

The 2025 Top 100 Most Influential People

Our annual list of accounting's
most impactful thought leaders
and change-makers



Setting the pace

The 2025 Top 100 People are forging ahead

By Daniel Hood and Danielle Lee

Accounting Today's Top 100 Most

Influential People are recognized for blazing new paths, but also for shepherding others in the profession behind them — two crucial abilities in the face of rapid change and a frenzied search for the next generation of leaders.

The latter issue of succession planning is not new to a profession that has been bracing for generationwide retirements, but it has been compounded by the pipeline problem. It has also led firms to seek other exit strategies that are increasingly popular, like alternative practice structures and private equity funding (*two of the many trends identified as important issues in accounting by the Top 100; see p. 14*).

This very list tracks succession, with fresh faces routinely joining the ranks as new leaders rising up at the profession's top firms, associations and institutions. The retirement last year of American Institute of CPAs head Barry Melancon — a perennial member of the Top 100, who was routinely named most influential by his peers (*see p. 16 for this year's vote-getters*) — and the passing of the torch to Mark Koziel offers a high-profile example.

The Top 100 People list, then, does morph every year, but the criteria remains the same: The members of the list are pioneers, leaders of change,

and influencers in the accounting profession. The caveat, of course, is that with only 100 spots, it is impossible to include everyone with a significant impact on accounting; hence our Ones to Watch list (*see p. 18*) of Top 100 candidates who are typically just beginning to make a mark, assuming prominent roles, or otherwise rising to the brink of wider recognition.

This year we asked candidates to describe the “typical accountant” (*see p. 21*). Most rightfully scoffed at the idea of an “average” CPA, refuting common stereotypes of the profession (“Fun!” was a common counterclaim). Instead, they offered a range of qualities that are true to the many facets of today's accountants — and that will be needed in future CPAs.

That multidimensional portrait should be an ad campaign for the profession, as in another question, we asked the T100 to assess the strength of the CPA brand, with mixed results (*see p. 22*). Overall, though, this year's awardees say the CPA license still carries great significance, but it needs to be better communicated to the next generation. And the Top 100 would know: They are recognized just as much for their achievements as for leading the profession (and their potential successors) forward. **AT**



Justin Adams

CEO and co-founder, Aiwyn

As Aiwyn expands well beyond its original focus on artificial-intelligence-driven

payments and collections for accountants, and begins building out an ecosystem of AI-powered solutions for everything from practice management to tax, Adams is aiming at nothing less than becoming the central core of the accounting profession's tech stack.



Alan Anderson

Founder and president, AccountAbility Plus

While playing a major role as an advisor and innovator in how audits are changing, Anderson

is also playing a major role as an educator and a consultant in making sure auditors themselves are ready for the changes, and making sure firms have the skill sets and mindsets they'll need to handle the 21st century audit.



Erik Asgeirsson

CEO and president, CPA.com

Like Q branch from the James Bond movies — but for accounting — Asgeirsson and

CPA.com are always working on the sort of cutting-edge tools, methodologies and thinking that accountants need when they're out in the field. Unlike Q, though, Asgeirsson is constantly in the public spotlight, helping lead the profession into a future that is more and more being driven by technology.



Paul Atkins

Chair, SEC

When Atkins took the helm at the Securities and Exchange Commission at the start of the year, he already had

his eye on changing — and possibly absorbing — the Public Company Accounting Oversight Board — and now he's also looking at a controversial revamping of the corporate reporting system that would allow public companies to report semiannually, rather than quarterly.



Elizabeth Beastrom

President, tax & accounting professionals, Thomson Reuters

A former CPA herself,

Beastrom is always looking for ways to make their work easier and better, via the software she and her team supply to tens of thousands of accountants, and her articles, appearances, day-to-day collaboration with firms, and other leadership aimed at making innovation for accountants practical and valuable.



Scott Bessent

U.S. Secretary of the Treasury

Bessent will have even more influence on the accounting profession than Treasury secretaries usually have, since he's also

serving as acting commissioner of the Internal Revenue Service, overseeing a vast reduction in force there, and managing the rollout of the many tax provisions of the One Big Beautiful Bill Act.



Ron Baker

Co-founder, Threshold

Having led the revolution in the way accountants think about pricing, Baker is now leading a revolution in

how they think about everything else: Working with Ed Kless — the co-host of his influential podcast, "The Soul of Enterprise" — he aims to elevate accountants from merely swapping services for fees, to guiding their clients on life-altering journeys as architects of transformation.



Brian Becker

Managing partner and CEO, RSM US

Having come up on the technology consulting side, Becker is perfectly positioned to lead his

Top 10 Firm into a future that is, more and more, being digitally determined — and he's also taking it overseas, as he partners with RSM's U.K. counterpart to create one of the first truly unified international practices.



Joel Black

Chair, GASB

The risks and uncertainties facing the Governmental Accounting Standards Board's constituents in state

and local jurisdictions only seem to be multiplying, and Black is dedicated to helping communicate all that to their stakeholders and taxpayers, working on standards for reporting everything from severe financial stress and potential dissolution, to the impact of the serious cutbacks on federal expenditure.



Andreas Barckow

Chair, IASB

Barckow's role as head of the accounting standard-setter for the world outside the U.S. is only growing in

importance, as accounting becomes ever-more global, and more companies and countries look to participate in the worldwide economy. All the while, he's staying busy with a packed agenda that this year included updating standards for small and mid-sized businesses.



Wayne Berson

CEO, BDO USA

After more than a decade as CEO, Berson is heading into his last year at the helm of his Top 10 Firm, but

his legacy is already secure: Decades of strong growth, the creation of the profession's largest employee stock ownership plan, and, this year, a major merger with Mississippi-based Top 100 Firm Horne.



Kimberly Blascoe

Senior director, CAS, CPA.com

CPA.com has long been the premier evangelist for CAS, and Blascoe is its current face in guiding

firms to adopt this very successful offering, or to continue the evolution of older CAS practices to an ever-stronger focus on advisory services — and she played an integral role in this year's revision of the accounting and review services standards to allow CAS to be treated as a consulting service.



Julie Boland

U.S. managing partner and Americas managing partner, EY
Under Boland, Ernst & Young revamped its go-to-market strategy

with an industry-aligned, sectorized approach, nationalizing its service lines and naming new industry group leaders. She is also continuing the firm's \$1 billion investment in talent (including higher early-career compensation) and technology.



George Botic

Acting chair, PCAOB
Botic, who describes public company auditing as a noble calling, has been with the Public Company

Accounting Oversight Board since its founding in 2003, becoming a board member 2023. He's taking charge at a fraught moment, as the board faces an SEC commissioner who has publicly questioned the need for the watchdog at all.



Geoffrey Brown

President and CEO, ICPAS

With 20,000 members and tens of thousands of other stakeholders in Illinois, Brown

is working to help them stake a claim on the future and increase the long-term value of the profession through initiatives like adding new pathways to licensure, overhauling their practice mobility model, launching important research on talent readiness and early-career skill gaps, and much more.



Jim Boomer

CEO, Boomer Consulting
Boomer captains a crack team of consultants with expertise in just about every facet

of running a successful accounting practice, that regularly brings together firm leaders to teach them not just how to get where they're going, but how to ask the right questions to know where they want to go in the first place.



Jim Bourke

Managing director, advisory services, Withum

If you're looking for a guide to creating the advisory-focused,

technology-savvy firm of the future, Bourke is your man — and fortunately for the profession, he is dedicated to sharing everything he's learned about successfully navigating this transformation with his fellow practitioners around the world.



Jennifer Burns

Chief auditor, AICPA

One of Burns' key responsibilities is ensuring auditing standards keep up with changes in the real world, which

explains her current standard-setting projects on fraud, confirmations and, particularly, sustainability engagements. She's also working to keep the standard-setting process itself up to date, and to introduce future generations to audits and audit standard-setting through new internship programs.



L. Gary Boomer

Founder, visionary and strategist, Boomer Consulting
For decades, Boomer has been one of the foremost thinkers at

the intersection of accounting and technology, and the profession needs his insights and vision more than ever, as sophisticated software and artificial intelligence insert themselves into every aspect of practice, promising tremendous opportunities — and unprecedented challenges.



Tim Brackney

CEO, Springline Advisory
As private equity expands its target list to include smaller firms, all eyes are on

accounting firm platforms like Springline — and leaders like Brackney — to see how PE will impact the firms it acquires, their cultures, their staff, and their clients.



Sukhinder Singh Cassidy

CEO, Xero

At the start of the year, Xero changed its tagline to "Your business supercharged,"

and Cassidy is supercharging her own business, boosting Xero's capabilities with the acquisition of major payments platform Melio, and rolling out a long list of new and upcoming agentic AI capacities for its Just Ask Xero AI model.



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Jin Chang

CEO, Fieldguide

Chang and his team are among the foremost pioneers of agentic AI for accountants in the field, building tools that are laser-focused on the work the profession does to help firms solve their capacity constraints. They're so far forward, in fact, that they've come up with their own AI Maturity Framework, a roadmap for responsible firmwide AI adoption.



Danielle Supkis Cheek

Senior vice president,
AI, analytics &
assurance, Caseware

The adoption of AI presents accountants with ethical and societal issues that no other technology has, and through her work with technical committees and standard-setters, as well as her own speeches and articles, Supkis Cheek plays a major role in helping the profession navigate this emerging minefield, particularly in audit.



Ellen Choi

CEO and founder,
Edgefield Group

One of the most sought-after voices on where AI is taking accountants, Choi brings her tech-heavy background as a co-founder of Aiwyn to her current role advising firms, and the profession at large, on what they can and should do with artificial intelligence.

Areas of concern

Many of the T100 called out the pipeline problem and AI as the most pressing issues, among other challenges:

Preserving public trust amid rapid transformation. As technology reshapes the way we collect, analyze and communicate tax and financial information, the foundation of our profession — integrity — remains constant.

— **Erin Collins**

The skills gap/upskilling talent. I've traveled to several states in the U.S. and several countries globally. This is coming up in public accounting and in finance departments all over the world.

— **Mark Koziel**

Short-timers. There's a burgeoning number of boomers looking to the horizon with the intent to maximize the value of their retirement nest egg, even if it means trading tomorrow's potential for today's payout.

— **Jennifer Wilson**

The tension between commercialism and the enduring need for a focus on investors and the public interest.

— **George Botic**

The changes in accounting firm ownership structures and the move toward a more global workforce.

— **Richard Jones**

Making sure the new emphasis on "light touch" regulation is in balance with safeguards that have long protected investors, our capital markets, and our trusted CPA brand.

— **Susan Coffey**

We run the risk of losing our identity and our connection to our clients as we see more firms becoming part of private equity (and focusing on revenue growth) and harnessing AI and other technology to become the interface between us and our clients.

— **Geni Whitehouse**

The lack of diversity of thought. A pipeline built around one academic path filters out people who think differently. Cognitive diversity matters.

— **Blake Oliver**

Firm ownership and lack of succession plans. Most firms do not have a plan, let alone a good one.

— **Val Steed**

Sustaining independence and relevance in a rapidly consolidating, capital-intensive environment.

— **Gary Thomson**

The intersection of talent and technology.

— **Guyline Saint Juste**

Realizing and seizing the incredible opportunity of AI-driven transformation. We're clearly at another technology inflection point — but this one is poised to have a much more significant and dramatic impact than cloud computing ushered in more than a decade ago. — **Erik Asgeirsson**

Accountants being reactionary to political forces. During this volatile time, it is even more important that we, as accountants, uphold our code of ethics and ensure that we are helping our clients (internal and external) and constituents approach issues from an objective and holistic lens. — **Donny Shimamoto**

We're not just navigating one change, we're facing a perfect storm: the rapid rise in AI and automation, increased competition fueled by mergers and private equity, and a new generation of team members who expect to work differently and live more balanced lives. — **Angie Grissom**

We need to raise the starting salary, and then salaries across the board, for young talent in order for us to remain competitive. — **Allan Koltin**

Human sustainability is our most pressing challenge; our capacity and culture need a redesign. — **Randy Crabtree**

Relevance is the profession's burning platform. Without it, AI won't replace us — irrelevance will. — **Ron Baker**

Financial information is already being consumed in a very different way and the rapid changes in technology will only continue to evolve that consumption. — **Joel Black**

The growing imbalance between expectations and capacity. — **Jin Chang**

Bridging the gap between adopting technology and using it effectively. — **Kimberly Blascoe**

The outdated CPA-firm business model. — **Michelle Golden River**

The rapid rise of artificial intelligence and its impact on how we work, what we measure, and how we safeguard trust. — **Jennifer Harrity**

Upskilling. — **Randy Johnston**

Whether accounting professionals can redefine their value before technology quietly erodes it. — **Hitendra Patil**



David Cieslak

Executive vice president and chief cloud officer, RKL eSolutions

Well known for his "Inspector Gadget" presentations, Cieslak is many accountants' primary source of information on the latest trends in technology and accounting, bringing a practitioner's hands-on experience and insights to his mission to help accountants better leverage the tech that's all around them.



Rhonda Clark

Executive director, AAM

Marketing is not only becoming more and more central to firms' growth strategies — it's also becoming one of their more dynamic functions, playing a major role in technology, hiring, client relations and much more, and Clark's Association for Accounting Marketing is critical in ensuring her members have the knowledge, understanding and tools they need to fulfill their expanding role.



Sue Coffey

CEO, public accounting, AICPA & CIMA

When the AICPA faces a difficult or important challenge, they often turn to Coffey, whether it's working to solve the profession's pipeline problem, improving audit quality, shaping the profession's response to private equity, or helping develop and support the Dynamic Audit Solution.



Erin Collins

National Taxpayer Advocate

The “voice of the taxpayer,” Collins’ role of making sure that the Internal Revenue

Service serves the needs and protects the rights of the average citizen is even more important now than ever before, as the agency faces massive staff cuts and major budgetary constraints.



Crystal Cooke

Director, diversity and inclusion, AICPA & CIMA

In a tough environment for diversity initiatives, Cooke continues her

important work of creating resources to help support cultures that let everyone thrive in accounting, while also countering the misinformation that’s being spread about these types of efforts.



Randy Crabtree

Partner, Tri-Merit Specialty Tax Professionals

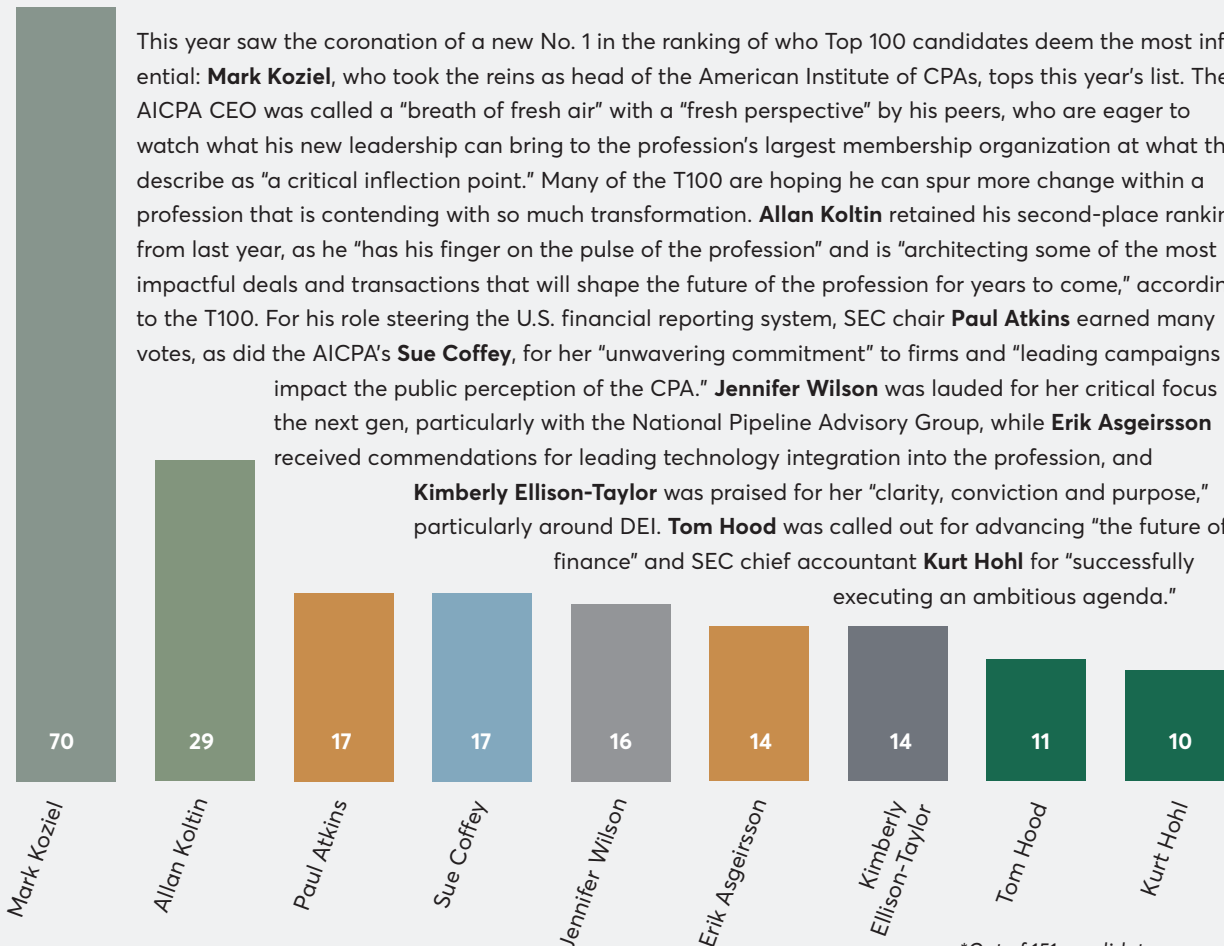
Crabtree’s goal is to inspire change that will make the account-

ing profession healthier, happier and more successful, with less burnout and more community, and he pursues that every day in podcasts, articles, appearances, benchmarking surveys, his annual Bridging the Gap conference, and through his own powerful, and very personal, example.

Influencing the influencers

This year saw the coronation of a new No. 1 in the ranking of who Top 100 candidates deem the most influential: **Mark Koziel**, who took the reins as head of the American Institute of CPAs, tops this year’s list. The AICPA CEO was called a “breath of fresh air” with a “fresh perspective” by his peers, who are eager to watch what his new leadership can bring to the profession’s largest membership organization at what they describe as “a critical inflection point.” Many of the T100 are hoping he can spur more change within a profession that is contending with so much transformation. **Allan Koltin** retained his second-place ranking from last year, as he “has his finger on the pulse of the profession” and is “architecting some of the most impactful deals and transactions that will shape the future of the profession for years to come,” according to the T100. For his role steering the U.S. financial reporting system, SEC chair **Paul Atkins** earned many votes, as did the AICPA’s **Sue Coffey**, for her “unwavering commitment” to firms and “leading campaigns to impact the public perception of the CPA.” **Jennifer Wilson** was lauded for her critical focus on the next gen, particularly with the National Pipeline Advisory Group, while **Erik Asgeirsson** received commendations for leading technology integration into the profession, and

Kimberly Ellison-Taylor was praised for her “clarity, conviction and purpose,” particularly around DEI. **Tom Hood** was called out for advancing “the future of finance” and SEC chief accountant **Kurt Hohl** for “successfully executing an ambitious agenda.”



*Out of 151 candidate responses



Gale Crosley

President and founder, Crosley+Co.

The sort of ad hoc, almost effortless growth that so many accountants have relied on

for decades is disappearing; instead, firms that hope to succeed in the future need to pursue the kind of smart, structured growth plans that Crosley has preached for years, and that are being adopted more widely thanks in no small part to her tireless consulting, writing and educational efforts.



Sarah Dobek

President and founder, Inovautus Consulting

Every aspect of running a firm is changing, and for many firms, Dobek is the person who

makes sense of all that change, helping them understand and implement new growth strategies, governance models, talent approaches, and more. She's also gathering groundbreaking insights through her growth surveys, and sharing thought leadership across the profession.



Emmanuel Faber

Chair, ISSB

Sustainability may be on the back burner here in the U.S., but under Faber, the International Sustainability

Standards Board is seeing its rules being adopted more and more widely around the world as he leads the charge in broader corporate reporting.



Jen Cryder

CEO, PICPA

Cryder is using her position at the Pennsylvania Institute of CPAs to drive innovation in the profession and seek so-

lutions for its most pressing problems, whether it's exploring new CPA licensing requirements and providing seed funding for AI startups, or influencing the national regulatory environment and engaging with thousands of high school and college students about the value of a career in accounting.



Daniel Dustin

President and CEO, NASBA

As states across the country revamp their individual paths to CPA licensure, Dustin is

working to build a national model that offers more options while also preserving mobility, even as he aims to help make the profession more appealing to younger people with tools like the new CPA Mobile app for CPA exam candidates.



Neil Fishman

President, NCCPAP

Fishman is a veteran at connecting the members of the National Conference of CPA Practitioners with

those in the halls of power — and vice versa, bringing small accounting firms' and small businesses' concerns to Washington and the IRS, and coming back with invaluable insights and information for the average practitioner and their clients.



Michael DePrisco

President and CEO, IMA

Management accountants face all the same challenges as public accountants (and then

some of their own), and DePrisco is working to make sure the more than 125,000 members of the Institute of Management Accountants have the tools and knowledge they need, not only to overcome those challenges, but to lead change in their organizations and in the worldwide economy.



Kimberly Ellison-Taylor

Founder and CEO, KET Solutions

One of the most widely respected figures in the profession, Ellison-

Taylor is determined to ensure that the next generation of accountants are, in her own words, "seen, valued and empowered." If anyone can make that happen, she can, through her tireless work with students, the AICPA, state CPA societies, firms, colleges and universities, corporate boards, and more.



Reyes Florez

CEO and founder, Platform Accounting Group

Florez has done more than just build Platform into a major player

over the past decade; he has created a model that gives small practices large-scale resources in areas like talent and technology, while preserving the unique attributes that make boutique firms so valuable to their owners and their clients.

The 2025 Ones to Watch

Accountants are, by nature, extraordinarily influential, having a major impact on their clients, their staff, their communities, and their fellow CPAs and accountants. And given that there are anywhere from a million to 1.5 million in the U.S. alone (depending on how you count), you can imagine how difficult it is to pick just a hundred of them.

Nonetheless, every year our editors limit themselves — and then cheat a little by adding our list of Ones to Watch, a collection of folks on the cusp of influence.

The top position at the Internal Revenue Service

has been a bit of a revolving door this year, but it will be worth keeping an eye on **Frank Bisignano**, who has been named to the newly created position of CEO of the agency (while simultaneously serving as head the Social Security Administration), particularly as we move into what promises to be a challenging tax season. In terms of government agencies, we're also singling out **Kurt Hohl**, who was appointed chief accountant of the Securities and Exchange Commission this summer.

In terms of new appointments, we're also highlighting **Matthew Becker**, the CEO-elect of BDO USA; he's currently national managing principal of tax at the Top 10 Firm, and will succeed Wayne Berson next July.

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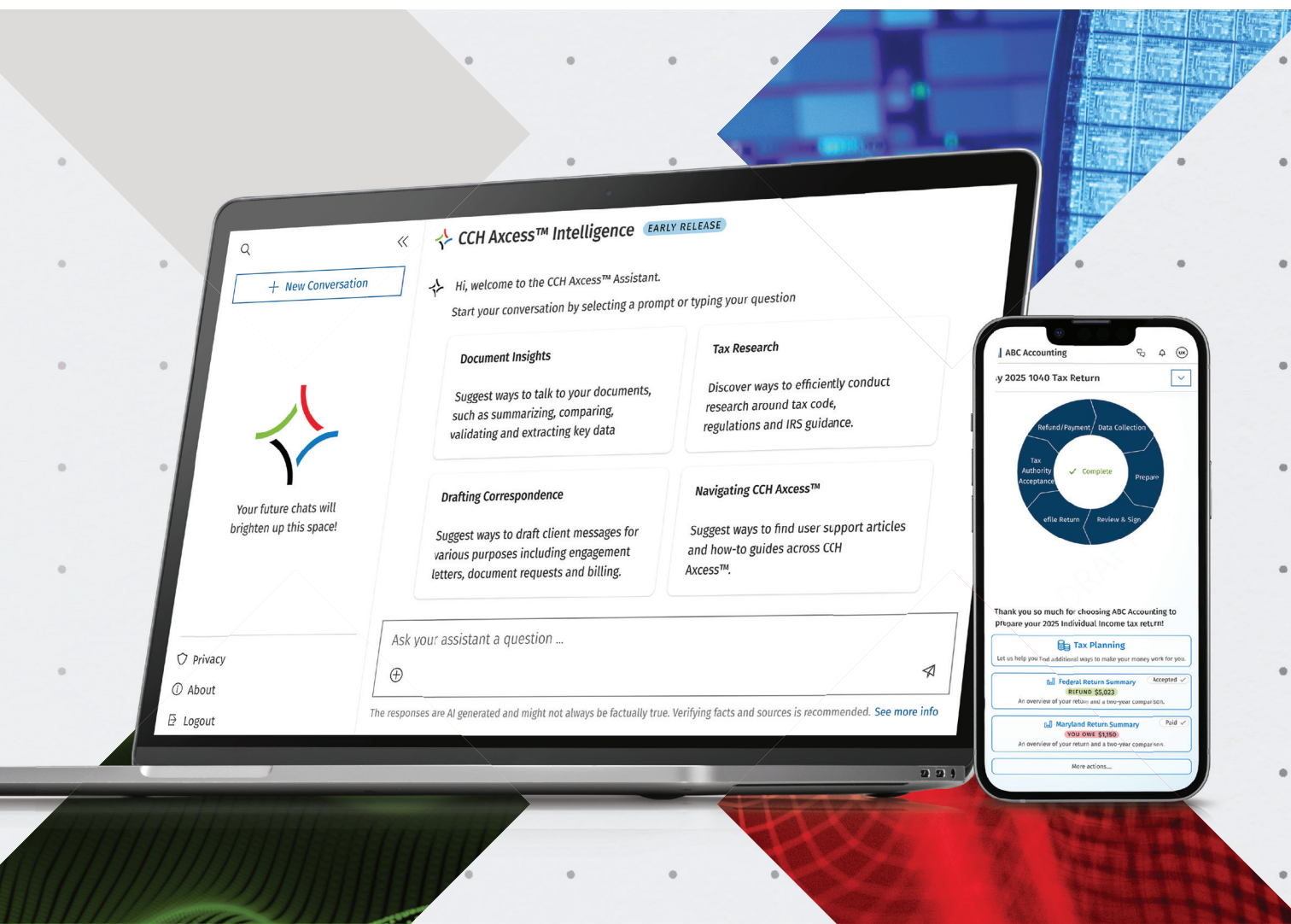
Next up are a trio of people who are influencing the profession by sharing their expertise, starting with **Deborah Defer**, the director of CAS consulting at Woodward, who is helping firms succeed with this fast-growing service. Then there's **Ryan Lazanis**, the founder and CEO of Future Firm, who coaches firm leaders on how to build successful modern practices, and **Dominic Piscopo**, the founder of Big 4 Transparency, who brings millions of data points to the profession's discussions of salary and much more.

Last, but definitely not least, are a number of people who are building the tools that will help accountants succeed in the future. First off, two pioneers of artificial

intelligence in accounting: **Jeff Seibert**, the founder and CEO of Digits, the first AI-native general ledger, and **Benjamin Alarie**, the CEO and co-founder of Blue J, who is bringing the power of AI into tax research.

Also in this group is **Jackie Meyer**, the founder and president of TaxPlanIQ, which aims to transform how advisors deliver and price tax planning, while **Evan Croen**, the head of Bloomberg Tax, is busy developing new tax research and workflow solutions for the profession.

And finally, there's **David Marquis**, who took the helm at Caseware at the start of 2025, leading the software vendor as it develops some of the most important tools in the field for audit and other functions.





Denise LeDuc Froemming

President and CEO, CalCPA

Creating connections across accounting is a key goal for Froemming,

and with over 40,000 members at the largest CPA society in the country, she's off to a great start. But she goes far beyond that, bringing accounting's leaders together to plan the future, supporting emerging leaders, and working with all to create a more diverse, creative and human profession.



Sasan Goodarzi **CEO, Intuit**

It's the rare accountant who hasn't used an Intuit product — whether through QuickBooks or its tax prep tools — so

Goodarzi and his team already have a significant impact on much of the profession on a daily basis. His moves to build up the AI capabilities of the company's solutions, however, and to expand its portfolio beyond tax and accounting, are only furthering his reach.



Aaron Harris **Global CTO, Sage**

Harris is influential enough through his day job at Sage, where he's driving innovation and shaping the evolution

of the tools accountants use every day, but he may be having even more impact through his clear insights into what artificial intelligence means for the future of the profession, and for the world as a whole.



Jason Girzadas **CEO, Deloitte US**

Before he was CEO, Girzadas was responsible for integrating all four major service lines at Deloitte, giving

him the broad perspective he needs to lead the largest of the Big Four in new directions — including into outer space, with the launch earlier this year of its own satellite.



Paul Griggs

U.S. senior partner, PwC

Having restructured PricewaterhouseCoopers after his accession last year, Griggs

is unafraid of a shakeup, and this year he's reorganizing the Big Four firm's advisory services and accelerating hiring there, betting big on a turnaround in consulting.



Calvin Harris Jr. **CEO, NYSSCPA**

Busy transforming one of the largest and oldest state CPA societies in the country, Harris is also one of a group

of young society leaders who are transforming the entire profession. In his case, that means working to adopt additional pathways to licensure in the Empire State, promoting the profession across social media, and bridging generations to engage and promote the next generation of leaders.



Evan Goldberg **Founder and executive vice president, Oracle NetSuite**

Under Goldberg, NetSuite is blazing a number of different trails

into artificial intelligence — infusing it into its current accounting products, launching a new AI-driven ERP solution, migrating its data into an “autonomous database” that maintains itself through AI, releasing a number of new AI agents, and much more.



Angie Grissom

Owner, The Rainmaker Companies

Not sure what skills you and your firm need to succeed in the future? Chances are Grissom

and her team at Rainmaker have you covered, having delivered consulting and training programs on business development, advisory, leadership, culture and more to hundreds of firms, to say nothing of sharing her insights on the profession's direction in countless speeches, articles and podcasts.



Jennifer Harrity **ESG and sustainability director, Sensiba**

As an early pioneer of environmental, social and governance services at accounting

firms, Harrity is shaping the conversation around these new offerings by sharing her hands-on expertise with accountants around the world — and simultaneously expanding their idea of what the profession can do.



Yvonne Hinson

CEO, AAA

As a primary source of information, resources, collaboration and community for accounting academics and educa-

tors, Hinson's American Accounting Association has a major role to play in building the future of the profession, and she's determined in particular to bring together the widest possible group of stakeholders to solve the pipeline problem.



Maura Hodge

U.S. sustainability leader, KPMG

Hodge is one of a handful of high-profile accountants who are shaping what envi-

ronmental, social and governance services look like now, and what they're going to look like in the future. Her example will be critical to whether and how accounting firms leverage this massive opportunity — one that is theirs to lose, she warns.



Tom Hood

Executive vice president of business engagement and growth, AICPA & CIMA

The passion, energy and insight Hood brings

to everything he does means he's bound to make an enormous difference no matter what; of late, that has meant charting a future path for management accountants, pioneering apprenticeship programs in finance, and leading the team that innovated the profession's first AI-powered chatbot.

Much more than bean counters

The T100 agreed there is no "typical" accountant, but if they had to sum it up ...

There may be no such thing as a "typical accountant," but there is a common thread: We are the most trusted advisors to businesses and individuals alike.

— **Tom Hood**

The typical accountant operates with an unwavering sense of duty: to the public, to the capital markets, and to the truth.

— **George Botic**

Smarter and more engaging than the stereotype allows — increasingly mission-driven but still overlooked (if not mocked) in public culture and narratives. We're due for a glow up.

— **Calvin Harris Jr.**

Trustworthy, organized, analytical, detail-oriented and fun!

— **Shelly Weir**

The accountants I know are defined not by clichés, but by their integrity, their deep sense of care, and their exceptional attention to detail.

— **Danielle Supkis Cheek**

A conscientious, detail-driven professional who is brilliant at solving technical problems, but often reluctant to reimagine the larger game they're actually playing.

— **Ed Kless**

Risk-averse and left-brain focused. They like rules and don't like to think outside the box.

— **Alan Anderson**

They are innovative, creative and agile. Most importantly, they are trustworthy and have the utmost integrity. And, frankly, they're fun. I don't agree with the media's depiction of us.

— **Susan Coffey**

The typical accountant is evolving. In fact, today's typical accountant is already yesterday — and tomorrow's accountant is needed today.

— **Kimberly Ellison-Taylor**



Aiysha Johnson

CEO and executive director, NJCPA
New Jersey has been one of the states in the forefront of the movement to find new ways

to become a CPA, with Johnson and the state society she heads proposing bills to create alternative pathways to licensure, all while continuing to serve the interests of her 17,000 members who already are CPAs.



Randy Johnston

CEO and founder, NMGI, and executive vice president, K2 Enterprises
No matter who you are — a practitioner, a

regulator, a firm leader or a software provider — if you have a question about technology in accounting, Johnston has answers for you, having helped countless software vendors improve their tools for accountants, and countless accountants leverage those tools successfully.



Richard Jones

Chair, FASB
Jones keeps the Financial Accounting Standards Board humming, putting out a steady stream of new

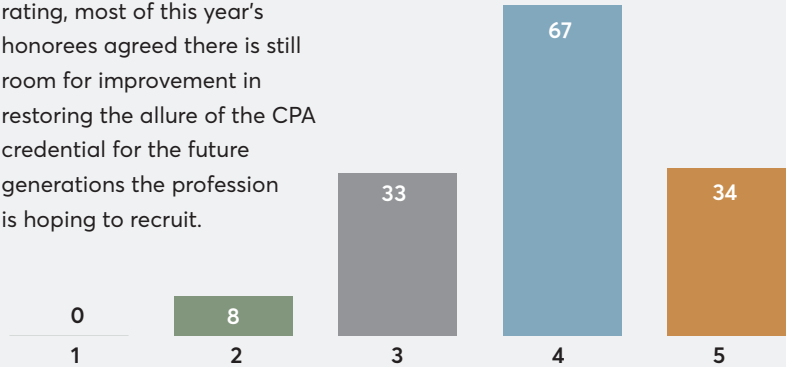
and updated standards, proposals, codification changes and more, and engaging with a wide range of stakeholders, all in pursuit of accounting standards that provide the most useful information in the most cost-effective way possible.

Due for a rebranding?

How powerful are the three letters of CPA? “Depends on who you ask,” said many of this year’s Top 100 People. Well, we were asking them. But point taken: The strength of the CPA brand varies depending on your perspective — many leaders in the profession tout it as a valuable credential indicating expertise and integrity, while those outside accounting might be more skeptical.

But we were seeking the vantage point of the general public, and taking that into account, when assessing **the power that a CPA license currently wields, on a scale of 1 to 5** (1 = very weak, 5 = very strong) the majority of the Top 100 were most concerned with the next generation. That, of course, is the most critical demographic to appeal to as the profession contends with a pipeline problem. Many gave the brand a lower score based on how it is perceived by potential accounting students, while others downgraded it only slightly, optimistic that the tide could be changed. Even then, a good portion of the T100 gave it a stellar score of 5/5.

Regardless of their final rating, most of this year’s honorees agreed there is still room for improvement in restoring the allure of the CPA credential for the future generations the profession is hoping to recruit.



*Out of 151 candidate responses (9 declined to choose a number)



Roman Kepczyk

Director of firm technology strategy, Rightworks
Kepczyk is the “out-sourced IT guy” of choice for many in

the profession, providing direction to hundreds of firms on the technologies and tech strategies that will transform them, and reaching countless more through his extraordinarily extensive speaking, writing, podcasting, and other thought leadership.



Lexy Kessler

Chair, AICPA
Having chaired the National Pipeline Advisory Group, Kessler is now in a position as chair of the AICPA to

keep promoting its recommendations for bringing more young people into the profession — even as she works on another big strategic initiative, the Rise 2040 Project that is reimagining finance and accounting.



Ed Kless

Co-founder, Threshold

Long one of the profession's more engaging deep thinkers, Kless is working with his "The Soul of Enterprise"

podcast co-host Ron Baker on a new vision that challenges accountants' assumptions about their role, encouraging them to become guides of meaningful change, rather than historians of the past.



Mark Koziel

President and CEO, AICPA

Stepping into Barry Melancon's shoes would be a daunting prospect for anyone,

but Koziel has managed it with aplomb and made the role entirely his own, with his signature "Ask Mark" campaign to get feedback from as wide a swath of the profession as possible, and a strong focus on presenting the story of the profession as one of extraordinary possibility.



Bob Lewis

President, The Visionary Group

When it comes to succession and partnership plans, private equity is just one of

several options that firms have, and Lewis is determined to make sure that accountants everywhere understand the full range of possibilities, whether in the countless deals of all types that he helps usher to completion, or through his frequent public appearances.



Allan Koltin

CEO, Koltin Consulting Group

Koltin has played such a pivotal role in so many headline-making private equity deals,

and in introducing PE into the profession in general, that it's easy to forget how much influence he exerts through everything else he does, from facilitating partner retreats and helping firms with strategic planning, to educating accountants everywhere through his frequent public appearances.



Rene Lacerte

CEO and founder, Bill Scion

Of a family of accountants, Lacerte continues his mission to make Bill an indispensable tool for

the profession, adding procurement this year to the already-extensive set of billing, invoicing and payment functions the software provides.



Doug Lewis

Managing director, The Visionary Group

Having crafted more than his share of M&A deals and closed transactions with traditional

firms, PE firms, and other outside investors, Lewis brings wide-ranging experience to accounting firms that are trying to figure out their future direction — experience he has shared this year onstage and on the air at many of the profession's key events and podcasts.



Richard Kopelman

CEO and managing partner, Aprio

While Kopelman has been an innovative firm leader for some time, his initiatives over

the past few years — including major investments in technology, expanding Aprio's alliance program, taking on an investment partner, an emphasis on a truly unique and meaningful culture, and more — have elevated him and Aprio into models of how an advisory-focused firm of the future should look.



Melanie Lauridsen

Vice president of tax policy & advocacy, AICPA

With so much going on in the world of tax — from the One Big

Beautiful Bill Act to massive upheaval at the IRS and beyond — Lauridsen's is a key voice for the tax and accounting profession to listen to, as she offers indispensable insights, analysis and clarification of the tax policy issues of the day.



Julie Bell Lindsay

CEO, Center for Audit Quality

Maintaining and deepening the trust that the public places in corporate reporting and

auditing is a key part of Lindsay's role, and she takes an expansive approach to it, working to boost audit quality, highlight critical issues, encourage innovation in the field, draw in more young talent, and much more.



Annette Nellen

Professor and director,
MS taxation program,
San Jose State
University

You've seen Nellen's name at the bottom of many of the AICPA's comment letters on tax issues to Congress and the IRS, making sure the profession's perspective is heard in Washington, but she also works hard to promote the principles of good tax policy through her blog, her articles, and what she teaches her many students.



Blake Oliver

Founder and CEO,
Earmark

Oliver's voice is literally and figuratively heard around the profession, through his revolutionary approach to CPE via podcasts, Earmark, and through the popular podcast he co-hosts, and he uses that voice to push for reform in a wide range of areas, from audit quality and the end of hourly billing, to modernizing accountants' entire business model.



Jody Padar

Co-founder, XcelLabs

Having long championed all sorts of change in the profession in her persona as "the Radical CPA," Padar has taken to artificial intelligence like a duck to water, co-launching AI-driven training and technology platform XcelLabs with the goal of building tools that both show accountants how to embrace AI, and help them use it to boost their practices.

Seismic shifts

We asked the T100 the most important change in accounting during their career. They named plenty.

The fundamental rethinking of pathways to CPA licensure.

— Julie Bell Lindsay

The entrance of private equity.

— David Wurtzbacher

First, the creation of the PCAOB with the passage of the Sarbanes-Oxley Act ... Second, related to the use and advancement of technology.

— Jennifer Burns

The shift from compliance to advisory.

— Richard Kopelman

The entrance of private equity into our profession — and its success.

— Ellen Choi

Moving from after-the-fact compliance to real-time, insight-driven partnerships with clients.

— Elizabeth Beastrom

The shift from a compliance-focused, manual profession to one that's digitally enabled, insight-driven, and deeply strategic.

— Brian Becker

The growth of women leaders in the profession. When I started, there were very few women partners and CEOs in CPA firms or CFOs and CEOs of major businesses. While not yet representative of our population, there's been progress and many amazing women now lead their organizations.

— Susan Coffey

The shift to remote work, particularly in how it has transformed leadership mindsets and organizational culture within the firms, which is exciting!

— Angie Grissom

The shift toward becoming a technology-focused profession.

— Tim Brackney

The most foundational change has been the transition from static, on-premise systems to cloud-native platforms.

— Jin Chang

The increasing complexity of tax law and regulation; the challenges associated with the annual tax filing season; the growth of global issues (e.g., international tax, transfer pricing, treaties); the rise of digital record-keeping and expectations for automation; and greater public demands for transparency.

— Erin Collins

The rise of artificial intelligence and generative AI.

— Tom Hood

Sarbanes-Oxley was probably the most significant.

— **Mark Koziel**

The rise of offshoring, which fundamentally restructured how firms deliver services and manage capacity, and the influx of private equity capital, which has transformed firm economics and succession planning across the profession.

— **Justin Adams**

The current and ongoing revolution of artificial intelligence.

— **Randy Johnston**

The influx of private equity has been transformational.

— **Reyes Florez**

The acceleration of technology integration and the corresponding shift in what it means to be a trusted advisor.

— **Kimberly Ellison-Taylor**

The move from a self-regulated to a government-regulated audit industry.

— **Richard Jones**

The shift from a shared-services business model to a shared-vision business model.

— **Sandra Wiley**

The move from generalist to specialist.

— **Michelle Golden River**

The change of ownership structure of CPA firms, driven by PE.

— **Joe Woodard**

The shift from paper or paperless to cloud fundamentally rewired the profession.

— **Jody Padar**

The alternate practice structure.

— **Philip Whitman**



Hitendra Patil

CEO, Accountaneur

Over the past several years, Patil has deeply explored some of the hottest trends in accounting, from CAS to artificial intelligence; now he's combining all his insights from those journeys into webinars, podcasts, speeches, and an upcoming book that show accountants how to elevate themselves to what he calls "true advisors" who have a massive impact on their clients' lives.



Amy Pawlicki

Vice president, assurance & advisory innovation, AICPA

Forget the garage and the research lab — innovation is everywhere now, and Pawlicki and her team are leading it on behalf of the profession, working on ideas that will elevate accountants' work in audits, financial reporting, sustainability reporting, information security, artificial intelligence, and a constantly evolving list of other subjects.



Jim Peko

CEO, Grant Thornton Advisors

As Grant Thornton enters its second century in business, Peko is expanding its scale globally as well as chronologically, using the resources from the firm's deal with PE firm New Mountain Capital to support the creation of one of the first truly global firms by bringing on GT practices in Ireland, France, Belgium, the Netherlands, Spain and many other countries — with more to come.



Kane Polakoff

Principal, CAS practice leader, CohnReznick

Polakoff isn't just a role model for accountants looking to build successful client advisory services practices (though he is certainly that); he is also building a vibrant community of CAS providers who are shaping the future of this increasingly important service offering for accounting firms.



Anthony Pugliese

President and CEO, IIA

Internal audit is changing just as much as any other role in accounting, and it's Pugliese's job as the head of the Institute of Internal Auditors to prepare his hundreds of thousands of certified members around the world for a technology-inflected future where they have less of an assurance role, and more of a strategic and advisory role.



Kristen Rampe

Managing partner,
Rosenberg Associates

Through her consulting work and her many speaking engagements, articles and podcasts,

Rampe aims to help firm leaders make the tough decisions they need to around issues like talent, governance, income allocation, and growth — and next year she plans to launch a roundtable specifically designed to foster female leaders in CPA firms.



Marc Rosenberg

Managing partner
and founder,
Rosenberg Associates

Rosenberg's decades of studying and surveying and mentoring and

consulting with accountants have made him one of the profession's most authoritative guides to running a profitable practice and building a successful career.



Guylaine Saint Juste

President and CEO,
NABA

At the helm of the National Association of Black Accountants,

Saint Juste is tackling the profession's pipeline problem by opening it up to aspiring talent, with a host of initiatives that equip students, early-career professionals, and executives with the skills, mentoring and access they need to succeed in accounting.



Michelle Golden River

Owner and president,
Fore

After almost a decade-and-a-half of teaching accountants how to

break free of the straitjacket of the billable hour and embrace the freedom of her Advanced Pricing Methods, River says that most have begun to at least recognize the need for change, and she's ready to show them how to do it.



Cathy Rowe

Senior vice president
and segment leader,
U.S. professional
market, Wolters
Kluwer Tax &
Accounting

We are all shaped by the tools we use, and Rowe and her team shape the tools that, in turn, shape tens of thousands of accountants on a daily basis — which means that the agentic-first solutions she's currently innovating may well be many practitioners' first exposure to the next wave in AI.



Gary Shamis

CEO, Winding River
Consulting

Having successfully built his own firm, Shamis is now in a second career building

the future leadership of the accounting profession one bootcamp, training session, article and conference at a time, getting them ready for executive roles and preparing them to embrace digital transformation and address the most important issues.



Darren Root

Co-founder,
Better Everyday
Root wants firm owners to think more clearly about their businesses, specifically in realizing

the firm is there to serve them, not the other way around. In his frequent presentations, his consulting, his "Better Everyday" podcast and his new book, "The Simple Firm," he encourages them to build practices that are flexible, tech-forward, and responsive to the needs of those who work there.



Bonnie Buol Ruszczyk

President, BBR Cos.
and the Accounting
MOVE Project

At a time when DEI initiatives seem to be in

retreat, Ruszczyk remains an outspoken proponent of the profession's need to do more in this area, leading research and studies that highlight progress and offer best practices and benchmarking data, and regularly making the public case that diversity isn't a burden — it's an opportunity.



Jere Shawver

Chair, PCC
A Baker Tilly veteran, Shawver brings decades of practical experience to his role at the Private Com-

pany Council, advising the Financial Accounting Standards Board how to make financial reporting less burdensome, and he's aiming to encourage broader participation from accountants, financial leaders and private companies in the search for simpler alternatives.



Donny Shimamoto

Founder and managing director, Intraprise-TechKnowlogies

Many in the profession first get to know Shimamoto from his work

as an accounting technologist, helping firms make the most of their tech tools, only to realize that his expertise — and the advice and guidance he can offer — go far beyond that, covering all of the most important issues that accountants are facing.



Val Steed

Director accountants, Zoho

With a career in accounting that spans generations, Steed brings a trove of ac-

cumulated wisdom to his many public appearances, and to his role helping introduce Zoho and its vast constellation of accounting and business tools to the American market.



Katie Tolin

Co-founder, XcelLabs

You may know Tolin from her many years on the cutting edge of accounting marketing, but this year she took

on a new role in co-launching XcelLabs with Jody Padar, which aims to help the profession rethink how humans and artificial intelligence work together, and give accountants AI-based tools to elevate their value.



Lisa Simpson

Vice president of firm services, AICPA & CIMA

The future of accounting is going to require a new business model for

firms, and Simpson is leading many of them through that transformation, dispensing invaluable guidance on how to modernize and future-proof their practices through a number of channels, perhaps most importantly through her role as a co-host of the enormously successful AICPA Town Hall Series.



Rick Telberg

Founder and CEO, CPA Trendlines Research

Telberg is one of the great impresarios of accounting, offering a platform for a

wide range of diverse voices to share exciting new ideas through articles, podcasts, videos and books, while also offering useful research data and practical intelligence on the critical issues facing the profession to an audience of more than half a million accountants.



Donald Trump

U.S. president

Love him or hate him, it's hard to argue that President Trump isn't influential: From the massive new tax law

changes of the One Big Beautiful Bill Act, to staff cuts at the IRS and other regulators, to his proposals to move to semiannual financial reporting for public companies, his policies will have a direct impact on pretty much every accountant in the country.



Jason Staats

Founder, Realize

Having run his own firm, Staats now focuses on providing thousands of other firm leaders with the sort of

resources and advice he would have wanted, from the close, collaborative community of his firm alliance, Realize, to his massive compendium of AI trainings, his "Jason on Firms" podcast, his recently launched North American tour of live events, and much more.



Gary Thomson

Managing partner, Thomson Consulting

Thomson successfully grew his own accounting practice from five partners to 260, gain-

ing in-the-trenches experience that makes him a sought-after advisor to the current generation of firm leaders on strategy, governance, succession, M&A, capital decisions, and much more.



Amy Vetter

CEO, The B3 Method Institute

Long a proponent of the idea that you can be both successful in your work and happy

in your life, Vetter has devoted herself not only to spreading this message widely, but to giving the profession the management tools, training, and practical strategies it needs to realize the dream.



Timothy Walsh

**Chair and CEO,
KPMG US**

Walsh is focused on two related transformations to make sure his Big Four firm is ready for the future: continually upgrading the technologies it uses and how it uses them — particularly with AI — and giving his people the skills and knowledge they need to make the most of those tools, fusing human expertise and advanced tech to progress to the next level.



Geni Whitehouse

President, ITA

Making the most of technology while simultaneously shifting their services mix to focus more on advisory offerings are two of the biggest challenges facing accountants, and Whitehouse is out in front on both, teaching firms how to deliver more impactful services, while using her platform with the Information Technology Alliance to foster collaboration to help practitioners more effectively leverage technology.



Jennifer Wilson

**Co-founder and partner,
ConvergenceCoaching**

Never afraid to take strong positions, Wilson is a valuable advisor to so many accounting firms and to the profession at large precisely because of her willingness to ask tough questions — and of late those questions have focused on how accounting is treating its next generation, and the potential risks posed by the influx of private equity.



Shelly Weir

**President and CEO,
FICPA**

Weir has been active this year in fighting off a literal threat to the profession: a bill that would have eliminated the Florida Board of Accountancy and gotten rid of CPE requirements. And now she's working to educate her peers at other CPA societies across the country on how to defeat similar deregulatory efforts that are bound to crop up in their states.



Philip Whitman

**CEO, Whitman
Transition Advisors**

Whitman is tireless in his search for new options for accountants, often in finding new types of strategic partners (whether other accounting practices, PE firms, family offices, venture funds, or other investors), but not always: His company recently launched three offshoring entities with different models, and co-created the first bitcoin fund for CPA firms' high-net-worth clients.



Joe Woodard

**CEO, Woodard
Consulting Group**

Woodard reaches a vast audience through his podcasts, his consulting and coaching programs, and his industry-leading Scaling New Heights conference, letting him share his insights on everything — from AI and CAS to how to prepare your firm for the future — with a broad swath of the profession.



Lee White

CEO, IFAC

White only took the helm at the International Federation of Accountants in March, but has already released a set of six principles aimed at widening access to accounting around the world, not just to increase the talent pool, but to make sure the profession can continue to fulfill what he sees as its public interest role.



Sandra Wiley

**President,
Boomer Consulting**

Wiley brings positive energy, big-picture thinking and, perhaps most important, new ideas and fresh approaches to every room she's in — and that's a lot of rooms, given the high demand for her consulting services and thought leadership on the subjects that matter most to accountants.



David Wurtzbacher

**Founder and CEO,
Ascend**

A pioneer of the platform model for PE in accounting, Wurtzbacher has completed more than 40 deals and built Ascend into a Top 100 Firm, while setting an example for other PE firms that are looking to make investments in the profession that will actually strengthen the accounting firms they work with.