STRIDEPOINT AI

Article Series — Article 1 of 10

The Next Evolution of Excellence: How CPA Firms Can Combine Technical Excellence, Leadership Excellence, and AI Leadership Excellence

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Publishing notes

Format: LinkedIn Article or Newsletter (not a short post). Purpose: the manifesto piece — introduces the three-part thesis and the "leadership infrastructure" concept the whole series builds on. Post it, then track performance in the Article Performance Tracker tab of CPA_Firm_Target_Tracker.xlsx: what gets commented on, what gets quoted back to you, whether it produces any DMs or bookings. That signal should shape how Articles 2-10 actually get written, not just whether they get written.

From Technical Excellence to Leadership Excellence

The Next Evolution of CPA Firm Leadership

What if the biggest challenge facing CPA firms isn't artificial intelligence?

What if it's leadership?

Every CPA firm I speak with is investing time trying to understand AI. They're evaluating tools. Writing policies. Experimenting with use cases. Talking about governance.

Those conversations are necessary.

But I've started asking leadership teams a different question: What leadership capabilities must exist for any of those investments to actually create value?

Because AI doesn't create leadership problems. It exposes the ones that already exist.

For as long as the CPA profession has existed, its value has rested on four pillars: expertise, professional judgment, quality, and trust. Clients don't hire a CPA firm because it's convenient. They hire it because they trust the person across the table to know things they don't, and to tell them the truth even when it's inconvenient.

That foundation isn't going anywhere. AI does not diminish it.

What AI changes is what firm leaders must add on top of it.

For most of the profession's history, technical excellence has been the primary pathway into leadership. It mostly worked, because the pace of change was slow enough that technical mastery alone could carry a partner through most of a career.

That assumption is now under real pressure. Firms are watching individual staff experiment with AI tools unevenly, with no shared standard. Partners are fielding client questions about the firm's AI capability that didn't exist eighteen months ago. And the firms making real progress are not the ones with the best technology. They're the ones whose **leaders know**

how to translate a new capability into an organization-wide practice — which is a leadership skill, not a technical one.

The next generation of successful CPA firms will be built on three things, not one:

Pillar 1

Technical Excellence

Mastering the profession — the expertise, judgment, and quality that have always defined it, and always will.

Pillar 2

Leadership Excellence

Enabling people — the ability to set direction, build alignment, and develop others, especially through a period of real change.

Pillar 3

AI Leadership Excellence

Leading responsible transformation — modeling the behavior personally, building the organizational practices that make it stick, and knowing where professional judgment must stay firmly in human hands.

Firms that only have the first pillar will keep their reputation, but they'll struggle to keep their best people and their most demanding clients — both of whom are increasingly asking whether the firm is actually moving forward. Firms that build all three will be the ones setting the pace for the profession over the next decade.

Over the past year, I've come to believe that many firms are not facing an AI capability gap.

They're facing a leadership infrastructure gap.

Leadership infrastructure is the system of behaviors and practices that enable a firm to consistently create clarity, alignment, accountability, development, and trust.

Technology infrastructure enables AI. **Leadership infrastructure enables organizations to use AI well.**

A few questions worth sitting with, as a leadership team:

Are we developing our best technical experts into effective leaders, or assuming the promotion alone will teach them?

Do the people we've promoted to partner actually know how to lead people, not just solve problems?

Are we intentionally building leadership capability across the firm, or hoping it accumulates on its own?

I don't think most firms have good answers to these yet. That's not a criticism — it's simply where the profession is standing right now, and it's exactly the gap I built StridePoint AI to help firms close.

The accounting profession has never lacked technical excellence.

The next decade will determine which firms pair that excellence with leadership excellence.

AI will change how work gets done.

Leadership will determine whether that change strengthens the firm — or simply makes existing challenges happen faster.