

global

talent trends.

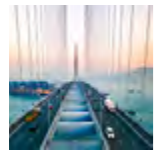
2026

Executive summary.

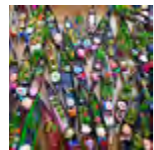


ACCA's global themes.

Our global themes demonstrate at the highest level the change we want to drive as an organisation. We have three global themes:



BRIDGING THE ACCOUNTANCY SKILLS GAP – build accountancy capacity so that businesses, the public sector and economies have access to the skills and expertise to thrive.



DRIVING SUSTAINABLE BUSINESS – drive policies, regulations and standards that deliver prosperous, ethical, sustainable organisations and economies.



CHAMPIONING THE PROFESSIONAL ACCOUNTANT – champion a refreshed understanding of the vital contribution of professional accountants in a changing world.

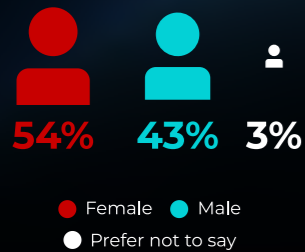
This report supports – Bridging the accountancy skills gap:

WHAT ARE THE KEY MESSAGES IN THIS REPORT RELATING TO THE THEME?	WHAT IS THE EVIDENCE FOR THIS?	KEY REFLECTIONS FOR POLICY MAKERS OR EMPLOYERS:
1. Accountants are increasingly seeking future finance jobs that make a difference to social impact.	69% of all respondents suggest they want jobs in the future that contribute to social impact.	Developing skills ongoing – Organisations need to consider how they provide more opportunities to finance professionals and accountants to explore social impact responsibilities in career planning and job adverts. Finance leaders need to consider how their function increasingly addresses this agenda.
2. There are concerns around the use of AI in recruitment, and potential biases that may impact fairness.	54% of board level leaders have concerns around the use of AI in recruitment.	Widening access into the profession – The use of AI by organisations for recruitment has to be carefully considered. It should be used to augment, but not replace human judgement. Strong governance, transparency and regulation around its use in the future is fundamentally important to ensure recruitment processes are fair and unbiased.
3. Cross-generational collaboration requires improvements, particularly given an ageing workforce in many countries.	42% of respondents believe their organisation experiences challenges in supporting effective collaboration across different generations.	Developing skills ongoing – Policies and practices aimed at planned and structured mixed age collaboration is key. This needs to be anchored in real work. Policies to promote fairness and inclusion, training, team building and social connection, and two-way mentorship opportunities are all vital interventions.
4. More opportunities for upskilling in AI can be provided.	43% of respondents suggest their employer is providing AI-related upskilling opportunities, and this support is translating into more use of AI by employees.	Developing skills ongoing – Policies to improve learning opportunities in AI through the education system and in the workplace are vital to upskilling the future workforce – and reducing fear around the impact of AI on jobs and livelihoods.

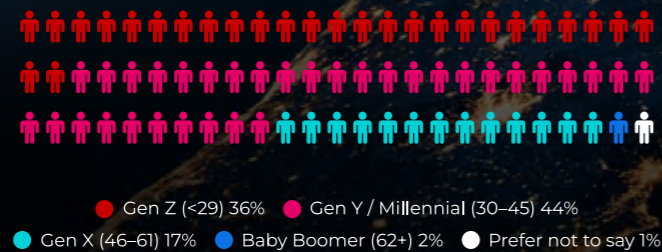
Demographics.

Global talent trends 2026 is the largest annual talent survey of accountancy and finance professionals across the world – shared by **11,389** respondents from **160** countries.

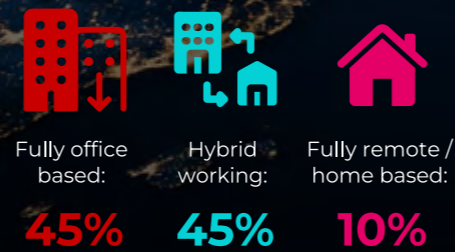
Gender



Generation



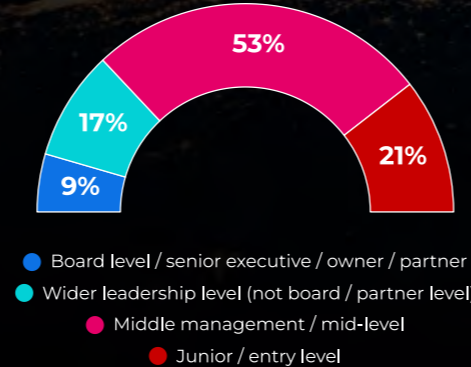
Work pattern



Sector



Role



METHODOLOGY

This report has been produced using both quantitative and qualitative research methodologies. It has also used generative AI functionality to support some of the analysis, with this output reviewed by ACCA.

Fieldwork and roundtables conducted October 2025-February 2026.

2026 headlines at a glance.



1. Accountancy redefined: Social and environmental impacts fuel job ambitions →



2. AI hiring practices spark concern →



3. Social impact – an untapped opportunity in the race for talent? →



4. Many generations at work – but collaboration falls short →



5. Entrepreneurial ambitions continue to burn brightly →



6. Cost of living concerns continue to exert wage pressures →



7. AI adoption is well established – but concerns remain on job impacts →



8. Mental health progress flatlines →



9. Gen Z lead return to office momentum – but stricter mandates are unpopular →



10. Talent flight risk demands action on multiple fronts →



1. Accountancy redefined: Social and environmental impacts fuel job ambitions

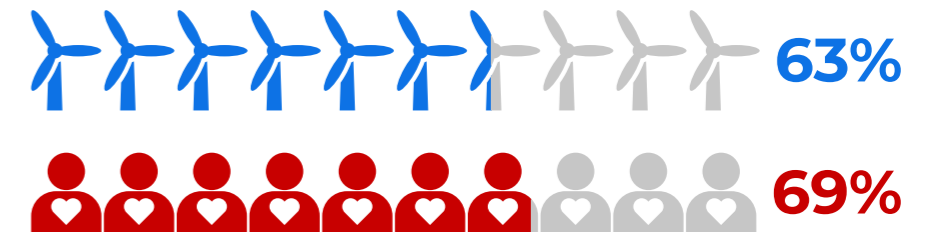
The message from our 2026 data is loud and clear: finance professionals want their work to make a difference.

Accountancy and finance is increasingly seen as a platform to contribute towards improving social and environmental impacts, while expanding career aspirations. This shifting role is enabled by the profession's broad training, transferable skills, and career flexibility that empowers finance professionals to evolve alongside changing organisational needs – and personal ambitions.

More than one third of respondents (34%) suggest their finance role currently contributes to helping their organisation respond to environmental and climate change issues. An even greater number (45%), suggest it contributes to helping their organisation respond to social impact issues.

Yet it's the future ambitions that truly catch the eye here – 63% of respondents want their future finance jobs to assist in the environmental and climate challenge, and 69% want finance roles that make a difference to social impact.

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Our data points to an evolving role for finance professionals:

‘This is accountancy but redefined for a changing world.’



2. AI hiring practices spark concern

The use of artificial intelligence (AI) in recruitment is emerging as a significant concern.

Almost half of respondents (**48%**) have reservations about the use of AI algorithms in hiring processes. Attitudes vary considerably across countries, sectors and by generation. Those working in accountancy practices tend to be more positive about the use of AI in recruitment, as are Gen Z respondents.

Yet the real spotlight in our data falls on corporate leadership – more than half of board level leaders (**54%**) express doubts about the growing reliance on AI when selecting talent.

Concerns about the loss of human interaction in recruitment processes and the potential for algorithmic bias reflect wider debates about the responsible use of AI technologies.

At the same time, many organisational leaders highlight the practical challenges of reducing reliance on AI screening tools. The sheer volume of job applications, a trend that may have been accelerated by the rise of generative AI (GenAI), has made automated filtering increasingly necessary.

48% of respondents have reservations about the use of AI algorithms in hiring processes – with more than half of board level leaders (**54%**) expressing doubts about the growing reliance on AI when selecting talent



Ultimately, our survey findings raise an important question in an increasingly AI-driven environment:

‘Is anyone truly winning in the AI led finance job-hunting arms race right now?’



3. Social impact – an untapped opportunity in the race for talent?

An organisation’s reputation for social impact is increasingly important in attracting future finance talent.

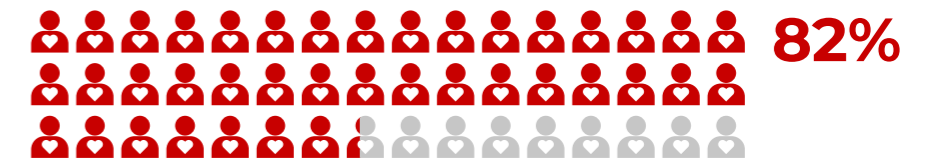
An authentic commitment to social responsibility is no longer ‘nice to have’ – it’s imperative to an organisation’s long-term business success, building stakeholder trust, and driving future investment.

What’s clear from our data is that social and human rights considerations are becoming a decisive factor in employment decisions – suggesting a link between an organisation’s environment, social and governance (ESG) credentials and talent flight.

Three-quarters of respondents (**75%**) agree an organisations’ reputation on social and human rights is a key factor in deciding to work for a particular employer. This exceeds the **58%** of respondents who say an organisation’s environmental reputation plays a similar role.

The importance of social impact is particularly evident among Gen Z respondents – with **82%** identifying an organisation’s social reputation as a key factor in talent attraction.

82% of Gen Z respondents identify an organisation’s social reputation as a key factor in talent attraction



There are also notable geographic differences – with respondents in developing markets placing greater emphasis on social impact. This reflects both the scale of social challenges in these economies – and the opportunities for professionals to make a difference.

Our data begs the question:

‘Are employers missing a hiring advantage by not clearly connecting finance recruitment to social impact?’



4. Many generations at work – but collaboration falls short

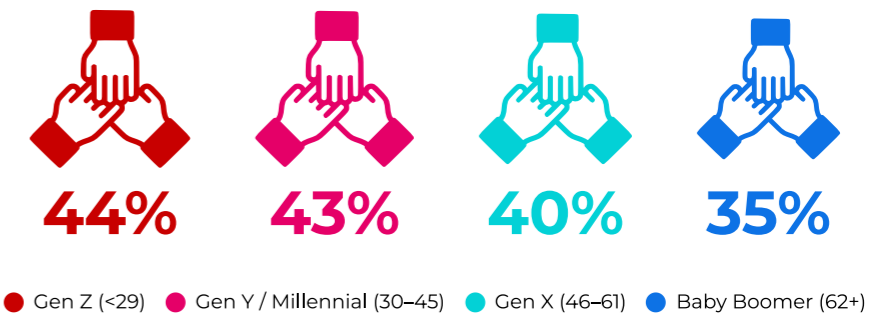
Demographic change is reshaping the composition of the finance workforce.

Ageing populations and falling fertility rates are changing traditional working life patterns. In addition, Generational Alpha, the oldest of whom are now 16 years old will be the new age cohort entering the workforce in the next year. These two effects will increase the number of generations active in the workplace, and expand the proportion of older workers. An increase in the number of generations at work presents important questions for employers – how to drive inclusive workforce practices that support better cross-generational collaboration for the future.

However, many respondents report challenges driving cross-generational collaboration even across the four generations who represent the vast majority of employees currently – with **42%** of all respondents citing challenges here.

As highlighted in our [2025 findings](#), inclusivity practices often fall short when it comes to engaging older employees too. This should serve as a warning to employers, given workforce demographic trends. Our research suggests, however, there's no one-stop solution to improving cross-generational teamwork – rather a range of different responses.

42% of all respondents agree collaboration across the main four generations at work is challenging, with younger employees (**44%**) more inclined to express concerns



For employers, there's a simple message in our data:

'Employees view poor collaboration less as a 'people' / 'generational' issue, and more an organisational design challenge.'



5. Entrepreneurial ambitions continue to burn brightly

Entrepreneurship continues to be a defining career aspiration in finance and accountancy.

Respondents continue to have ambitions to pursue their own entrepreneurial goals – with over half (**54%**) suggesting they want to become entrepreneurs at some point in their careers. This figure is broadly consistent with last year (**52%**) – highlighting a sustained interest in business ownership within the profession.

Accountancy training continues to provide a natural springboard for entrepreneurship – a pioneering training ground that equips professionals with the technical, financial and strategic capabilities required to start and run businesses.

The pattern is remarkably consistent across two years of data – with Gen Y and Gen Z respondents, and those in developing markets the most ambitious to ‘go solo’ during their careers.

Notably, however, the proportion of women expressing entrepreneurial ambitions continues to increase – with almost half of female respondents (**48%**) now indicating that starting their own business is a career goal.

48% of female respondents indicated that starting their own business is a career goal



The data suggests strong entrepreneurial ambitions for many women:

‘Beyond the social case for supporting women in business, there’s a groundswell of research to evidence that increasing female participation at work and expanding female entrepreneurship presents significant growth opportunities for the global economy.’



6. Cost of living concerns continue to exert wage pressures

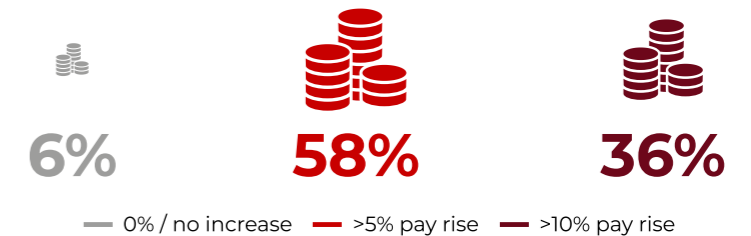
Inflation has eased in many major economies over the past two years, though the current Middle East conflict could impact progress, and rising living costs continue to shape employee sentiment.

Headline inflation is retreating due to aggressive central bank tightening, easing of supply chains, and falling energy and commodity costs – though, at the time of writing, this trend could be reversed due to the Middle East conflict. Irrespective, falling inflation rates only indicate that prices are rising more slowly than before – they remain elevated relative to previous years.

For the fourth consecutive year, cost of living pressures continue to top concerns in our Global Talent Trends Workplace Fears Index for employees. The issue affects respondents across generations, genders and regions – and has clear implications for employer retention strategies when it comes to managing pay expectations.

More than half of respondents (**55%**) say they are dissatisfied with their current compensation. Meanwhile, **58%** expect a pay increase of more than 5% over the next 12 months, and **36%** want increases exceeding 10%.

Annual pay rise expectations of respondents overall – with **58%** of respondents expecting a pay rise of more than 5%



Gen Z feel particularly impacted by cost challenges:

‘It’s the younger workforce who are most demanding when it comes to expected compensation increases – possibly reflecting the short and longer-term financial headwinds they face.’



7. AI adoption is well established – but concerns remain on job impacts

Confidence in the ability to develop AI-related skills remains high among finance professionals.

This year, **82%** of respondents say they feel confident in their ability to learn and apply AI capabilities, consistent with the **81%** reported in 2025. This confidence broadly cuts across sectors, geographies and generations – although men tend to report slightly higher confidence than women.

The really positive news from our latest findings is that access to AI training is improving – with **43%** of respondents suggesting their employer is providing AI-related upskilling opportunities (up from **32%** in 2025), although this indicates there is still more progress to be made.

43% of respondents suggest their employer is providing AI-related upskilling opportunities (up from **32%** in 2025)

● 2025
● 2026



The data suggests clear links between levels of upskilling and the use of AI technology – with more than half of respondents (**52%**) now reporting regular use of AI tools in their roles, although the adoption of more advanced agentic AI technologies remains limited.

Despite growing use of AI, concerns persist – **51%** of respondents remain worried about the potential impact of AI on their jobs. And, again, it's the younger generations who are most concerned – likely reflecting the effect of AI on tasks within more junior roles.

AI adoption is at a critical point:

'A key talking point this year across the global economy will be whether the expected productivity gains from AI will begin to materialise across industries and sectors. Specifically, will finance teams see benefits themselves?'



8. Mental health progress flatlines

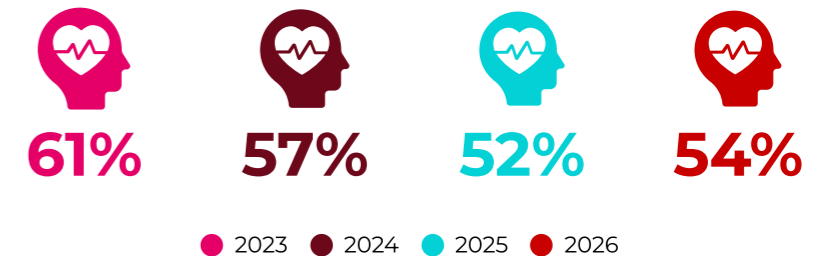
Although mental health continues to be a significant workplace challenge across finance and accountancy roles – advances have stalled this year.

Previous editions of *Global talent trends* have suggested that mental health has been a workplace challenge for the profession entirely irrespective of sector – albeit with some slow and gradual improvements in mental health indicators over the last three years.

This year, however, progress has eased – with **54%** saying their mental health suffers due to work pressures (up only slightly from **52%** in 2025). Younger professionals remain the most affected group, continuing a pattern established in previous years.

What’s fascinating from this year’s data is the apparent link between mental health and technology-related concerns. This is an important signal for employers – given our research shows a consistent relationship between poor mental health, reduced engagement, and low satisfaction levels.

There’s been a slight fallback this year in those saying their mental health suffers due to work pressures – **54% vs 52% in 2025**



Mental health impacts retention:

‘There is again evidence in the data that inadequate support for mental health can contribute to higher employee attrition risk.’



9. Gen Z lead return to office momentum – but stricter mandates are unpopular

Across the global workforce, return to office policies are becoming increasingly strict.

These policies appear to be supported by our survey respondents – with two-thirds (66%) agreeing organisations should require employees to spend a set number of days in the office each week. Interestingly, it's our younger respondents who show the strongest demand – with Gen Z (72%) the most likely to favour structured office attendance – suggesting early-career professionals may see particular value in workplace visibility and in-person collaboration.

More than half of respondents (58%) also believe that time spent in the office has a positive impact on future promotion opportunities. There is, however, a sizeable gender difference: 64% of men agree with this view compared with 54% of women.

Two-thirds (66%) agree organisations should require employees to spend a set number of days in the office each week



Some employers emphasised the importance of office presence in embedding organisational culture, particularly for more junior staff. This is a noteworthy reflection – given that 41% of respondents believe their organisation's culture has become less clearly defined in recent years.

Yet consistent with previous years, the data is conclusive about one issue: few respondents want to work in the office full-time, and hybrid working arrangements are preferred by most finance professionals. While employee preferences are clearly important for engagement and retention, working models are shaped by a range of factors beyond employee demand – market conditions, policy environments, and organisational norms all play a role.

It leaves us with a clear message:

'A single, uniform approach to working patterns is unlikely to meet the needs of today's diverse workforce.'



10. Talent flight risk demands action on multiple fronts

Careers in accountancy and finance continue to offer strong employability and mobility opportunities for employees – the flipside is a retention challenge for employers.

Over the years, our *Global talent trends* research has consistently highlighted the ambition and mobility across the finance workforce. The latest findings reinforce this trend – with more than half of respondents (**52%**) expecting their next career move to be outside their current organisation, and Gen Z again representing the highest potential flight risk.

However, our data also shows that engagement and job security make a clear difference. Employees who feel secure and engaged are more likely to consider internal career moves, rather than leaving for external roles elsewhere.

More than half of respondents (52%) expect their next career move to be outside their current organisation



Our data suggests that retention is driven largely by psychological attachment to the organisation. Beyond job security, respondents identify several factors that strengthen this connection:

- improving the overall employee experience
- providing clear and transparent career pathways
- ensuring merit-based promotion
- demonstrating visible and trustworthy leadership.

Solving the retention challenge is complex:

‘It’s no surprise that compensation remains an important factor – but our findings suggest pay is only one element of a broader set of drivers influencing employee retention.’