful resources, for example AI student contracts.

Creating knowledge

Run the Barometer again in 2027 to see what has changed.

Shaping perceptions

Share this report and calls to action with the professional bodies, firms and regulators, and report in 2027 on the response we received and what if anything has changed.

We will also commit to running the Accounting Educator Barometer again in 2027, with your help, of course.

Action 1: Meaningful exchanges between education and practice

Only half of educators say their teaching keeps up well with practice (section 5). Respondents who asked for a stronger link were specific about what would help, including educators spending time in practice, and practitioners who not only visit them but help them design courses too.

What if... every accounting educator spent a few weeks in practice every three years?

Firms

Offer educators short placements working alongside your trainees, so they see how the work is done now and which tools you use.

Professional bodies

Create a CPD route for members who teach, and count time in practice towards it.

Firms and professional bodies

Offer a named practitioner to every school and college accounting teacher who wants one. They feel furthest from practice (section 5).

Universities, colleges and training providers

Treat time in practice as staff development.

Give practitioners a hand in designing courses.

Action 2: AI, assessment and exams

Fewer than half of educators think assessment measures what matters (section 6) and they are working out AI on their own (section 7). Some are already using alternatives.

What if... the final exam were a conversation with a client rather than three hours in a hall?

Professional bodies and regulators

Review which exam rules are essential, starting with closed-book, time-pressured papers. Think more imaginatively and open the debate about new ways of assessment in order to focus educators and learners on the skills that most matter in an AI world.

Educators

Make your position clear to students upfront, demonstrating to them the ways AI will shape their future in accounting and explaining how your teaching will prepare them for it. Agree an AI contract with each class: what you will use AI for, and what you expect students to use it for.

Action 3: Different routes to accounting mastery

Educators disagree about what accounting education is for and that need not be a problem (sections 8 and 9). Apprenticeships, graduate schemes and tuition providers offer a fast, focused route to professional qualification. Universities can offer what they don't.

What if... universities competed to offer the best course for accountants ten years into their careers, rather than the most exemptions?

Universities

Decide whether you want your accounting degree to offer something genuinely different in both curriculum and assessment compared to the pathways provided by the professional bodies. And if so, differentiate your degree by explicitly stating the unique educational advantages it offers over workplace apprenticeships and sponsored training schemes.

Firms

Be open to working directly with universities in order to solve real-world problems. This closer relationship will enable the dissemination of tacit knowledge to those studying accounting degrees.

Universities, firms and professional bodies

Build assessed workplace experience into the degree, carrying academic credit and designed with employers.

Who we heard from, methods and caveats

We ran the Accounting Educator Barometer from 30 June to 2 August 2026 and received 652 responses through Accounting Cafe's channels.

Individual survey questions were answered by between 624 and 652 people. The percentages used throughout the report are of those answering each question, excluding null answers, such as "not applicable" and "I don't have a view".

The report illustrates the considered views of a wide range of educators but it is not a census. Although the sample is international, the UK & Ireland make up 37% of responses, and the sample skews to more experienced educators (57% over 12 years) and university-based (58%). Subgroups below about 50 responses (including Africa, Oceania, Latin America and the Middle East, and workplace and college settings on some items) should be read as indicative. Everything in this report, unless otherwise indicated, describes this sample, not the world's educators.



We cannot say how far the sample departs from the population of accounting educators from which it's drawn. Based on our knowledge of the Accounting Cafe community, we suspect it may overrepresent engaged and experienced educators.

On the coloured strips, the percentage beside each bar is the top-two-box score. For each question we report the 'top-two' score: the share of those answering who chose one of the two most favourable answers on the scale, such as 'well' or 'very well', 'quite a lot' or 'a great deal', or 'positive' or 'most positive'. It shows how many respondents were clearly favourable rather than the average view.

The number of respondents on which a percentage is based is "n". For example, '83% (n 650)' means 83% of the 650 people who answered that question. Because people can skip questions or choose 'I don't have a view', "n" varies between questions. Where "n" is below about 50, results are shown in a paler tint.

Two related questions, one on working life and one on being an educator right now, gave overall results within two points of each other (83% and 81%), and within six points in every group. We report the working-life question.

The four free-text questions were coded thematically. Answers often touched several themes, so percentages do not sum to 100 and are indicative weightings rather than precise measurements.

Each answer to the open question "What makes your work feel worthwhile to you?" (403 answers) was coded and assigned to one or more of five groups: purpose, relationships and enjoyment, mastery and autonomy (intrinsic motivations), and pay and recognition (extrinsic motivations).

Associations reported between items are correlations, not causes.

Quotes are lightly edited for length, spelling and grammar, and attributed by setting and region only.

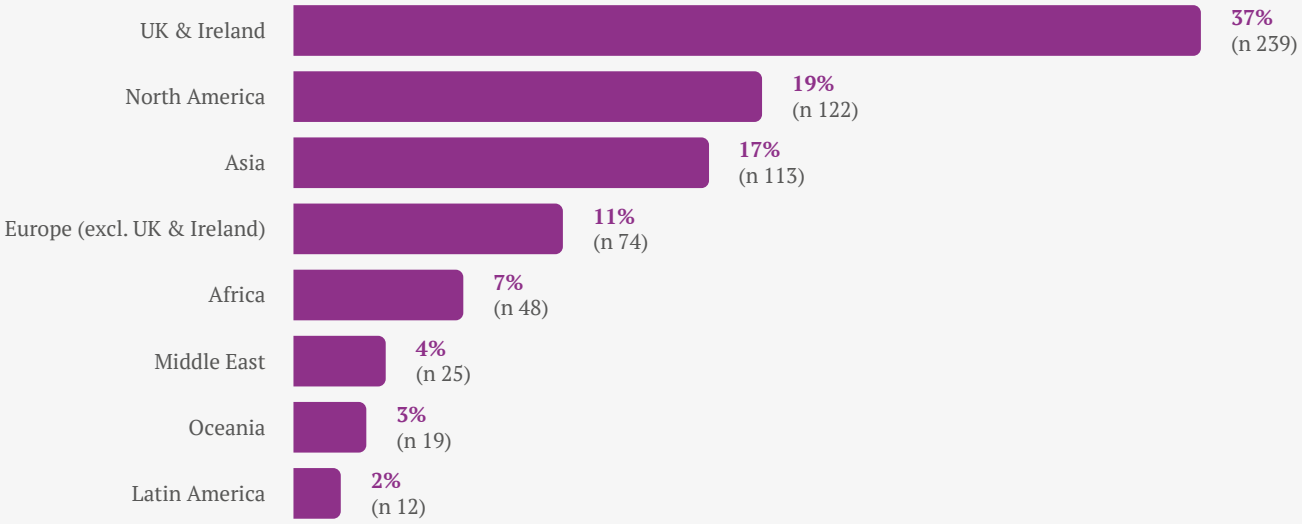
We analysed the raw data and free-text comments using AI assistance. Themes and findings generated by AI were interrogated and shaped by questions and prompts from the authors. We initially generated the graphics with AI, verified them, and then redrew them.

The final report is the work product of the authors.

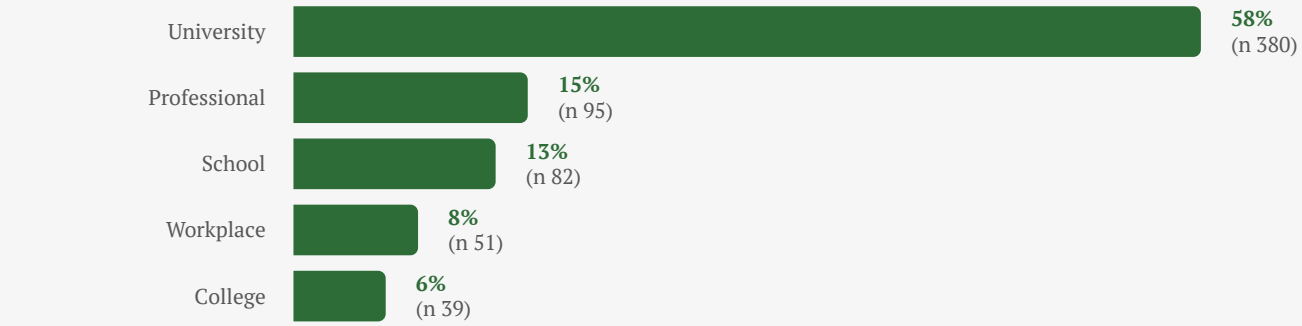
The authors used Claude AI (Sonnet 5, Opus 5 and Fable 5) from Anthropic.

Who answered the survey by region, setting and experience

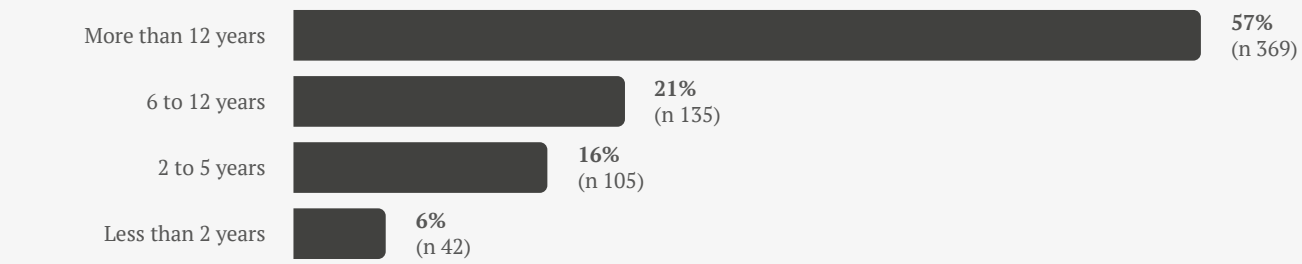
By region



By teaching setting



By years teaching



% of all respondents; n= respondents.
Source: The Accounting Educator Barometer 2026, *Accounting Cafe*.


Accounting Cafe