INSIDE THE MANAGING PARTNER CIRCLE

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Rethinking What It Takes to Lead a Modern Accounting Firm

Managing partners are rethinking how their firms develop future leaders, measure success and build the leadership capacity needed to grow.

AI is accelerating these decisions, but the challenge goes beyond technology. Firm leaders are questioning long-standing approaches to talent development, evaluating new measures of performance and exploring how to build stronger leadership structures without adding unnecessary overhead.

SIGNALS FROM THE ROOM

SIGNAL 1 Talent development is moving beyond the traditional apprenticeship model

Automation, remote work and changing delivery models are reducing some of the experiences that historically helped young professionals develop judgment. Managing partners are looking for ways to build communication, critical thinking and client-facing capabilities earlier, while maintaining the technical depth and quality standards the profession requires.

SIGNAL 2 Firm performance is being measured differently

Traditional metrics centered on hours, utilization and realization no longer tell the complete story of firm performance. Leaders are evaluating measures that better reflect organic growth, client retention, advisory revenue and the value created by their people. The challenge is identifying metrics that lead to better decisions and can be measured consistently.

SIGNAL 3 Growth is outpacing traditional leadership structures

As firms become more complex, the need for dedicated leadership in technology, growth, talent and operations increases. Yet full-time executive positions aren't always practical for mid-sized firms. Managing partners are exploring more flexible leadership models and reconsidering how responsibilities, decision-making and accountability should evolve as their firms scale.

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3 THINGS MANAGING PARTNERS ARE TESTING

- **Rethinking onboarding and development**
  Firms are experimenting with more intentional onboarding, including firmwide orientation, cross-training and earlier development of communication and judgment skills.
- **Expanding performance metrics**
  Leaders are evaluating organic versus acquisition growth, net revenue retention and revenue per FTE to build a more complete picture of firm performance.
- **Exploring flexible leadership capacity**
  Firms are considering fractional executives, external partnerships and expanded internal responsibilities to address leadership gaps without automatically adding full-time positions.

WHAT WE'RE HEARING

AI adoption is becoming more selective.
Circle survey results show growing interest in Claude alongside continued use of Microsoft Copilot, while many firms are still evaluating AI tax preparation tools.

Better data doesn't automatically mean better decisions.
As firms reconsider their scorecards, the focus is shifting toward metrics that are actionable, consistently defined and practical to collect.

Leadership structure is becoming a scalability decision.
The question is no longer simply whether a firm needs another executive. It's how to assign accountability and recognize when the existing structure can no longer support growth.

TAKE IT BACK TO YOUR FIRM

Talent development: What experiences are we losing as technology changes how work gets done, and how will we intentionally develop those capabilities in our next generation of leaders?

Performance measurement: Which three metrics would most improve our strategic decisions, and can we reliably measure them today?

Leadership capacity: Where has our firm's growth outpaced our leadership structure, and what alternatives should we evaluate before adding another full-time position?

CONNECT THE DOTS

The managing partner's role is evolving from overseeing firm performance to actively redesigning how the firm develops people, measures value and builds capacity for the future.

These decisions don't come with a universal playbook. Inside the Boomer Managing Partner Circle, leaders learn how peers are approaching similar challenges, compare what's working and gain perspective to make more confident decisions for their firms.

What could your firm accomplish with a trusted network of managing partners working through these same decisions?

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