# The accounting talent gap is arithmetic, not a cycle

### What the numbers say - and the delivery model that actually answers them

Every firm feels the shortage. Fewer are looking hard at why it will not pass on its own, and fewer still are choosing a response that survives contact with a filing season. Here is the evidence, read honestly, and the model we would put our name behind.

## A structural shift, not a slow year

The United States is short of accountants, and the gap is widening by design, not by cycle. More than 300,000 accountants and auditors left the profession between 2020 and 2023 (U.S. Bureau of Labor Statistics). The AICPA's 2023 Trends Report put roughly three-quarters of practising CPAs at or near retirement age - against roughly 124,200 job openings a year. Behind them, the pipeline is thinning: accounting graduates fell 7.4% in a single year, and CPA-exam participation sits near a two-decade low.

The strain is measurable. A CPA-required role now takes about 73 days to fill, roughly 40% longer than a comparable non-CPA role (Talentfoot, 2025). For every five open CPA seats, only three qualified candidates are entering the pipeline.

And it is not a US quirk. Wherever you practise, the same arithmetic. In the United Kingdom, 73% of firms are turning work away for want of staff, and the government now ranks accounting a top-ten shortage occupation - a picture shared across the UK and Ireland. In Australia, only 49% of general-accountant vacancies are filled, below the 67% mark the government treats as the official threshold of a shortage. Four markets, one pattern: the people are not there to hire, and enrolment is not closing the gap this decade.

## The business cost: firms turning work away

This is no longer an HR inconvenience - it is a growth ceiling. In the US, 42% of firms report turning away work for lack of staff (CPA Trendlines, 2023). Advancetrack's 2025 survey found 94% of firms naming talent shortage as their leading constraint on growth, and 74% saying plainly that they cannot take on more clients. Larger firms have begun culling clients to protect capacity; smaller practices defer engagements and stretch compliance cycles. Burnout rises, margins fall.

Forbes, Accounting Today and The CPA Journal have reached the same verdict: this is structural. CPA-pathway reforms and new education pipelines may help - but they take years, and the work is in front of you now.

## Why "more offshoring" is not the answer

The instinct is to reach offshore. The trouble is that most offshoring is bought as undifferentiated labour - a pool of interchangeable preparers, a different face each cycle, the client learned from scratch every January. That model moves the review burden onto you; it does not shrink it. (Our companion piece, on why most offshoring initiatives fail, covers that pattern in full.)

What closes the gap is not a bigger pool. It is a **dedicated pod -** the same people every cycle, recruited to your brief, learning your clients and your workpapers once, so the knowledge compounds instead of evaporating each year.

## What that looks like, honestly

- **The same team, every cycle.** Recruited to your standard, approved by you, operational in weeks - not a rented bench you never chose.
- **Prepared to your reporting framework, under your policies.** US GAAP, UK or Irish FRS, or IFRS - work is prepared to your framework and your review. Final positions and sign-off stay with you. We prepare; we never attest.
- **Your jurisdiction's consent rules, run properly from day one.** IRC Section 7216 in the US, the TPB code in Australia, inform-the-client in the UK and Ireland - prior consent, SSN masking where it applies, per-client tracking. Not treated as a formality.
- **White-label, both ways.** Your client stays your client, under your brand. Non-poaching runs both ways, and it goes in the engagement letter.
- **Economics that depend on your market, shown honestly.** Typically well below the cost of an equivalent local hire - a larger saving in a high-cost metro than a lower-cost one. We are happy to walk you through the numbers for your market rather than quote a blanket figure.

## Beyond accounting

The same model extends to boutique investment and private-equity firms: pre-investment screening, financial due diligence, sponsor-ready modelling, and portfolio monitoring - delivered by a dedicated team, not a call centre.

## The honest close

The shortage is real, it is structural, and it will not resolve before your next deadline. The question is not whether to add capacity, but whether the capacity you add is a pool you will spend your evenings correcting, or a team that learns your firm once and gets better at it.

If that choice is live for you, we are happy to talk it through - thirty minutes, no deck, no pitch. Get in touch at info@accsera.com.

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## Sources


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