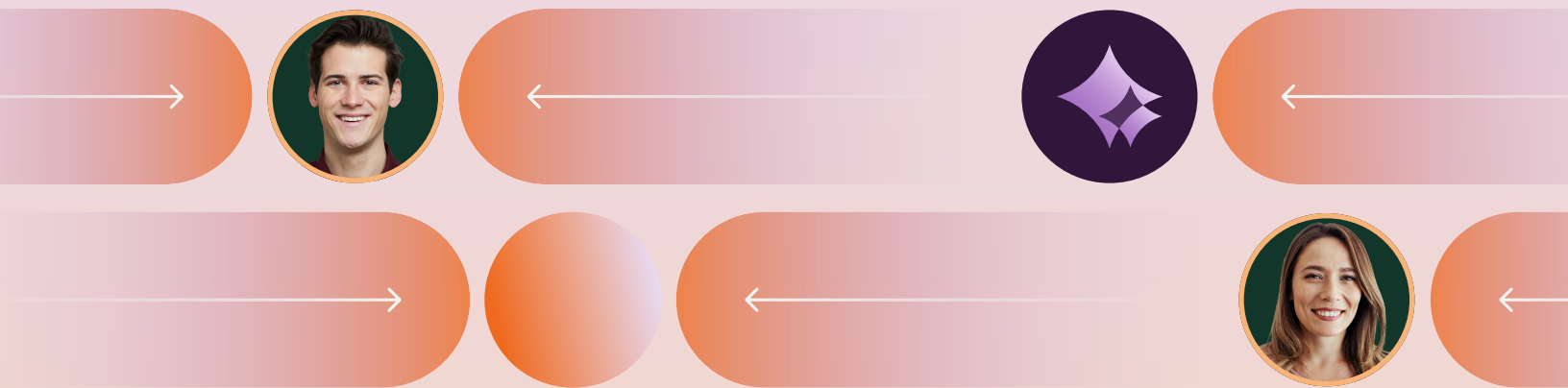


# The Journey to AI Collaboration: Moving Past the First Step



# The real opportunity of AI is collaboration



Simply thinking of AI as a tool misses the full opportunity that AI presents. **The real opportunity lies with accountant-AI collaboration.** We define this as “actively working with AI in intentional ways to achieve specific tasks and product deliverables related to accounting.”

This collaboration is the critical next step after AI adoption. It’s one thing to pick up any AI tool that catches your eye; it’s another to implement an AI tool thoughtfully and with purpose. AI collaboration is intentional, strategic, proactive, and managed by a team that has a vision for AI’s role in their organization. Realizing the potential of AI collaboration in accounting demands two actions CFOs know well, and with which accountants should be familiar:

- ✓ **Proactively define roles and responsibilities.**
- ✓ **Build a collaborative human-AI team to accomplish shared objectives.**

AI collaboration treats these tools as a managed resource. These collaborators bring expertise, experience, and proper instincts to the tasks AI will accomplish. Once AI is implemented as a resource in the accounting function, it should work effectively with other resources to get the best possible outcome and hit shared goals. The same is expected of accountants; they need to understand what AI can bring to their work and how to best interact with AI tools to improve their work, organization, and work-life balance.

In other words, the secret is working together. In this study through the University of Georgia, we found that accountants who know how to collaborate effectively with AI are already seeing the benefits.

# Key Takeaways



## Benefits of AI collaboration:

Accountants who collaborate with AI are less likely to experience burnout, get better sleep, and have a stronger sense of identity with their profession. They also report greater work-life balance.



## Collaboration should be the goal, not just adoption:

AI collaboration, which involves actively working with AI in intentional ways to achieve specific tasks, is more beneficial than mere AI adoption driven by curiosity or fear of missing out.



## Trust and auditability:

Effective accountant-AI teams are built on trust and an understanding of AI's role. Accountants who actively collaborate with AI are more likely to trust AI to complete work accurately and view AI as auditable and explainable.



## Organizational advantages:

Organizations that support AI collaboration have greater employee retention, improved hiring, and increased productivity. Accountants who collaborate with AI are more likely to stay with their current organization and report having sufficient time to do their work.



## Challenges and vision:

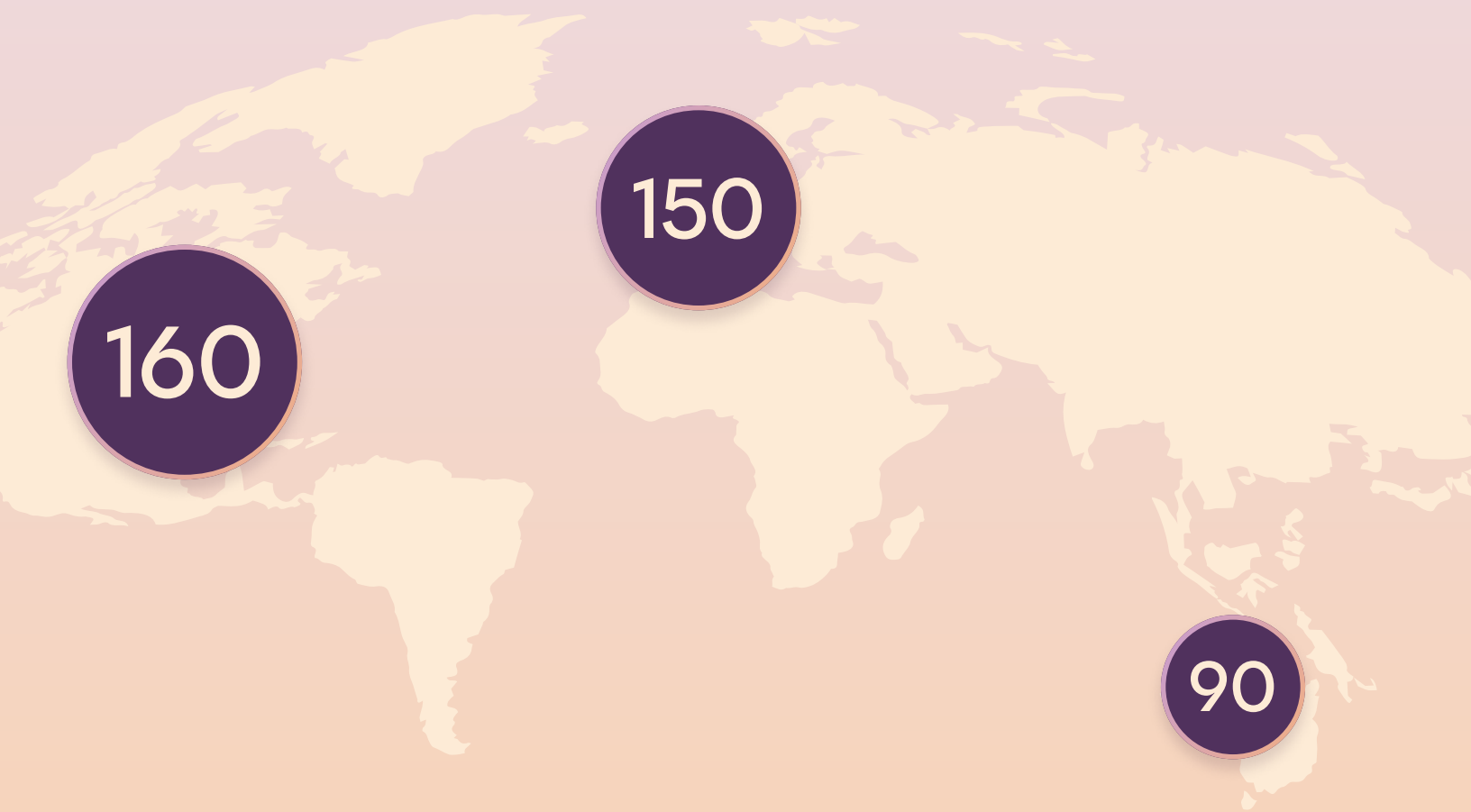
Despite the benefits, there are significant barriers to building effective accountant-AI teams. Most accountants and CFOs do not feel prepared for the transition to AI collaboration, and only a small percentage have a complete vision for the role of AI in accounting.

# The Study

The University of Georgia conducted a survey of 515 full-time workers across 12 countries during mid-2025. Regions surveyed included:

- 📍 **North America:** Canada, United States
- 📍 **EMEA:** Austria, Finland, France, Germany, Netherlands, Sweden, Switzerland, United Kingdom
- 📍 **AUS/NZ:** Australia, New Zealand

## PARTICIPANTS BY REGION



Given differences in the regions and countries surveyed, a wide range of titles were included as options. Accountants, CFOs, Accounting Managers, and Directors/Managers of Accounting were the most frequently selected titles.

Respondents worked at companies in various stages, including start-ups, scaling/pre-IPO, recent IPO, and a small collection of other types of organizations (like government and educational institutions). These companies had anywhere from 50 to more than 10,000 employees. Let's explore the results.

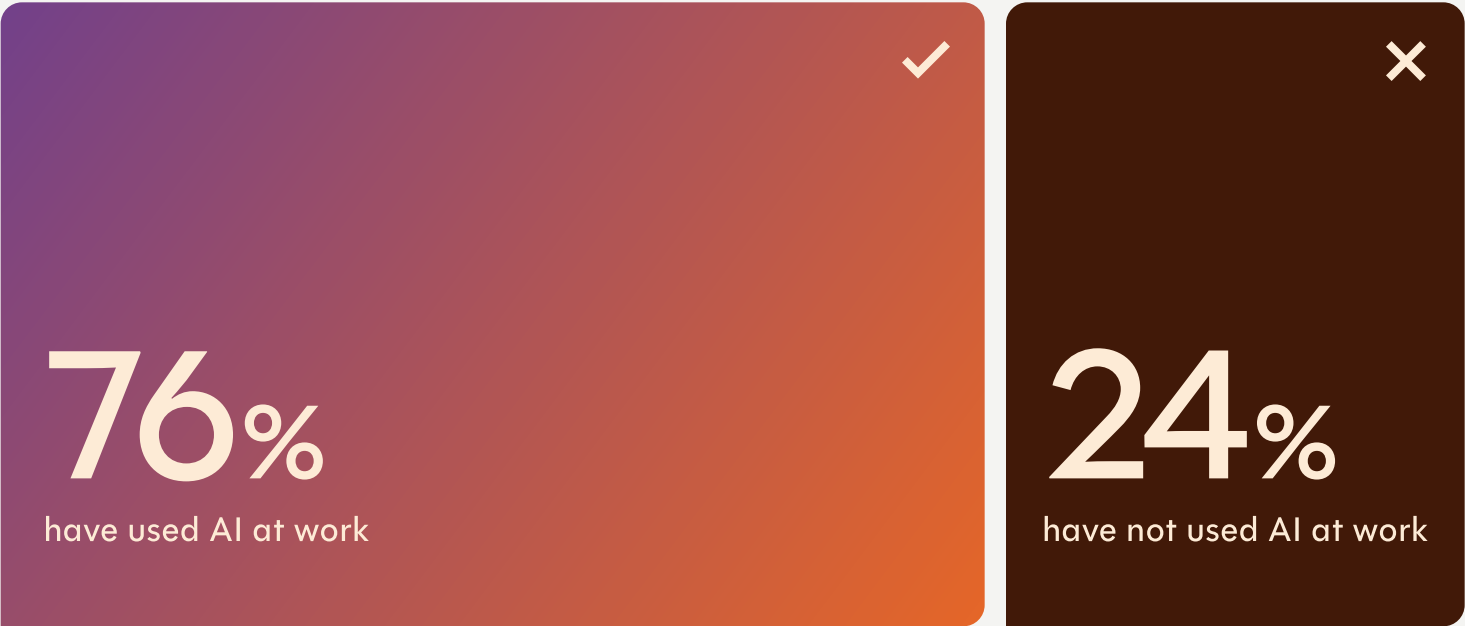


# Many accountants have used AI, but few have meaningfully integrated it into their work.

Finding people who have never used AI in some form is getting increasingly difficult, and this survey was no exception. In this study, roughly three-quarters of accountants and CFOs report having used AI at work.

But what does “AI use” actually mean in this context? From asking AI to write or edit an email before sending it to a coworker, to uploading data and asking a non-company-sanctioned generative AI tool to create a summary, there’s a lot of gray area. The former may be harmless, while the latter could put the company at tremendous risk.

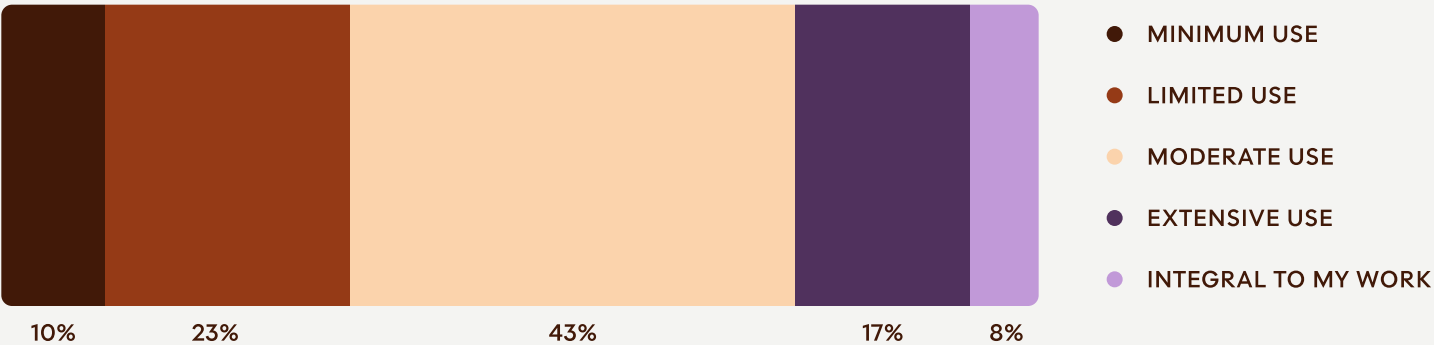
PERCENT OF PARTICIPANTS WHO HAVE USED AI AT WORK



Of the accountants and CFOs who admit to using AI, less than 10 percent of them say AI has become integral to their work. In other words, very few of them think AI is fundamental or necessary to the work of an accountant.

Integrating AI into the work rather than simply trying an AI tool represents a qualitatively different approach to applying AI to accounting.

EXTENT OF AI USE AT WORK AMONG AI USERS



Overall, about a quarter of accountants and CFOs have not used AI at work. Seventy percent of respondents have at least tried it. Perhaps most interestingly, only 5 to 6% have managed to integrate AI into their work.

This last group has achieved accountant-AI collaboration or actively works with AI in intentional ways to produce accounting deliverables.

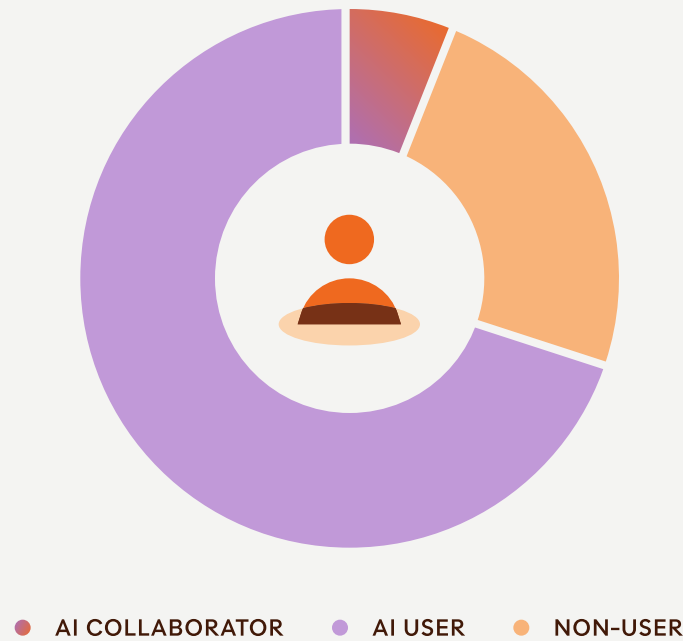
Based on these responses, we broke respondents into three groups:

**AI Collaborators** → These people report that their AI use is intentional, and they are able to complete their work more efficiently with AI assistance.

**AI Users** → This group uses AI, but it is not integrated into their workflows.

**Non-users** → This group does not use AI at all for work.

PERCENT OF ACCOUNTANTS AND CFOs BY TYPE OF AI USE



# Accountants and CFOs who collaborate with AI benefit more personally and professionally.

Collaborating with AI helps accountants avoid becoming overwhelmed or burned out, reconnect with what originally drew them to the accounting profession, and regain a sustainable work-life balance.

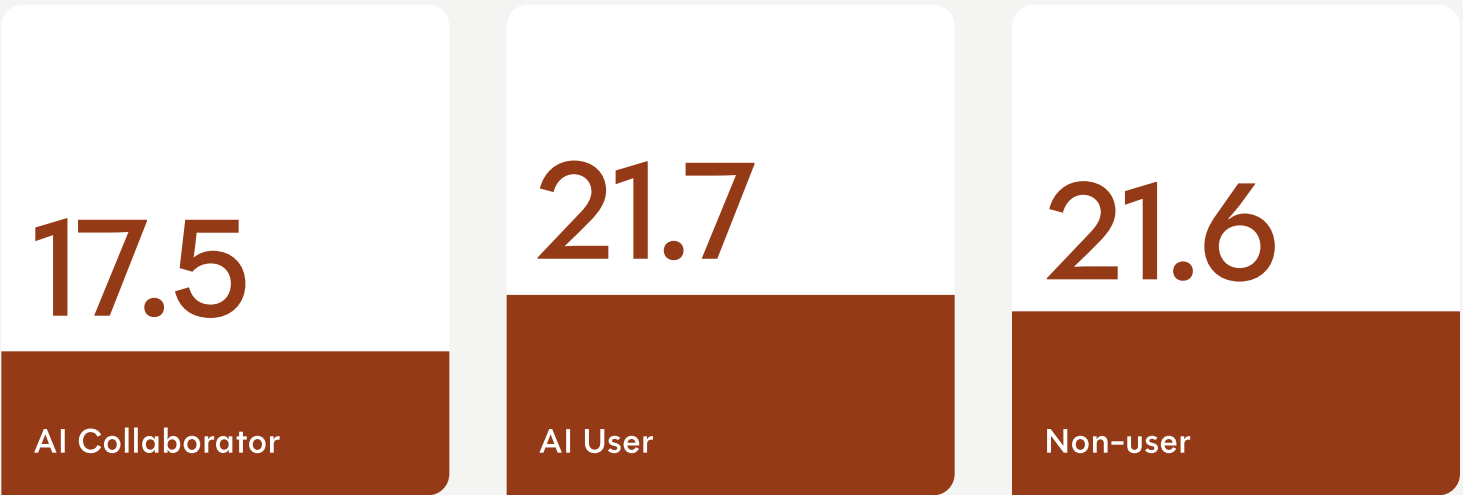
As we've discussed in the past, accountant burnout is a serious issue, especially during the close or other high-stress periods. We expected that using AI in meaningful, effective ways would lessen accountant burnout by supporting them in accomplishing their tasks.

In this survey, we found that to be true. **Accountants who collaborate with AI to accomplish their work report lower burnout** than non-AI users or accountants who use AI peripherally.

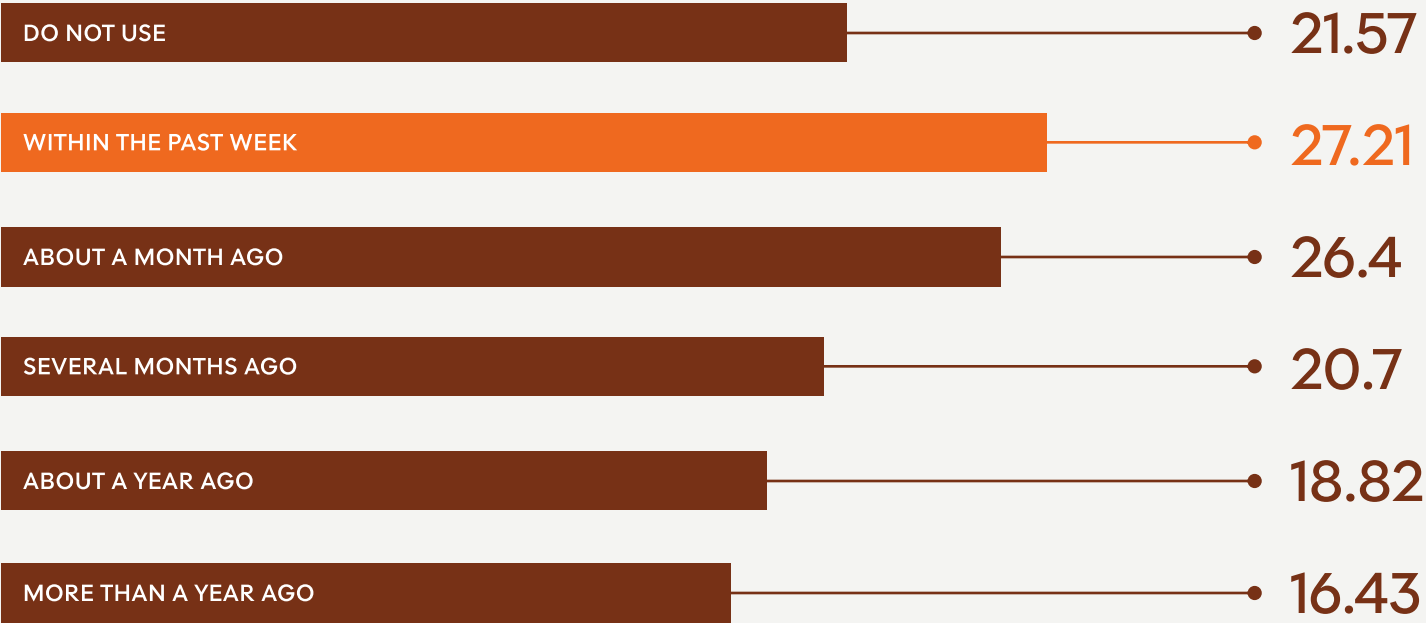
Of course, there can be a learning curve. When AI is first introduced, the risk of burnout is greater. Within a few months, however, burnout starts to drop. At more than a year of usage, burnout plummets 24% from before these accountants used AI and decreases by almost 40% from when they first started using it.

BURNOUT SCORE BY AI USE

SCORES BASED ON 100-POINT SCALE

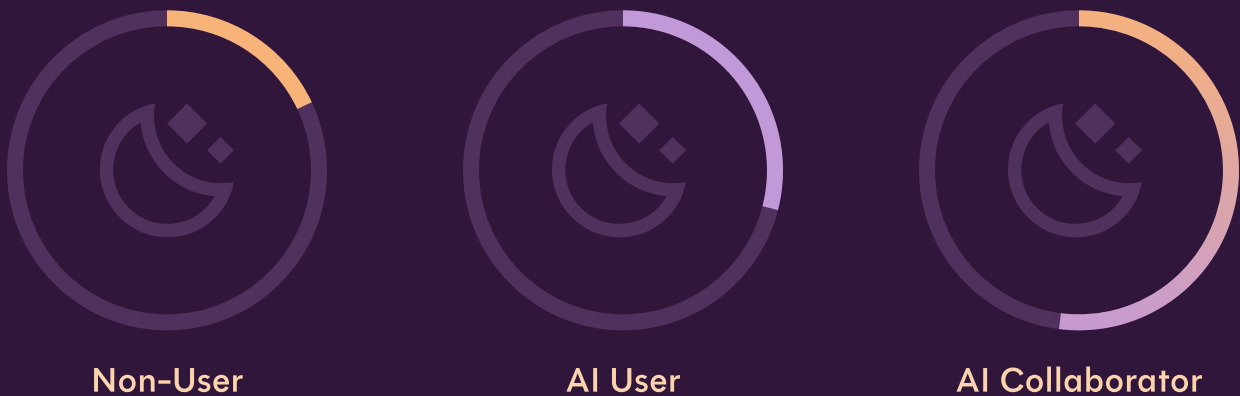


BURNOUT SCORE BY WHEN AI USE BEGAN



The benefits don't stop in the workplace, either. Accountant-AI collaboration seems to positively affect sleep quality. Accountants and CFOs who collaborate with AI report better sleep, with 52% feeling very well rested compared to 29% who are using AI but have not integrated it into their work, and 18% of accountants who do not use AI in their work.

PERCENT FEELING VERY WELL RESTED FROM SLEEP





So, AI can help an accountant avoid burnout and sleep better, but is that because AI is separating accountants from their work?

Let's look at accountant identity. These professionals have a firm identity as accountants, which allows them to connect their sense of self to their work and gives them a greater sense of meaning and purpose. The popular hypothesis suggested that AI took something away from what got these accountants into the profession originally and caused them to feel separated from their work, leading to a sense of alienation.

Turns out, the truth is the exact opposite.

Accountant identity (and how the accountant defines themselves) is indicated by their agreement with five statements:

- ☐ My most important achievements in life are directly related to my job.
- ☐ Being an accountant is an important part of my identity.
- ☐ As an accountant, I feel connected to a larger purpose.
- ☐ When someone praises my profession, I feel a sense of personal accomplishment.
- ☐ I consider my profession's success as my own.

Higher scores indicate a stronger sense of identity with the accounting profession.

**Accountants who actively collaborated with AI to get their work done had the highest accountant identity scores**, at 83 out of 100. Rather than taking away aspects of the job accountants and CFOs enjoy and connect with, AI seems to remove barriers or free accountants from tasks that made them question their career choice, and allow them to reconnect with what they value about the profession.

### ACCOUNTANT IDENTITY

#### AI Collaborators

83<sub>/100</sub>

#### AI Users

73<sub>/100</sub>

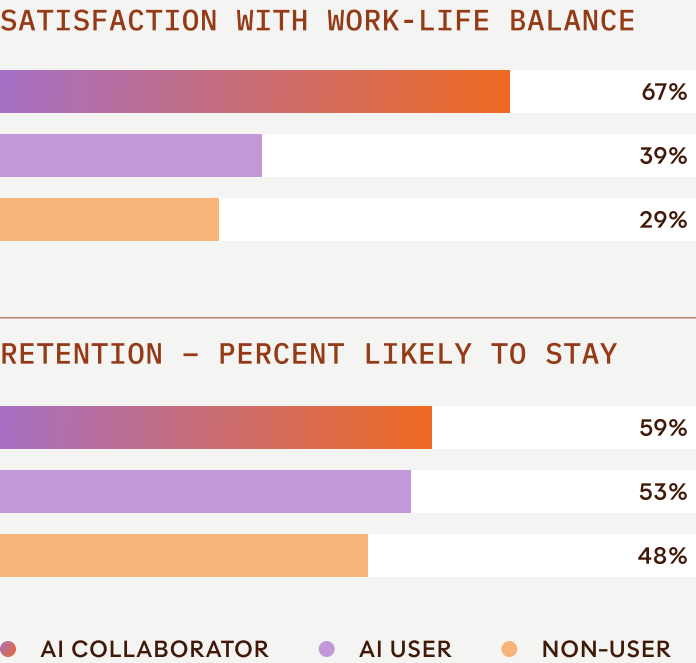
#### Non-users

62<sub>/100</sub>

Accountants who collaborate with AI also report greater satisfaction with their work-life balance: They were 18 points higher than accountants using non-integrated AI, and 38 points higher than accountants who do not use AI at all.

Accountant-AI collaboration leads to work-life balance and better sleep, so perhaps it isn't surprising that organizations that support AI collaboration benefit from greater employee retention, improved hiring, and increased productivity.

Accountants who collaborate with AI are more likely to report intentions to stay with their current organization than users with a lower level of AI use.



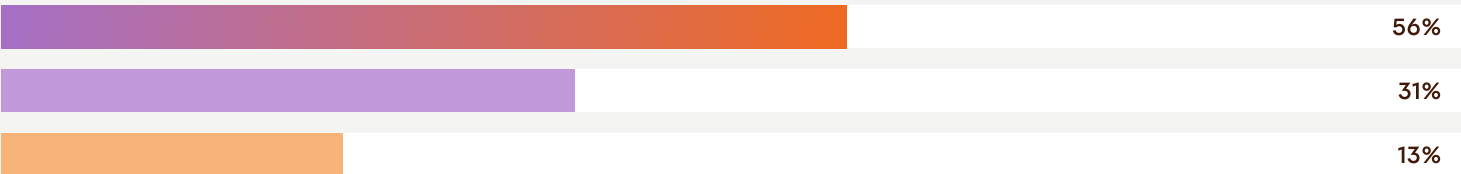
Accountants at the forefront of AI integration say that their interest in a position at an organization is based on how that organization approaches AI. We expect this to be a rising trend as accountants learn what AI can do.

Accountants in the market for a new job are likely to ask about the technology they would be using (62%) and whether AI is used in the work (49%). These factors play a role in their interest in the position, with 65% reporting that the AI answer they received would have an impact on their interest in taking the position. These results were much more pronounced for accountants who had already used AI in their current role. More than three-quarters of accountants who had used AI said that the hiring company's use of AI was key to their interest in the position, compared to 29% of accountants who had not used AI.

Almost two-thirds of CFOs indicated that AI experience was a key component of the job interview, and 54% said it was an important factor in hiring. What are CFOs looking for in a job candidate? Experience using AI matters, but so does a willingness to figure out how AI should be applied to an accountant's work, including a willingness to adopt AI, work with AI agents, and learn.

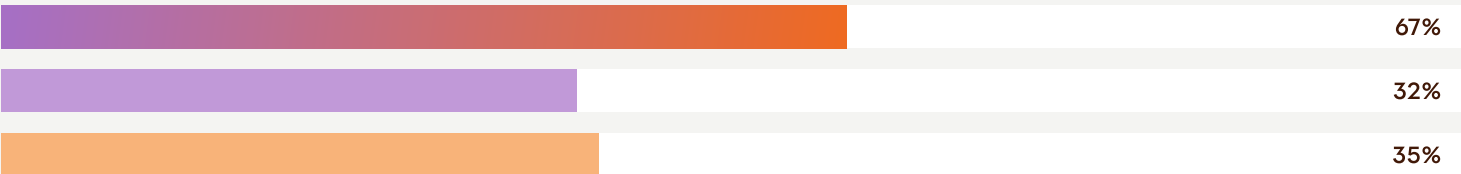
- AI COLLABORATOR
- AI USER
- NON-USER

HIRING – PERCENT WHO EXPRESS GREATER INTEREST IN A POSITION BASED ON THE ROLE OF AI



Organizations that support accountant-AI collaboration also see increased productivity. Accountants who collaborate with AI are more likely to report that they have sufficient time to do their work (56%).

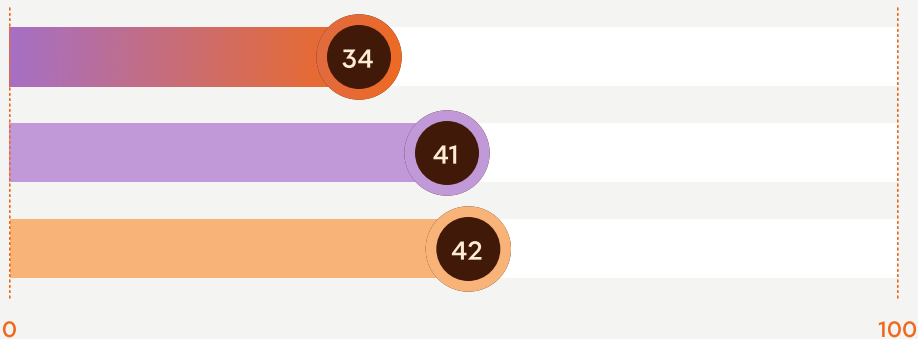
PRODUCTIVITY – PERCENT WHO HAVE SUFFICIENT TIME TO DO THE WORK



Accountants in these AI-forward organizations also report a lower sense of time pressure (10 points lower) than accountants who use AI in a non-integrated way or accountants who do not use AI.

These benefits of AI collaboration also help the CFO by making the accounting function easier to operate and freeing up accountants' time and energy for more strategic tasks.

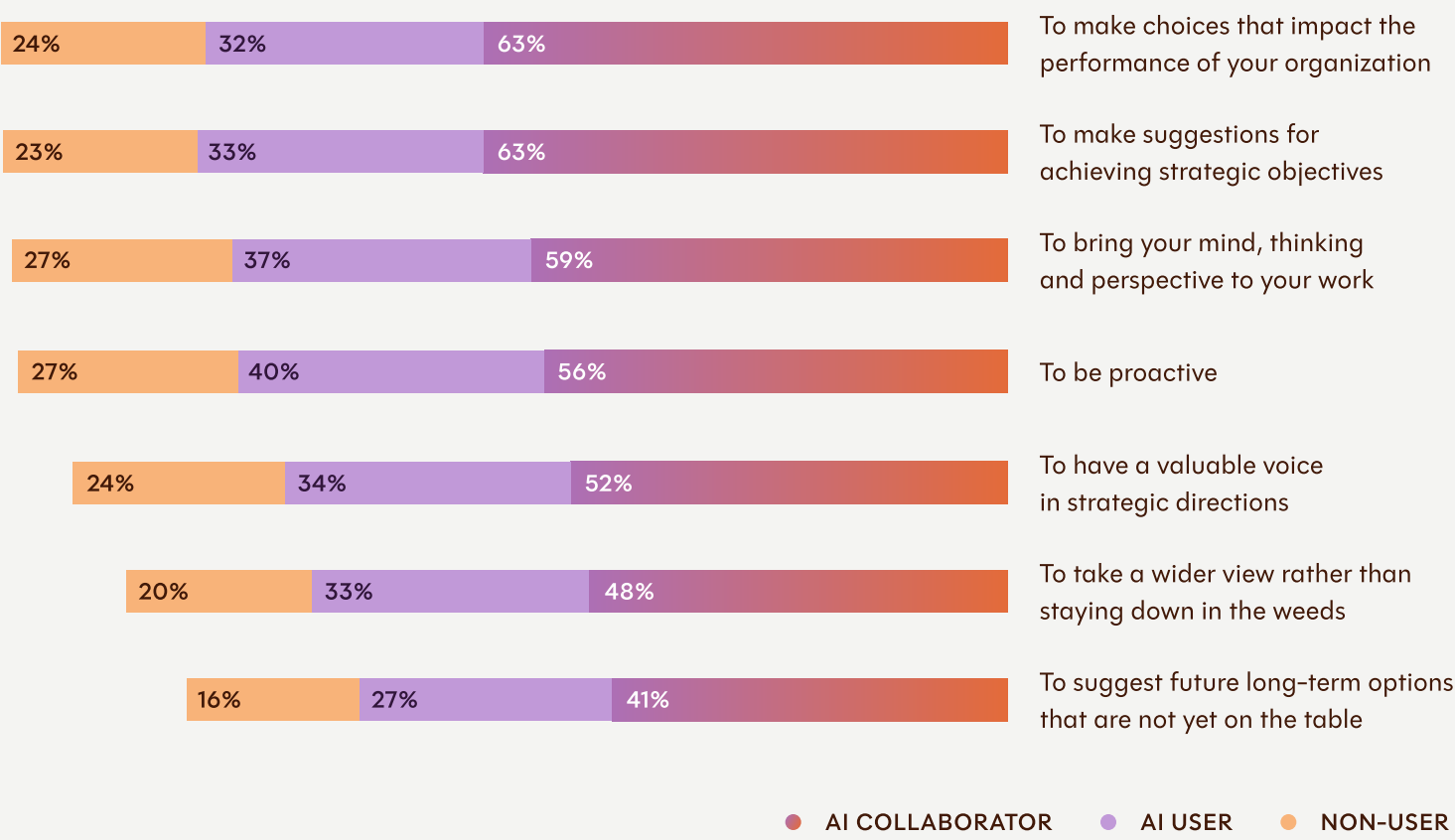
PRODUCTIVITY – SENSE OF TIME PRESSURE (100-POINT SCALE)



# The nature of accounting work is different when accountants and CFOs collaborate with AI.

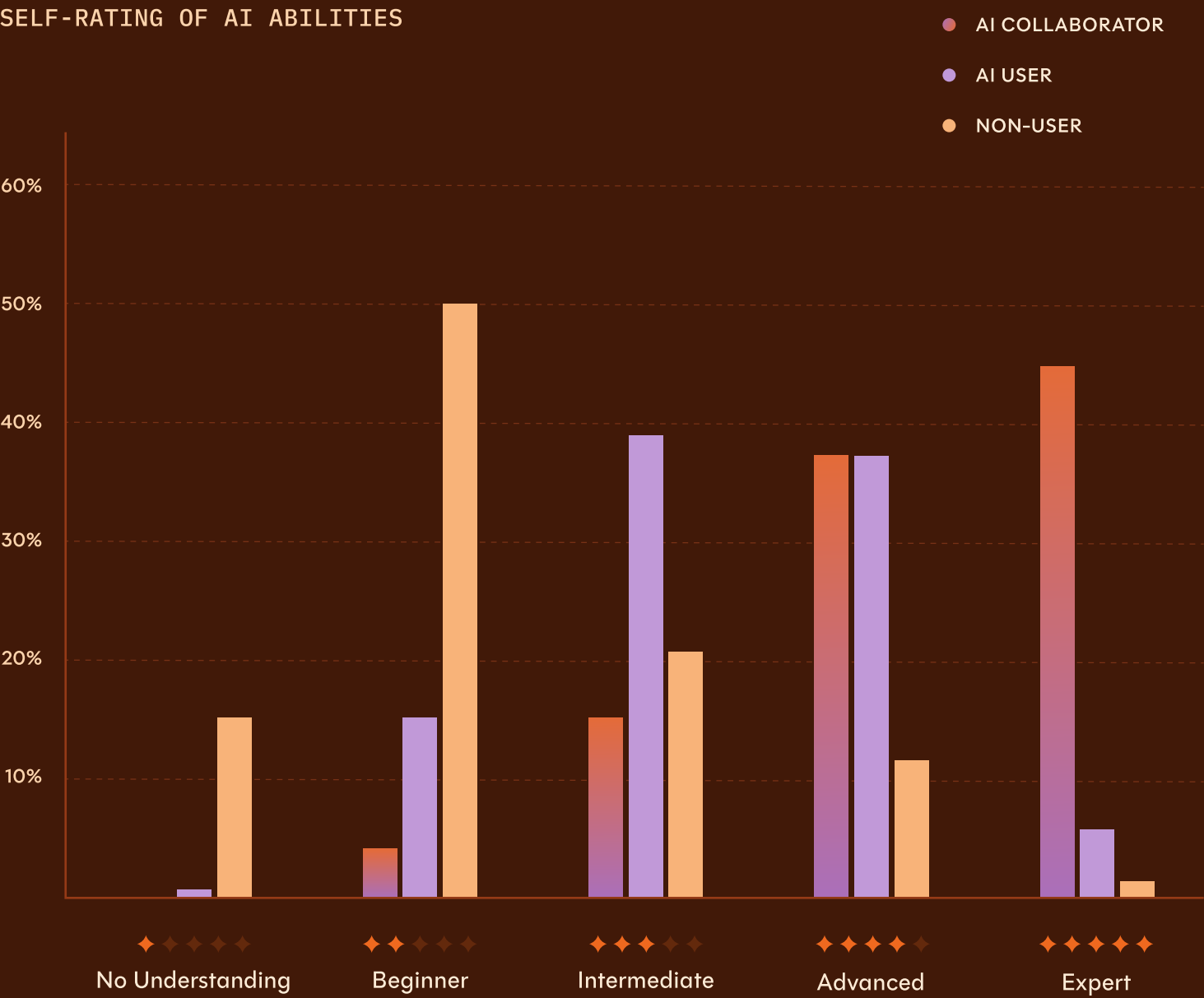
Accountants and CFOs who collaborate with AI are more likely to report being proactive, staying engaged, and having a valuable voice in their roles. They are almost twice as likely to make choices that impact their organization's performance and make suggestions for achieving strategic objectives. They are also more likely to have a valuable voice in strategic direction.

## SELF-RATING OF AI ABILITIES



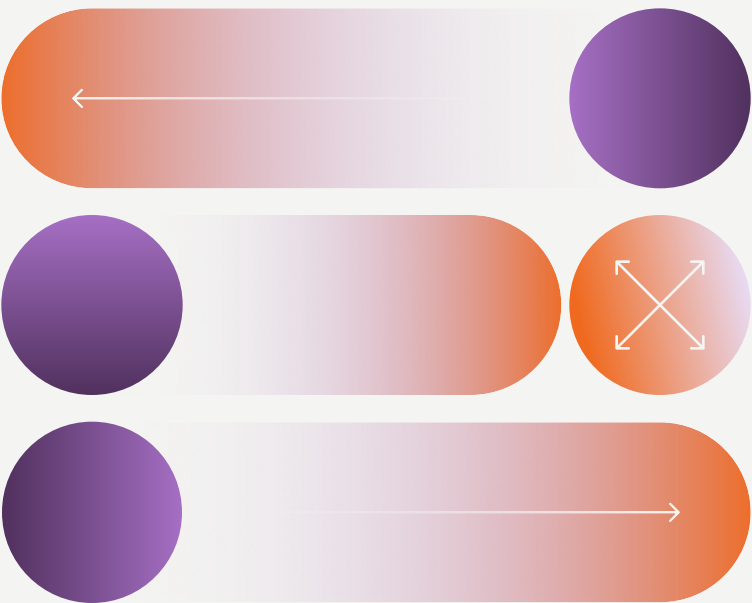


SELF-RATING OF AI ABILITIES



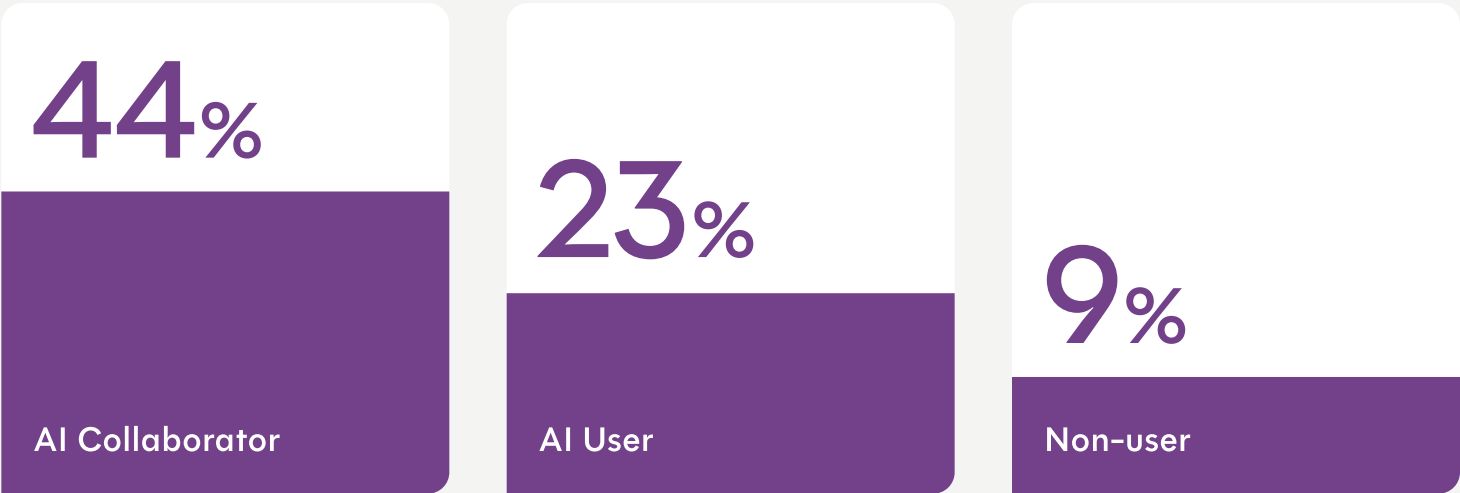
Accountants who collaborate with AI are also more likely to feel confident in their ability to use AI effectively. Perhaps this is because of the intentional nature with which accountant-AI collaboration is introduced. **A strong foundation helps build trusting relationships between AI and accountants.**

# Effective accountant-AI teams are built on trust.



Accountants who are actively collaborating with AI are more likely to trust that AI can complete the work accurately. A major factor behind that trust is the intentional design of accountant-AI interactions in the flow of work. **Knowing the roles that AI is designed to play and understanding your role relative to AI is just as important as knowing how your role connects with the role of a co-worker.** When AI fulfills its designed role, accountants develop trust.

## TRUST AI TO DO THE WORK

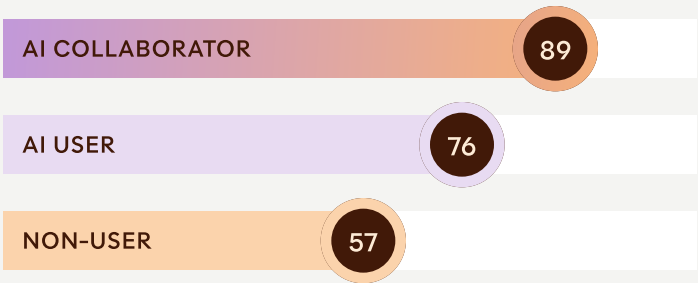


To add to that trust, accountants who are actively collaborating with AI are also more likely to view AI as auditable. Auditability requires a clear sense of what AI is supposed to do and how it should go about those tasks. That knowledge, along with transparency in the work done by AI, allows the accountant to audit what their AI tool has accomplished.

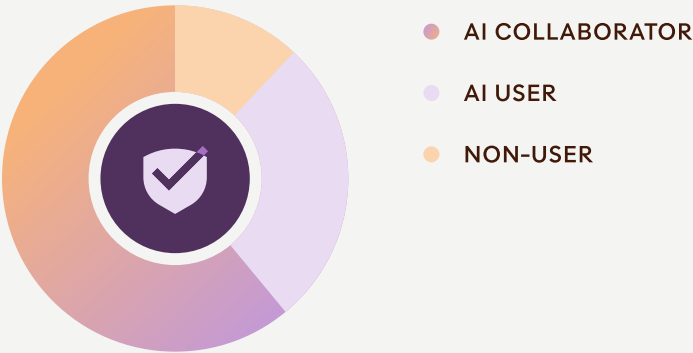
Another factor in trust and auditability is being able to explain what AI does and how it does it. **AI collaborators are 25 points more likely to view AI as explainable.**

While AI is generally viewed as useful, accountants who are actively collaborating with it are much more likely (13 points more) to view it as useful.

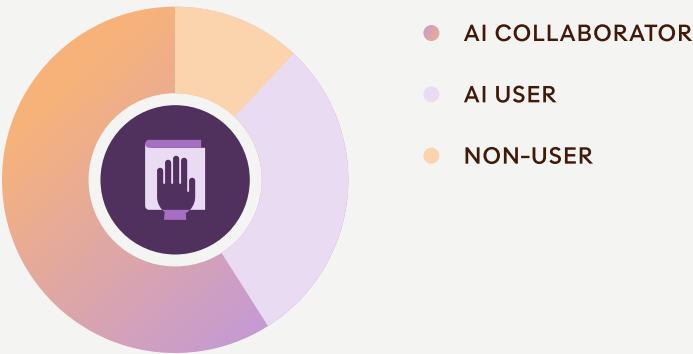
PERCEIVED USEFULNESS



VIEW AI AS AUDITABLE

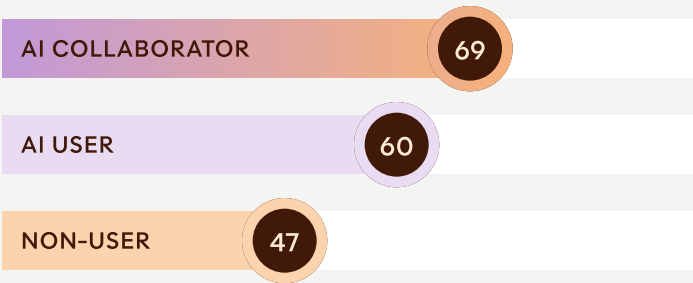


VIEW AI AS EXPLAINABLE



AI collaborators are also more likely to view AI as being easy to use. This may be because the AI these collaborators use understands accounting and its specific tasks and requirements.

PERCEIVED EASE OF USE

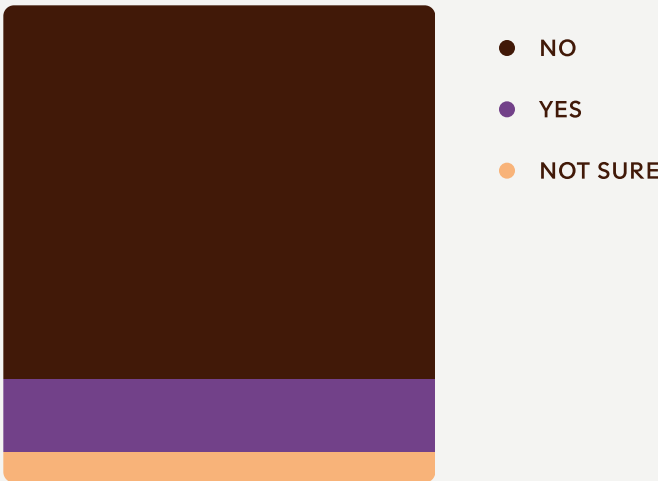


# AI agents are guiding the future of accountant-AI collaboration.

While accountants and CFOs are figuring out how to work with AI, AI is evolving. The latest evolution is the emergence of AI agents, or an automation capability directed by accountants to execute various accounting workflows that are both customized to their organization and adaptable to their business needs.

Think of an AI agent as an assistant trained to support the accountant by accomplishing tasks the team has decided the agent should do. AI agents can be given broader instructions than robotic processes require, allowing them to make certain decisions on their own. Agents are adaptable and dynamic enough to adjust as the business changes.

## PREVIOUS EXPERIENCE USING AI AGENTS

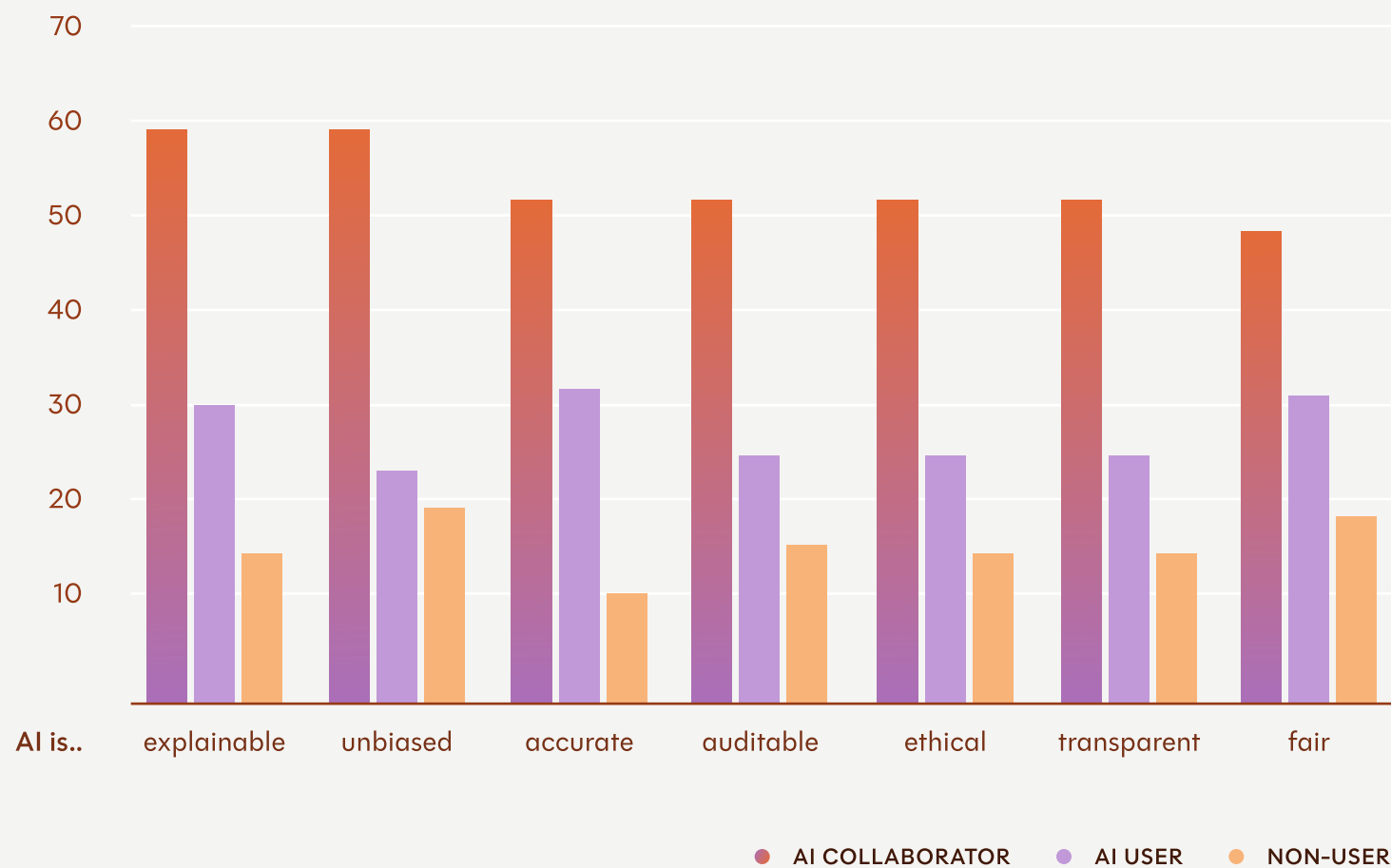




Accountants and CFOs who had integrated AI into their accounting function (i.e., AI Collaborators) felt they had a better handle on how AI agents worked. More than 50% felt that the work of AI agents would be explainable, accurate, auditable, and transparent.

Accountants and CFOs who do not use AI had less favorable attitudes, perhaps because of their lack of experience with how AI might be used. Interestingly, accountants and CFOs who had adopted AI, but not figured out how to collaborate with it, also had much less favorable attitudes toward the work of AI.

PERCEIVED ATTRIBUTES OF AI AGENTS

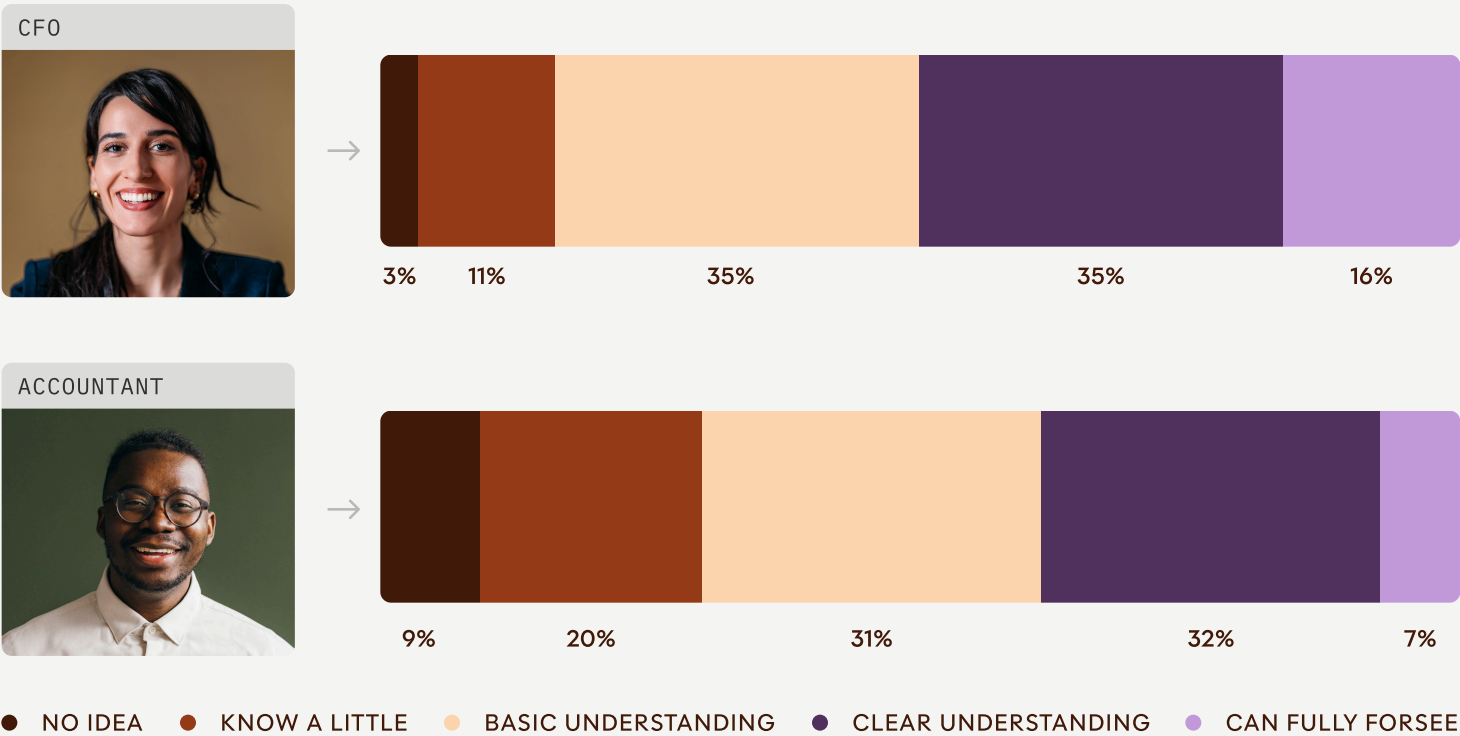


These findings reinforce that the real opportunity, especially with AI agents, is moving beyond adoption. The next step is to consider how accountants and AI can collaborate, shaping how AI gets integrated into your job, function, and department.

# AI collaboration does not happen overnight.

To move toward AI collaboration, CFOs and accountants need to know what that future looks like and create a clear path to get there.

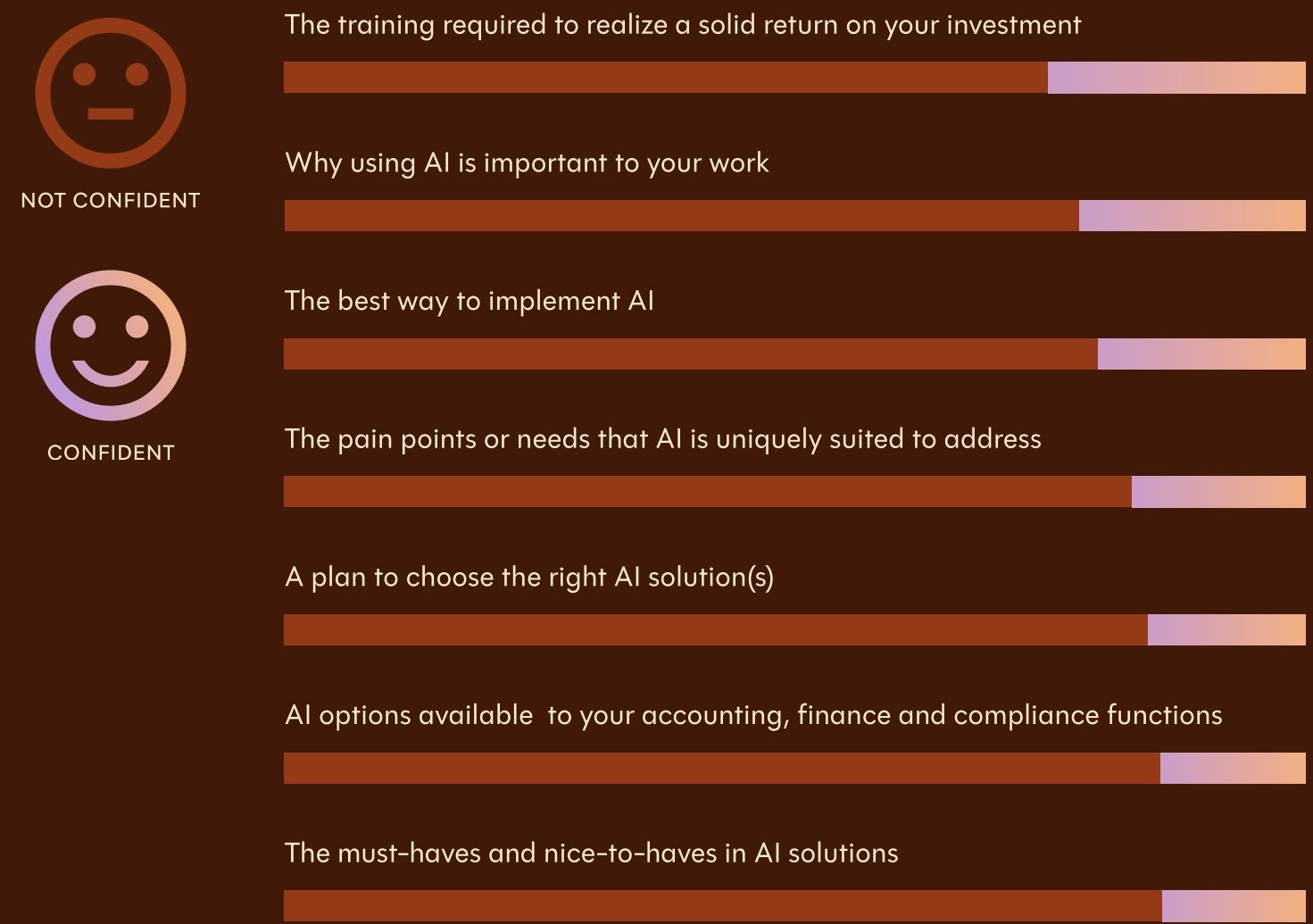
## PRESENCE OF A VISION FOR THE WAYS IN WHICH AI WILL TRANSFORM ACCOUNTING FOR CFOs AND ACCOUNTANTS



In our study, only about 16% of CFOs have a complete vision, and another 35% have what they consider to be a "clear understanding."

Accountants and CFOs who are actively collaborating with AI tend to have a more complete vision of its future role. In fact, none of them reported less than a basic understanding of their vision for the future of AI collaboration. Those who are using AI but not in intentional or integrated ways are far less certain than current collaborators.

HOW CONFIDENT CFOs ARE IN THEIR ABILITY TO INTEGRATE AI INTO ACCOUNTING WORKFLOWS



Even with a general sense of what AI might mean, more than three-quarters of CFOs don't feel confident in their ability to integrate AI into their accounting function. Less than 20% can separate must-haves from nice-to-haves in AI solutions or identify the options available for the application of AI. In fact, only 20% feel they can define a plan to choose the right AI solution or identify the pain points that AI is uniquely suited to address.

As a result, while AI collaboration holds great promise, there are significant barriers to building an effective accountant-AI team that delivers on the potential benefits.


# Conclusion

AI is making a serious, positive impact on accounting and accountants at least for those who have moved beyond adoption and created a collaborative relationship. The journey to a new team structure, with AI serving an intentional role, isn't without challenges. What we learned from the accountants and accounting functions leading the way in human-AI teams, however, tells us that the outcomes are worth any challenges encountered in getting there:

- **Accountant burnout lessens.**
- **Accountants and CFOs rediscover what they loved about the profession originally.**
- **If they are in the market, accountants are more likely to stay in their jobs or take jobs with great AI integration.**
- **Accountants sleep more and are better rested.**
- **The work they do becomes more strategic, proactive, and engaged.**







# FloQast can help your organization create accountant-AI collaboration.

Choosing an AI tool isn't like buying software; it's a fundamental evolution of the accounting function and a new way of working as an accountant. Knowing how to work with AI and how to define its role and relationships is the key to being a successful accounting professional in this century. AI collaboration requires an organization-driven initiative that can and should be informed by accountants.

Yet, most accountants and three-quarters of CFOs do not feel prepared for the decisions and the transition to that new way of working. Who better to help you than an ISO 42001-certified organization filled with accountants working at the forefront of AI collaboration? That's where FloQast comes in.

## FloQast was founded by CPAs who have been in your shoes and have done the work themselves.

As a result, the software looks and feels just like an accountant would expect it to, without the heavy IT lift, lengthy implementation, or constant need for troubleshooting. Get a deeper dive into FloQast to see how it can work for you and your team.

[Learn More](#)