INSIDE THE OPERATIONS CIRCLE

FALL 2026



From Tracking Activity to Driving Firm Performance

Operations leaders are challenging long-standing assumptions about how accounting firms measure success, develop talent and manage change. As firms explore new business models and technologies, the focus is shifting toward building operational systems that support profitability, accountability and sustainable growth.

SIGNALS FROM THE ROOM

SIGNAL 1 Performance Is Moving Beyond Billable Hours

Traditional measures like utilization and realization are being challenged as firms explore value-based pricing and alternative ways to measure profitability. Operations leaders are working through how to evaluate engagement performance, manage capacity and demonstrate value when hours are no longer the primary measure of success.

SIGNAL 2 Accountability Must Connect to Firm Strategy

Firms are looking beyond simply setting goals to ensuring those goals influence daily decisions and behavior. The challenge is creating clear ownership across partners, managers and staff while aligning performance measures, compensation and strategic priorities with the outcomes the firm wants to achieve.

SIGNAL 3 Career Growth and AI Require More Intentional Structure

Operations leaders are navigating two connected challenges: integrating AI into everyday work and creating clearer opportunities for professional advancement. Both require defined expectations, consistent processes and a better understanding of how roles and responsibilities are evolving.

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3 THINGS OPERATIONS LEADERS ARE TESTING

- **Alternative Performance Measures**
  One firm is working to eliminate traditional timesheets while developing value-based pricing practices and the measures needed to evaluate performance without relying on billable hours.

- **Structured AI Adoption**
  Firms are using tools such as Copilot and ChatGPT while establishing internal guidance, sharing practical use cases and creating accountability for experimentation and adoption.

- **Competency-Based Career Development**
  Firms are examining competency models, job descriptions and growth plans to clarify expectations across career levels and create more consistent development opportunities.

WHAT WE'RE HEARING

Profitability needs a new lens.
Moving away from time-based billing raises a critical question: what information will leaders need to confidently evaluate profitability without traditional time metrics?

Incentives can undermine accountability.
Performance expectations have limited impact when compensation, recognition and advancement continue to reward different behaviors.

Advancement doesn't always mean partnership.
Career development conversations are expanding to include meaningful growth opportunities for professionals whose future may not include an ownership role.

TAKE IT BACK TO YOUR FIRM

If your firm moved away from billable hours, what measures would help you evaluate profitability, performance and client value?

Where are your firm's accountability expectations disconnected from the behaviors your compensation and performance systems reward?

How clearly do your current roles, competency expectations and development opportunities prepare people for the way work is changing?

CONNECT THE DOTS

The next stage of operational maturity isn't simply about improving efficiency. It's about ensuring the firm's pricing, performance measures, technology and talent strategies work together.

Inside the Boomer Operations Circle, leaders compare how they're approaching these decisions, learn from firms testing new models and pressure-test ideas before bringing them back to their teams.

What operational assumptions is your firm ready to challenge? Connect with peers navigating the same decisions inside the Boomer Operations Circle

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