ADVISORY-READY LEARNING:
The Tools And Techniques Transforming The Accounting Profession

Discover how learning and development is driving advisory growth in accounting, with Praxity member firms leveraging technology, emotional intelligence, and behavioural skills to build trusted advisors and future-ready teams.

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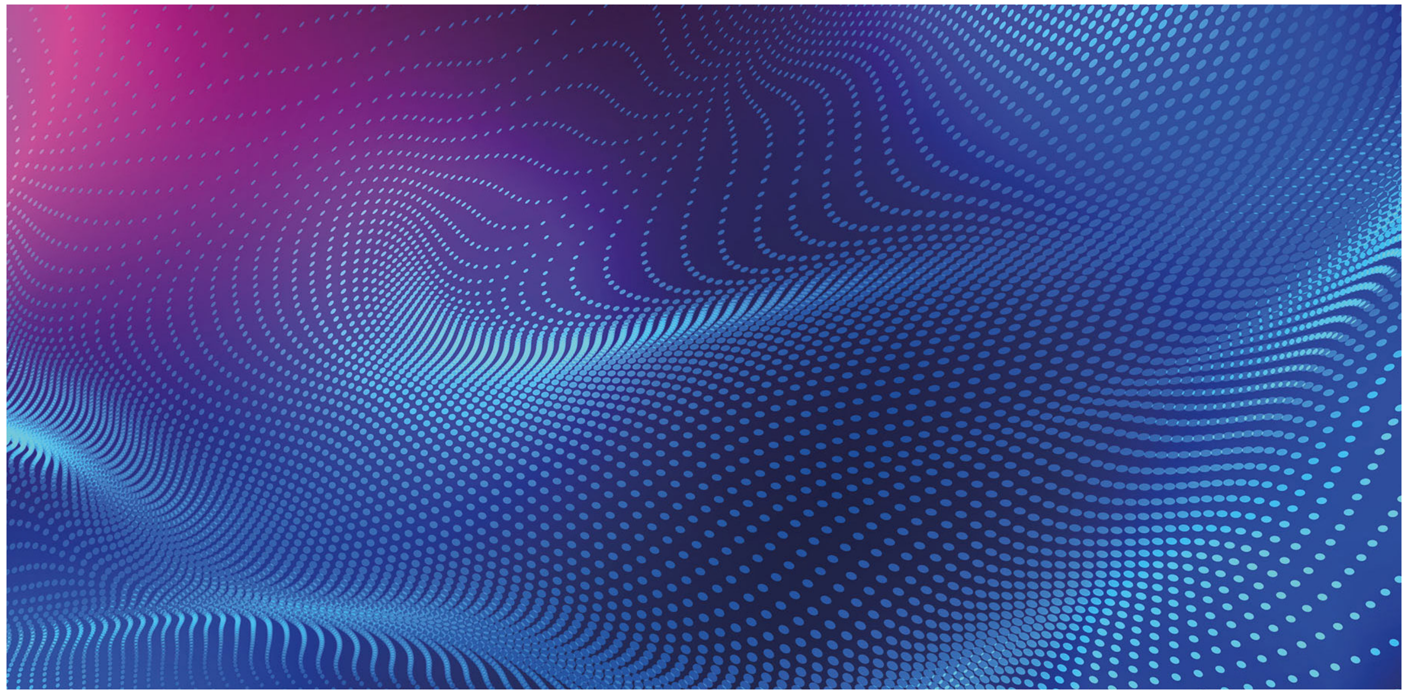


The accounting profession is undergoing a strategic evolution from compliance-dominated to advisory-focused, powered by intelligent technologies and behavioural insight that free professionals to deliver enhanced value.

Despite the opportunities this new era presents, the shift to advisory services is not without its challenges, particularly for talent development. The widening skills gaps and the race to hire top talent is further complicated by a shrinking pool of prospective employees.

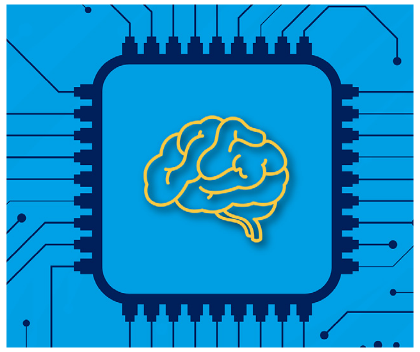
Learning and development (L&D) is no longer operating as a back-office function but moving into an increasingly central position, shaping the future of advisory. This report examines the direction of play for mid-sized accounting and advisory firms and explores the headwinds shaping L&D from both a technical and behavioural perspective.

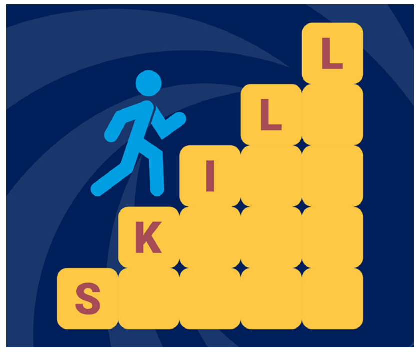
Technology is a key driver of the shift to advisory but the transformation is deeply rooted in cultural and behavioural change. Professionals are expected to anticipate future challenges and think systemically, communicate effectively, and engage in lifelong, adaptive learning more than ever before. Human-centric skills such as empathy, trust, and authenticity are increasingly seen as essential to leadership and client relationships.

Intelligent tools are reshaping how learning is delivered and managed, making it more personalised, accessible, and integrated into daily workflows. Drawing on the experience of member firms across the Praxity Alliance, we investigate what it means to be advisory-ready in a world steadily shaped by generative AI.

BEYOND THE CLASSROOM:

Embedded Learning in a Connected World





Classroom-based and static e-learning modules are no longer agile enough to meet the demands of a transforming profession. Research shows that **70%** of learning is forgotten within **24 hours** if not reinforced, and only **12%** of employees apply what they learn in traditional training to their jobs. These traditional models often rely on passive learning methods such as lectures, generic presentations, and one-size-fits-all modules that fail to engage learners with diverse needs or support real-world application. The rise of AI, automation, and remote work is further accelerating the shift toward personalised, experiential, and continuous learning ecosystems that adapt to individual needs and business realities.

McKinsey emphasises that

> *"learning shouldn't be an add-on but integrated into how work gets done day to day,*

a principle that forward-thinking companies are embracing by embedding development into daily routines, project work, and apprenticeship moments.

For Praxity member firms and beyond, this shift presents an opportunity to reimagine how learning is delivered and applied. AI platforms are already adapting to individual learning styles, flagging weaknesses in real time, and creating tailored pathways. This two-way exchange mimics one-to-one coaching at scale, ensuring no learner is left behind. The speed of evolution across the available technologies indicates a future where a fully immersed AI learning partner will be capable of responding to individual and firm wide needs in real-time. Cloud-based collaboration tools are already supporting team training through co-authoring, insight sharing, and on-demand access. Integrated advisory platforms and client collaboration tools offer rich environments for upskilling on-the-go. Augmented reality has begun to simulate audit walkthroughs in risk-free settings, while low-code platforms like PowerApps and Alteryx embed learning through creation.

Even traditionally static areas like compliance training are already being reimagined. Cybersecurity tools use real-world examples, such as firm-branded phishing emails designed to drive engagement and improve reporting. Increasingly sophisticated gamified platforms like Kahoot and Axonify energise ethics and regulatory learning, contributing towards a future culture of accountability and curiosity. Short modules and explainer videos are increasingly streamlined into workflows to support continuous, on-demand learning. Data-driven learning journeys are becoming essential for advisory services, helping professionals select and interpret data effectively.

Not only is the delivery of learning evolving, the remit of L&D is extending to the overall cultural development of a firm. Emerging themes such as ESG, DEI, and wellbeing are now woven into L&D goals, reflecting a broader shift toward people-first strategies. While bias training, cultural awareness, and inclusivity modules are improving team performance and resilience, the role of cultural development goes deeper.

According to Forbes and McKinsey research, a lack of development opportunities is one of the top reasons employees leave their jobs, while inclusive learning environments significantly boost engagement and retention.

L&D initiatives that prioritise personal resilience, mental health, and inclusive leadership are helping firms create cultures of trust, openness, and shared purpose. This alignment between development and values creates a ripple effect strengthening workplace culture, enhancing employee wellbeing, and ultimately improving professional retention across the board.

MONDAY.COM:

The Performance Management System Transforming L&D at JA del Rio

As accounting firms pivot from compliance to advisory, performance management systems are becoming essential enablers of strategic talent development. When paired with digital platforms, they create transparent feedback loops and data-driven insights that support professional growth. Mid-sized firms are well positioned to tailor these technologies to their unique challenges and goals.

At JA del Rio, performance management is evolving using Monday.com, a platform originally designed for project management but now heavily customised to support L&D onboarding, and mentorship. Juan Alejandro Comini Blanco, HR Manager at JA del Rio, explains how the firm has transformed Monday into a dynamic engine for growth and impact.

" It's true that Monday was originally designed as a project management tool. In our case, we have customised it heavily to support L&D and performance management. For example, we built dedicated boards for onboarding (with tasks, deadlines and mentors), training tracking (attendance, KPIs, % completion), and mentorship assignments."

These tailored boards allow JA del Rio to visualise individual development journeys, align them with strategic goals, and ensure that learning is not just tracked, but acted upon. Automations built into the system send reminders, trigger emails, and collect feedback via Google Forms, streamlining administrative tasks and freeing up time for more strategic HR engagement.

The results speak for themselves:

- **96% compliance** in onboarding processes
- **Faster response times** to Partners and Directors via mobile-accessible data
- **Reduced administrative overhead** through automation

This approach has also enhanced the firm's advisory capabilities. By embedding performance data into daily workflows, JA del Rio can identify skill gaps, tailor training, and foster mentorship in real time, ensuring that professionals are not only technically proficient but also equipped to collaborate, innovate, and lead.

Importantly, JA del Rio's choice of Monday.com reflects a strategic decision to remain agile. While not an enterprise-grade system like Workday or SAP SuccessFactors, Monday offers:

- Ease of implementation
- Full customisation without external consultants
- Flexible licensing
- Cost-effectiveness

"For a mid-sized firm in LATAM, this combination is exactly what we need to stay agile and innovative."

JA del Rio's experience shows how mid-sized firms across the Praxity Alliance can achieve strong performance management outcomes through flexible, locally relevant tools. By leveraging platforms like Monday.com, firms can build scalable, impactful L&D frameworks without the need for enterprise-level investment, while still delivering advisory excellence.

ACCOUNTING AND ADVISORY:

Top Performance Management Tools in 2025

Regional Adoption Trends and Strategic Fit

As accounting firms worldwide shift toward advisory services, performance management systems are becoming critical enablers of talent development, strategic alignment, and operational agility. The choice of platform often reflects regional preferences, firm size, and the maturity of digital infrastructure.

The following table outlines the most widely adopted performance management tools by region in 2025, based on industry benchmarking and software usage trends

Region	Commonly Used Tools
North America	Lattice, Paycor, Synergita, BambooHR, PerformYard, Workday, Engagedly, Reviewsnap
Europe	Lattice*, Personio, Leapsome, CultureAmp, Workday, SAP SuccessFactors, Namely*
Latin America	Sprad Growth, Paycor*, CultureAmp, Workday
Middle East/ Africa	Sprad Growth, CultureAmp, Workday, SAP SuccessFactors
Asia Pacific	Sprad Growth, Leapsome, CultureAmp, Workday, SAP SuccessFactors

*Tools marked with an asterisk are primarily used by firms with US headquarters operating internationally.

These platforms vary in complexity and cost, with mid-sized firms often favouring leaner, more customisable solutions like Sprad Growth, PerformYard, or Monday.com, as seen in JA del Rio's case. Larger firms tend to adopt enterprise-grade systems such as Workday or SAP SuccessFactors, which offer deeper integration across HR, finance, and operations.

The regional distribution reflects not only software capabilities but also strategic priorities. For example:

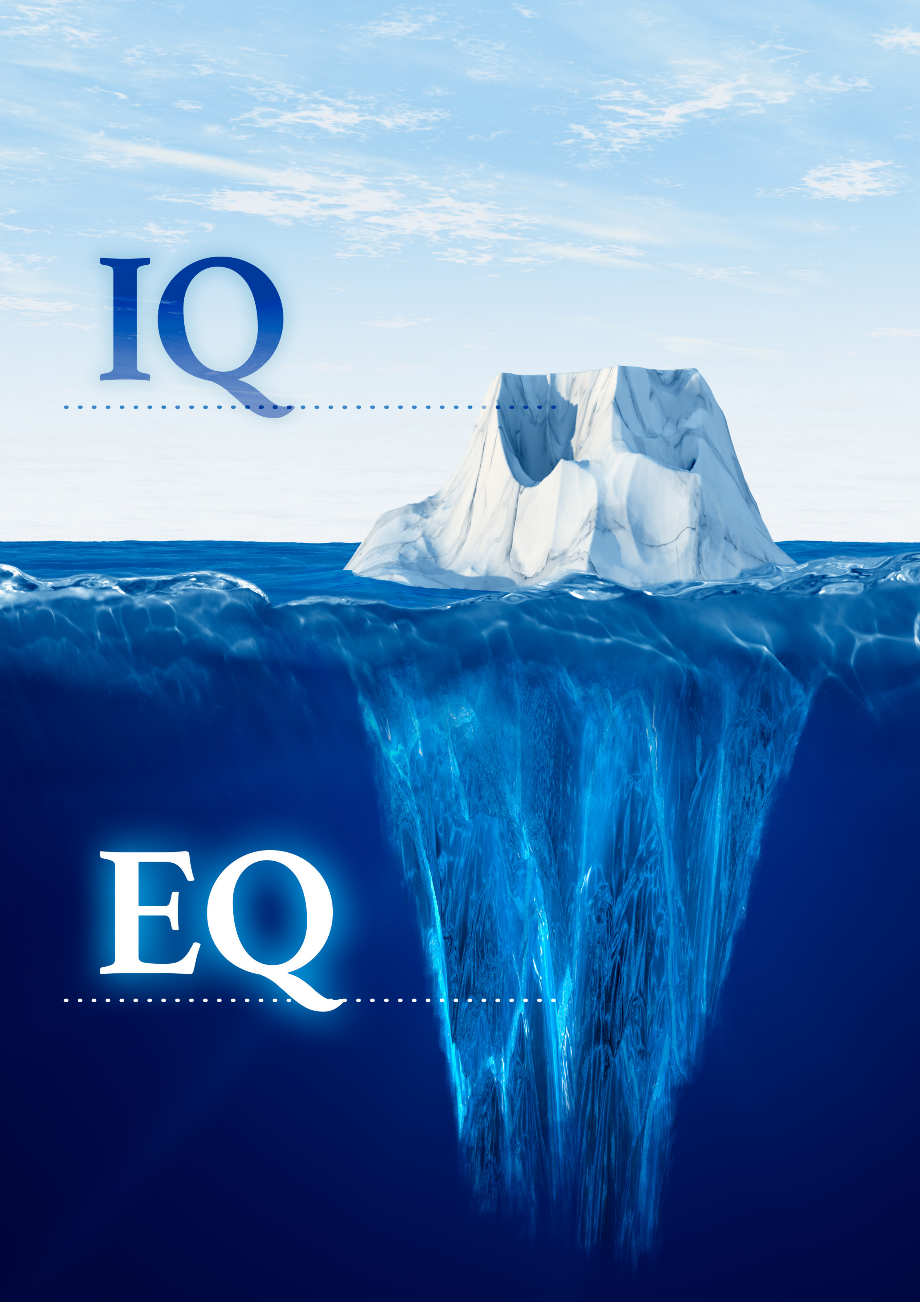
North American firms prioritise goal alignment and career development, favouring platforms like Lattice and BambooHR.

LATAM firms, like JA del Rio, value agility and cost-efficiency, often customising tools like Monday.com or Sprad Growth to meet local needs.

European firms lean toward integrated HR-performance ecosystems, with Personio and Leapsome gaining traction.

Asia Pacific and MEA regions show growing interest in AI-driven platforms that support continuous feedback and engagement tracking.

This diversity underscores the importance of local relevance and strategic fit when selecting performance management tools across the Praxity Alliance.



EMBEDDING EMOTIONAL INTELLIGENCE AND ADVISORY SKILLS:

Insights from Across the Alliance

Firms are already reimagining L&D to meet the evolving demands of clients and teams We spoke with Albert Goodman in the UK, Kaufman Rossin in the United States, and William Buck in Australia, who shared how behavioural learning and hybrid working models are becoming integral to delivering advisory excellence.

"According to ACCA, 78% of firms now view behavioural skills as critical to advisory success, up from just 42% five years ago."

These skills are captured in ACCA's Professional Quotients (PQ) framework, which outlines the blend of capabilities needed for future-ready accountants. The behavioural dimension includes:

1. Emotional Intelligence (EQ)

- Self-awareness, empathy, and interpersonal sensitivity
- Ability to manage relationships and navigate complex team dynamics
- Crucial for client engagement and internal collaboration

2. Creativity (CQ)

- Thinking beyond traditional frameworks
- Generating innovative solutions to client problems
- Applying lateral thinking in advisory contexts

3. Vision (VQ)

- Strategic foresight and the ability to anticipate change
- Aligning financial insights with broader business goals
- Supporting clients in long-term planning and transformation

4. Experience (XQ)

- Applying learned knowledge in real-world scenarios
- Drawing on past challenges to inform future decisions
- Building credibility and trust through lived expertise

5. Digital Quotient (DQ)

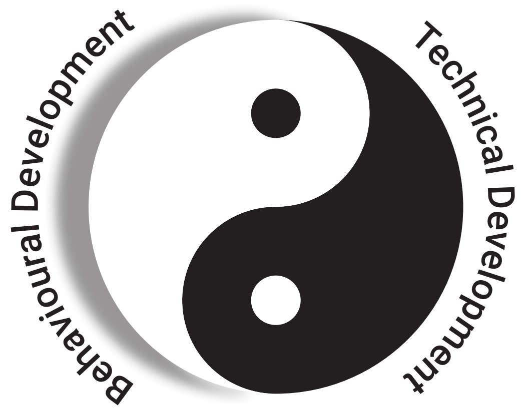
- Understanding and leveraging digital tools
- Navigating hybrid working environments and virtual collaboration
- Enhancing advisory delivery through tech-enabled insights

6. Intelligence (IQ)

- Analytical thinking and problem-solving
- Synthesising complex data into actionable advice
- Maintaining technical excellence while adapting to new demands

7. Technical Skills (TQ)

- While still essential, technical skills are now complemented by behavioural capabilities
- Includes financial reporting, tax, audit, and compliance knowledge



At Kaufman Rossin, onboarding now includes training for new service lines, with equal emphasis on technical capabilities and interpersonal skills. Professionals in traditional service areas are being upskilled to deliver insights that support strategic decision-making. Monthly seminars and peer learning sessions foster cross-disciplinary collaboration, while early-career professionals' benefit from in-person development to navigate hybrid work environments. Director of L&D, Yuliya Saliostina describes technical and behavioural development as "the Ying and Yang of learning," with communication, empathy, and resilience taking centre stage in many modules.

Sue Hill, Learning & Development Coordinator at Albert Goodman, highlights the growing importance of emotional intelligence in client communication. Incoming professionals are already trained to adapt their messaging to resonate with different client personalities and needs, an approach that requires nuance, empathy, and the ability to flex communication styles.

At William Buck, Susan Green (Head of Learning & Development) and Katherine Boyd (People Development and Performance Specialist) echo these priorities. Their L&D programs embed critical thinking, relationship-building, and communication skills across divisions and career levels. The firm's capability frameworks map both technical and behavioural competencies, guiding the creation of bite-sized, workflow-built into learning modules that replace traditional classroom formats and support continuous development.

Both firms recognise the challenges posed by hybrid work and the need to preserve valuable face-to-face interactions, ensuring informal learning and mentoring remain central to professional growth. Together, these firms are demonstrating how behavioural intelligence, strategic learning design, and resilience will shape the next generation of trusted advisors.

As McKinsey notes,

"Resilience is a muscle every organization and employee will need,"

advocating for learning programs that include energy management, stress adaptation, and cross-generational learning.

> *A good example was our communication and conflict management training for teams serving a multinational client with operations in Mexico and Colombia. Previously, cultural and working-style differences caused delays and misunderstandings. After the training, the teams established clearer communication channels, reduced delivery times, and increased client satisfaction. In the client's most recent feedback, they highlighted that the human factor was key to the project's success.*

Juan Alejandro Comini Blanco, JA Del Rio

ALLIANCE-WIDE COLLABORATION AND SHARED LEARNING

Across the Praxity Alliance, learning is increasingly about empowering individuals to take ownership of their development, both technically and behaviourally. Member firms are demonstrating how the right tools, applied at the right time, can elevate both individuals and teams.

This shift is not only transforming learning within firms but also establishing a deeper collaboration across the Alliance. From digital upskilling to behavioural development and cross-border knowledge sharing, firms are steadily seeing the value of cultivating learning cultures rooted in agility and cooperation.

Member firms are proving that learning is no longer a one-size-fits-all journey. In North America, behavioural development is already being woven into leadership pipelines, with firms like Plante Moran pioneering emotionally intelligent advisory. In Europe, digital upskilling is accelerating through collaborative platforms and secondments, as seen in PM+M and FALK's cross-border initiatives. Asia-Pacific firms are embracing AI-powered learning ecosystems, while Latin American firms like JA del Rio are showcasing how agile platforms like Monday.com can democratise development. In the Middle East and Africa, the focus is shifting toward inclusive, values-led learning that supports both technical excellence and social impact.

1. Digital Learning & Upskilling Across the Alliance

Shorts (UK)

Shorts prioritises digital upskilling to prepare staff for advisory services. With a strong emphasis on cloud accounting and automation, professionals are equipped to deliver real-time insights. Managing Partner Andy Irvine champions mentorship, reinforcing peer learning as a key driver of transformation.

PM+M Solutions for Business LLP (UK)

PM+M invests in structured leadership pathways and technical training, often in collaboration with other member firms. This cross-firm exchange ensures digital learning remains relevant and scalable.

2. Behavioural Development & Leadership Growth

Plante Moran (USA)

A seven-time ATD BEST Award winner, Plante Moran's programs focus on shifting behaviours rather than simply transferring knowledge. By integrating behavioural risk management into its L&D strategy, the firm ensures professionals are both technically capable and emotionally intelligent

Albert Goodman (UK)

Albert Goodman emphasises communication and prepares the next generation to flex their conversational toolkit. With BCorp accreditation, the firm promotes sustainable practice and equips professionals to support clients on environmental and social impact. Marketing Partner Robin Clempson highlights the value of sharing client service strategies across the Alliance to reinforce behavioural learning.

3. Cross-Border Collaboration & Knowledge Sharing

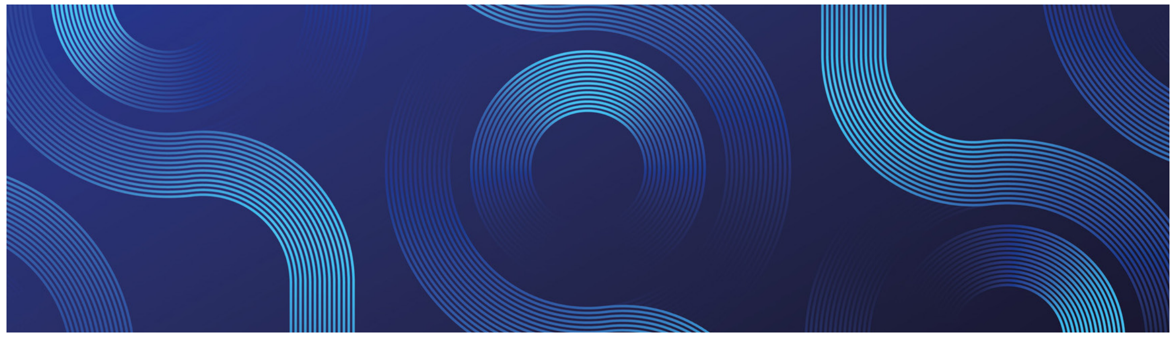
FALK GmbH & Co KG (Germany)

FALK promotes international secondments and job swaps, fostering cultural awareness and broadening professional perspectives. The firm also contributes to technical working groups, particularly in transfer pricing and international tax.

PM+M Solutions for Business LLP (UK)

PM+M strengthens technical and interpersonal learning through collaboration with other member firms, including secondments and joint training. These initiatives promote cultural awareness and broaden professional perspectives. The firm's structured leadership pathways blend digital upskilling with behavioural development, ensuring learning is continuous and aligned with strategic goals.

L&D AS THE BLUEPRINT FOR ADVISORY TRANSFORMATION



As the industry pivots from compliance to advisory, L&D is spearheading this transition by embedding intelligent tools into workflows and aligning development with strategic goals.

Platforms powered by AI and behavioural analytics are enabling firms to personalise learning, anticipate coaching needs, and guide professionals through complex client scenarios. These tools are not just enhancing technical proficiency, they are cultivating the behavioural traits that define trusted advisors: empathy, resilience, ethical judgment, and strategic foresight.

By repositioning behavioural intelligence as core to the L&D journey, firms are building cultures of continuous growth and advisory excellence. This evolution will mean integrating development into the fabric of firm strategy, client service, and leadership pipelines.

The future of L&D will be shaped by Immersive technologies that will simulate real-world scenarios, enabling professionals to practise complex conversations, risk assessments, and client negotiations in safe, experiential environments. Learning will be infused into workflows through smart nudges, micro-content, and real-time feedback loops.

AI will act as a proactive learning partner, guiding professionals through ethical dilemmas, tailoring content to individual learning styles, and generating adaptive development journeys. Behavioural analytics will anticipate coaching needs and team dynamics before challenges arise, making learning not just responsive, but predictive.

In a world where AI can replicate technical tasks, it is behavioural intelligence such as empathy, adaptability, ethical judgment, that will distinguish trusted advisors from transactional service providers. The future of advisory will be shaped by how firms embed these human capabilities into their learning strategies.

L&D is the strategic lever through which professional services firms will redefine their value. As the industry pivots from compliance to advisory, L&D becomes the blueprint for transformation where technical capability meets behavioural intelligence.

Praxity member firms are already demonstrating what this future looks like. Through shared learning, agile platforms, and a commitment to behavioural development, they are shaping a profession where advisory readiness is built not bought and where L&D drives transformation from the inside out.

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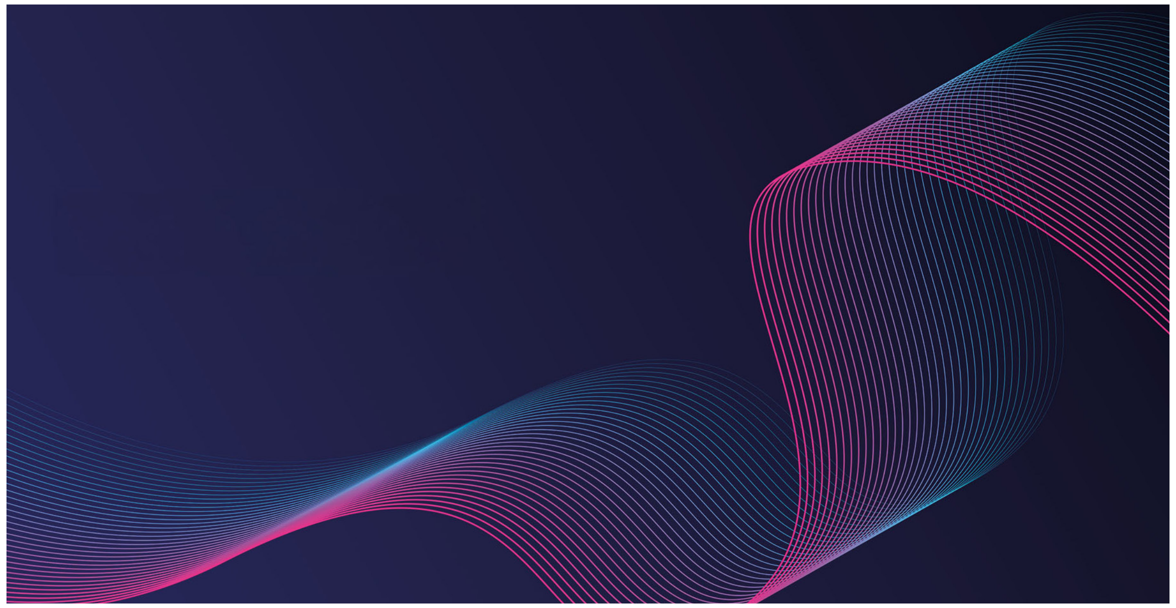

Praxity Global Alliance
Praxity is the largest professional services alliance in the world* with a combined turnover of US$10.9 billion. Each member firm can choose expert advisers from more than 85,000 people in over 120 countries. Collectively, they have achieved 18 years of continuous growth. A not-for-profit association, the Praxity Alliance connects handpicked, like-minded member firms which operate independently and are united by a shared commitment to high quality client outcomes and personal care. These expert advisers work together seamlessly in multidisciplinary teams across international borders to meet every client need.

* International Accounting Bulletin World Survey 2024

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