

INSIDE THE LEARNING & DEVELOPMENT CIRCLE

FALL 2026



L&D is preparing people for work that is changing while they are still learning how to do it.

AI is changing how work gets done, what early-career professionals experience and what managers need to be ready to lead. At the same time, L&D teams are under pressure to make development more relevant, scalable and connected to the work people actually need to do.

Inside the Learning & Development Circle, leaders are working through what that means now—and how firms can respond without simply adding more training.

SIGNALS FROM THE ROOM

SIGNAL 1 The experience path is changing

AI and other delivery models are reducing some of the repetitive preparation work professionals traditionally use to build experience. That puts new pressure on firms to develop judgment, review, client communication and advisory skills earlier instead of assuming those capabilities naturally arrive after years of preparation work.

SIGNAL 2 Technical experts can't carry training alone

Subject-matter experts are essential for accuracy, but firms are questioning how much billable time they should spend building and delivering training. L&D leaders are taking a larger role in structuring content, creating practice opportunities and using AI to make development easier while keeping technical experts focused on what only they can provide.

SIGNAL 3 Learning has to compete with the work

Getting someone into a course does not mean meaningful development is happening. L&D leaders are looking beyond CPE completion to the environment surrounding learning—workload, leadership expectations, relevance, manager support and what happens after training—to make development something people value and apply.

EXPLORE THE LEARNING & DEVELOPMENT CIRCLE

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WHAT L&D LEADERS ARE TESTING RIGHT NOW

- ✓ **AI-Assisted Course Development**
Using AI to help turn technical expertise into structured learning content and resources.
- ✓ **Individual Learning Plans**
Connecting development more directly to an employee's role, goals and supervisor conversations.
- ✓ **Practice Before Promotion**
Using simulations, case work and shadowing to build review, advisory and client-facing skills earlier.

WHAT WE'RE HEARING

"Ready" looks different.

Judgment, communication and technology skills are becoming part of the readiness equation.

L&D is getting closer to the work.

Development is becoming more connected to managers, technical leaders and service lines.

One-size-fits-all is losing ground.

Role-based learning and targeted practice are creating more relevant development.

TAKE IT BACK TO YOUR FIRM



Where will your people build judgment and advisory skills if they spend less time doing the preparation work that traditionally develops them?



What do your workload, leadership expectations and follow-through tell employees about how much the firm actually values development?



Which parts of technical training truly require your subject-matter experts—and which could L&D structure, build or support differently?

CONNECT THE DOTS

The work is changing, and L&D is helping firms rethink how people build skills, gain experience and prepare for what comes next.

Inside the Boomer Learning & Development Circle, leaders compare approaches, share what they're testing and work through these challenges with peers who understand the realities of developing talent in accounting firms.

See how the Learning & Development Circle can help you prepare your people for what's next. Schedule a discovery call to join the conversation.

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