

Current Accounts

The Georgia Society of CPAs

House Bill 148: Five Real-Life Stories Behind Georgia's New CPA Pathways

2026 Georgia Legislative Session:
Where Tax Policy Landed and
What It Means for CPAs

The Rise of Automation in Technical
Accounting: Tools, Trends and Transformation



The Georgia Society
of CPAs

MAY/JUNE 2026 *Volume XVI, Issue 3*

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State <i>C A</i>	7 Amount you're paying (see instructions) . . . ▶
ZIP code <i>92692</i>	8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) <input type="checkbox"/>
2 Your social security number <i>354-79</i>	9 Check here if you file Form 1040NR or 1040NR-EZ and didn't receive wages as an employee subject to U.S. income tax withholding ▶

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In This Issue

6 HOUSE BILL 148: FIVE REAL-LIFE STORIES BEHIND GEORGIA'S NEW CPA PATHWAYS

Natalie Rooney



5 CHAIR MESSAGE

James K. Underwood, CPA, CFP®

10 TAXATION

**2026 Georgia Legislative Session:
Where Tax Policy Landed and
What It Means for CPAs**

Don Cook

12 A&A

**The Rise of Automation in Technical
Accounting: Tools, Trends and Transformation**

Navneet Sharma

16 INDUSTRY

**Understanding the Ups and Downs
of CFO Decision-Making**

Paul Ursich, CPA

18 TECHNOLOGY

**From Trusted to Threat: A New Era of Cyber
Risk in the Development Supply Chain**

Calvin Wong, CISSP

20 TRAINING

**When Acronyms Become Barriers:
Improving New-Hire Training for CPAs**

Laura Harrison

22 MEMBER NEWS

100% GSCPA Membership Firms

**23 Rising Professionals Program
in Savannah**

**24 Supporting Future CPAs
Through Scholarships**

**26 GSCPA'S 2026 Annual Convention:
Lake Louise, Alberta, Canada**

27 The Value of Your GSCPA Membership

28 CPE SPOTLIGHT

**2026 Southeastern Accounting Show
Audit Staff Training Series
GSCPA Summer Conferences**

31 CLASSIFIED ADS

32 CURRENT ACCOUNTS SELF-STUDY

35 MEMBER VIEW

**My Journey to Starting an
AI-Native Accounting Firm**
Charles Barmore, CPA, CFE



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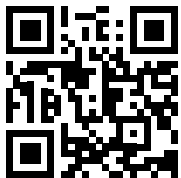
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Accounting Through the Generations

When people think about accounting, they often think in terms of numbers, rules and reports. But for many of us, the profession is also about people, mentorship and legacy. For me, accounting quite literally runs through the generations of my family and through the relationships formed within The Georgia Society of Certified Public Accountants (GSCPA).

I have had the privilege of serving as Chair of the GSCPA, following in the footsteps of two men who shaped both my family and my understanding of what it means to serve the profession: my father, James L. Underwood, known to many as Jim Underwood, and my grandfather, Harvey D. Ogletree. Both served as president of GSCPA years before my own service to the organization. While I had the opportunity to learn directly from my father, my grandfather passed away a few months before I was born. Even so, his legacy and impact on the profession, and on my family, have always been present.

Growing up, I saw firsthand how much the profession meant to my father. Accounting was never just a job; it was a calling grounded in trust, responsibility and service. The conversations I heard at the dinner table were not about debits and credits, but about clients, ethics, leadership and the importance of contributing to the broader profession. My father believed deeply in professional involvement, and GSCPA was a central part of that commitment.

What I didn't fully appreciate at the time was how much those lessons were shaping my own path.

Although I never met my grandfather, his influence was still felt. Stories about Harvey, including his professionalism, leadership and commitment to the accounting community were always part of our family narrative. Through those stories, I came to understand that involvement in organizations like GSCPA was not simply about networking or professional recognition. It was about stewardship of the profession.

That idea of stewardship is something that seems to pass from one generation to the next.

Harvey and Jim led during an era when the mechanics of accounting looked very different. Financial statements were prepared without the benefit of modern software, communication was slower and many processes that are

now automated were completed by hand. Yet the fundamental responsibilities of a CPA were the same as they are today: provide clarity, uphold integrity and serve the public trust.

Fast forward a generation, and the profession looks very different in many ways. Cloud technology, data analytics and automation are transforming how CPAs work. Younger professionals entering the field today have tools and resources that previous generations could only imagine. At the same time, they face new challenges like rapid technological change, evolving client expectations and an increasingly complex regulatory environment.

Despite those differences, one thing has not changed: the importance of mentorship and professional community.

Serving as Chair of the GSCPA gave me a deeper appreciation for the role the organization plays in connecting generations of CPAs. The Society provides a place where experienced professionals can share knowledge, where younger CPAs can develop leadership skills and where the profession can collectively address the challenges ahead.

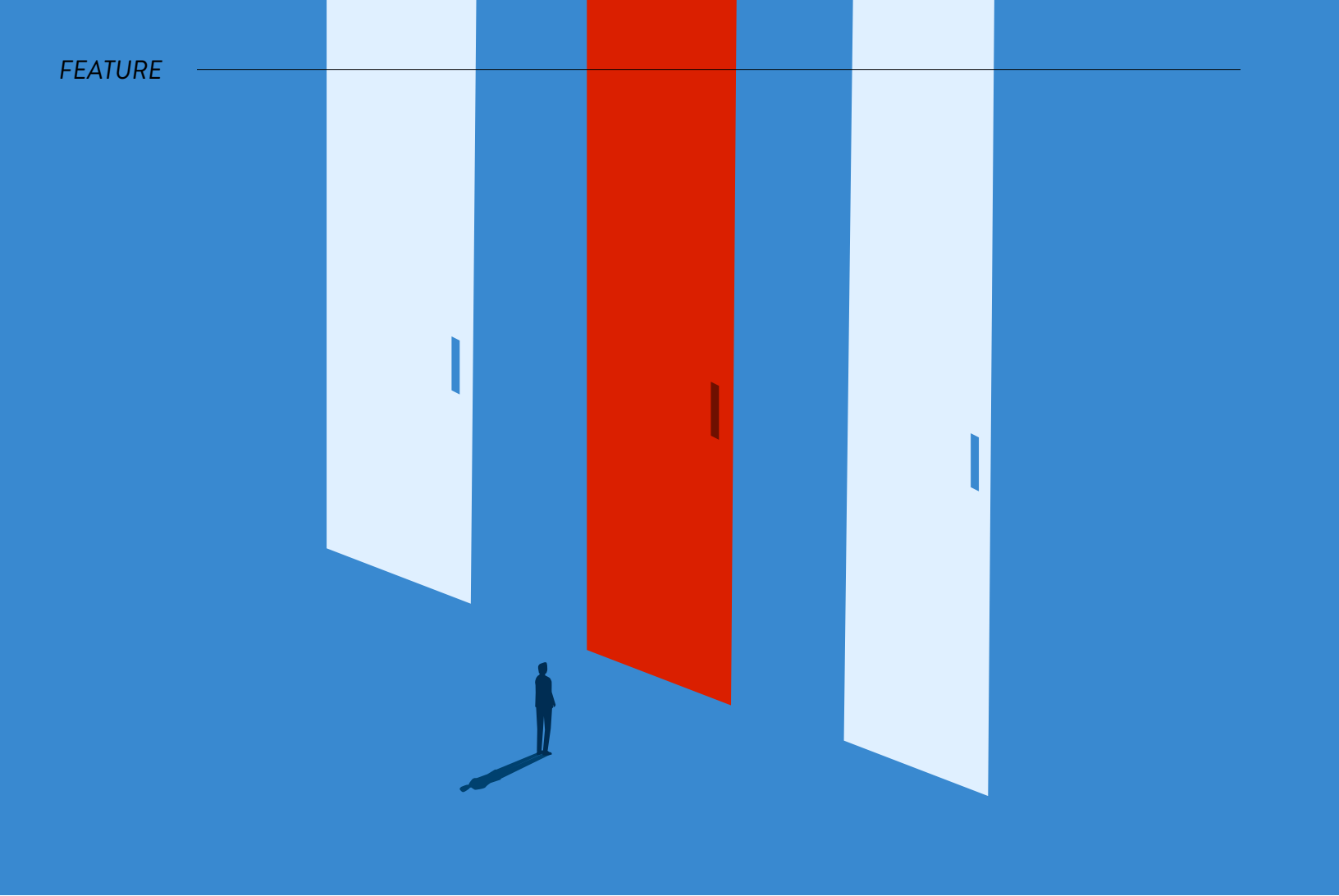
In many ways, that is exactly what my father and grandfather believed in decades ago.

When I think about accounting through the generations, I think about more than technical standards or evolving practices. I think about relationships, leadership and the responsibility each generation has to help the next one succeed.

The profession has changed dramatically since my grandfather and father first became involved with GSCPA, and it will continue to evolve in the years ahead. But the foundation they helped build (one based on integrity, service and community) remains just as relevant today.

Will there be a fourth generation Underwood CPA? Only time will tell. For now, I feel fortunate to have been influenced by my family's legacy and even more fortunate to play a part in carrying it forward. It's a story I will continue to share, and I encourage each of you to go out and share your own.

JAMES K. UNDERWOOD, CPA, CFP®



House Bill 148: Five Real-Life Stories Behind Georgia's New CPA Pathways

by **NATALIE ROONEY**

Georgia's new CPA licensure pathways are already making an impact. Five individuals share how House Bill 148 is reopening doors, reimagining career paths and making the CPA designation possible in ways they never expected.

On Jan. 1, 2026, Georgia's House Bill 148 (the Public Accounting Act of 2025) took effect, creating new pathways to CPA licensure and expanding how candidates can qualify for the credential. In addition to the traditional 150-hour education requirement, the legislation allows candidates to pursue licensure with 120 semester hours and additional qualifying work experience. The

goal is to provide greater flexibility while maintaining the professional standards required of CPAs.

While the legislation focuses on licensure requirements, its early influence is best understood through the people whose plans and careers have already changed because of it. Some are traditional students preparing to

enter the profession. Others have worked in accounting for decades but thought the CPA designation was no longer within reach. One even changed her career path completely.

Each of their stories is unique and demonstrates how the new law is already changing lives.

will jarrard:

A CPA GOAL REVISITED

When Will Jarrard heard about Georgia's new CPA licensure pathways last year, it reignited a goal he had quietly set aside as unattainable. Jarrard graduated from Georgia Southern University in 2017 opting for a bachelor's degree in accounting so that he could begin work immediately. "My plan was to come out of school after four years and pass the Exam while I was working," he says.

For three and a half years, Jarrard worked at a public accounting firm in Savannah. While visiting his hometown, Dublin, for what he thought was a short visit, pandemic shutdowns began. Employees were directed not to return to the office.

During his remote work time in Dublin, Jarrard reconnected with the president of Farmers State Bank, where he had worked summer jobs in years past. The president encouraged Jarrard to join the team at the bank and remain in Dublin permanently. In September 2020, Jarrard joined the bank's staff and was eventually promoted to assistant vice president.

"I had helped with bank audits while I was at the firm and was leaning toward banking anyway," he says. "I like talking with people and the customer service aspects of banking."

Although Jarrard had built a successful career at the bank, the idea of becoming a CPA had always stayed with him, but without the necessary 150 hours, he figured it wasn't in the cards. "I don't need the CPA designation in my role at the bank," he says. "But getting it was always in the back of my mind. I just wanted it."

Then, there was a glimmer of hope. Last year, a friend told him about Georgia's pending legislation that would allow CPA licensure with 120 credit hours and additional work experience. When Jarrard realized the change could make him eligible, he began studying for the CPA Exam.

Jarrard spent 2025 preparing for and sitting for the Exam, and in February 2026, he learned he had passed the final section. "I was so excited," he says.

But his excitement was short lived. As he began the process of applying for his license, he discovered an unexpected complication: the experience requirement specifies that qualifying work under a CPA must fall within a certain time frame before the license application.

When he heard that he did not meet the requirement, he was discouraged. "I thought I was going to have to quit the bank and work somewhere else for two years," he says. "I was heartbroken that day. I love what I do."

Jarrard reached out to his professional network, including the CPAs who audit the bank and GSCPA Vice President of Legislative Affairs Don Cook, who helped him connect with the Georgia State Board of Accountancy. To support his case that he should qualify to become a CPA, he began documenting his past public accounting experience and demonstrating how his current role relates to accounting.

“Those three letters carry a lot of weight.”

At its March 18 meeting, the Georgia State Board of Accountancy determined that Jarrard had met the necessary requirements for licensure. "I'm officially a CPA," he says.

Looking back, Jarrard says he might have done some things differently earlier in his career, including possibly staying at Georgia Southern University to complete his master's degree. But he also values the life he has built in his hometown and the relationships he has developed through his work at the bank. "There's a sense of pride in passing the Exam," he says. "Those three letters carry a lot of weight. It's a respected profession, and I want to be a part of it."

heather rodriguez:

AFTER THREE DECADES, A PATH TO CPA REOPENED

Heather Rodriguez's path to CPA licensure was interrupted by a timing issue that lasted nearly 30 years. Rodriguez earned her

bachelor's degree in accounting from the University of Illinois Urbana-Champaign in 1998 and passed the CPA Exam the following year. She was working at a public accounting firm in Chicago and had nearly completed the experience requirement for licensure when in April 2000, she relocated to Georgia.

The timing was unfortunate. Just months earlier, Georgia had implemented the 150-hour education requirement for CPA licensure. "I missed the window to get my license by three and a half months," she says.

Rodriguez had been working toward her master's degree in Illinois, but her firm there had been paying for it. Her new firm in Georgia did not offer the same benefit, and returning to school wasn't practical at the time. She continued building her career in public accounting. Over the years, she remained with the same firm, working both full-time and part-time roles and eventually reaching the position of tax manager — the highest she could climb without her CPA.

In her mind, the CPA credential remained unfinished business. "For so many years, people asked why I didn't just take the CPA Exam," she says. "I took it. I passed it. I just didn't go back to school for the 150 hours to meet Georgia's requirements. It was just bad timing."

When her husband happened to read about Georgia's proposed HB 148 legislation, Rodriguez realized the new law might give her another chance at becoming a CPA.

She began researching the requirements and started the process of applying for her license and immediately encountered a hurdle: the experience requirement states that candidates must have worked full time during the prior 12 months, and Rodriguez, who had worked part time while raising her family had no plans to return to full-time work at this stage of her career.

"But given my work experience, I did feel like I should be able to get my Georgia CPA license," she says. Rodriguez contacted GSCPA Vice President of Legislative Affairs Don Cook and explained her situation.

HB 148 Stories continued on page 8

planning tips for cpa hopefuls

Decide your pathway based on cost, timeline and career goals:

PATHWAY 1

150 Credit Hours
1 Year Work Experience
CPA Exam

PATHWAY 2

Bachelor's Degree in Accounting
2 Years Work Experience
CPA Exam

PATHWAY 3

Master's Degree in Accounting
1 Years Work Experience
CPA Exam

EDUCATION: Your credit hours must include a minimum semester hours in accounting and in general business courses. Map your coursework to ensure you meet this requirement.

WORK EXPERIENCE: At least 1 year is required before you can apply for your CPA license. Verifiable experience must be supervised by a licensed CPA. Make sure your experience will qualify.

CPA EXAM: Once you've completed your bachelor's degree and at least 20 semester hours of upper-level accounting coursework, you're eligible to apply for the CPA Exam. It includes 3 core parts—Auditing and Attestation, Financial Accounting and Reporting, and Taxation and Regulation—plus 1 discipline of your choice: Business Analysis and Reporting, Information Systems and Controls, or Tax Compliance and Planning. Once you pass your first section, you have a 30-month rolling window to pass the remaining 3.

CPA LICENSE: Once your education, exam scores and experience are verified, the next step is applying for your license through the National Association of State Boards of Accountancy.

"I told him I think I meet the spirit of the law," she says. "You want people to have at least a year of experience? I have a lot of experience." She began gathering years of documentation, including CPA Exam records, employment history and experience verification from supervisors.

"I feel like I earned it a long time ago."

“

"I've already put in the work and passed the Exam," she says. "It would feel so good to say I'm a CPA." Having the credential could also open new professional opportunities. "Before, I was capped at being a tax manager," Rodriguez says.

With her CPA, she feels the sky is the limit.

For Rodriguez, becoming a CPA will represent the completion of something she started decades ago. "I feel like I earned it a long time ago," she says. "I'm so glad they've made this change. We need more CPAs."

elizabeth diprima:

A CAREER PIVOT MADE POSSIBLE

Elizabeth DiPrima never planned on becoming an accountant. She was pursuing a degree in eco-biology but soon realized that most opportunities in the field required relocation, something she wasn't interested in doing.

"So, I needed to make a big pivot," she says. Her pivot came in the form of a job at a small manufacturing company and working under the supervision of a CPA. She discovered an interest in forensic accounting. "I loved finding and researching mishaps in our systems," she says.

As the company grew, DiPrima became more involved in building accounting systems and processes. She describes those early experiences as a trial by fire. "I really didn't have the education behind me," she says. "But I knew I enjoyed learning how numbers could tell a story."

That realization led her back to school. Over the next eight years, she completed the

coursework needed to earn her bachelor's degree in accounting while she continued working full time in manufacturing and the nonprofit sector before landing a position as an accountant with Floyd County Government. "Government accounting might sound boring, but there's a joy in providing services to a community and ensuring public resources are allocated appropriately," she says.

As graduation approached, she met with her supervisor, Floyd County's director of finance, Susie Gass, CPA, who had become an important mentor to her, to discuss her career goals and next steps. "She encouraged me to consider pursuing a master's degree and CPA to further develop my skill set and as a way to grow in the profession," DiPrima says.

At the time, HB 148 had not yet passed, so DiPrima began researching graduate programs that would allow her to meet the 150-hour requirement for CPA licensure. She eventually chose Georgia Southern University's new Apprenticeship Master of Accounting program.

Soon afterward, she began hearing about HB 148 as it moved through the Georgia legislature and how it might benefit her journey to CPA. "When it passed, I realized becoming a CPA was something I could make happen in just a year and a half," she says.

With guidance from Georgia Southern senior lecturer Maliece Whatley, CPA, CGMA, DiPrima mapped out a plan to begin taking sections of the CPA Exam after the law took effect. She is scheduled to sit for her first section this spring and plans to complete the remaining sections over the next year while finishing her master's degree.

"My goal is to be finished with the Exam and my degree at the same time," she says. Even though HB 148 meant that DiPrima didn't actually need to go on and get her master's, she says it was the right path for her. But she's also glad to know the 150 hours won't be a barrier to others who want to enter the profession going forward.

"Everything is going in the right direction to make becoming a CPA more accessible to people of all ages, not just college students

straight out of a bachelor's program," DiPrima says. "Anyone at any age can attain this. HB 148 has removed a big barrier. It's not only improving the pipeline, but it's also making career dreams come true."

ryan roopnarine:

GETTING A FASTER START

For Ryan Roopnarine, HB 148 offered new options for his future career plans. Now a senior accounting major at the University of North Georgia, Roopnarine started off as a finance major before switching to accounting after his first year. "I liked the coursework, and a professor told me about the CPA profession," he says.

Like many accounting students, he assumed he would have to stay in school for an extra year and complete the master's program to reach the 150-hour requirement. That assumption changed when he attended a Beta Alpha Psi meeting where a speaker discussed Georgia's new CPA pathways.

"As an accounting cohort, we all started looking into it," he says. "HB 148 was huge for my personal path."

“

"HB 148 completely changed my trajectory in the best way."

The additional year of school had always been a financial concern for Roopnarine. Under the new pathway, he realized that if he wanted to, he could start working and gaining experience immediately while still pursuing the CPA license. "I saw two options," he says. "I could pay to go to school or get paid while working toward my CPA license."

Roopnarine is currently a tax intern at Rushton, where he says the experience has provided valuable exposure to public accounting and how it fits with his career goals. "They give interns real exposure to what associates do," he says. "We're preparing returns and learning a lot. Internships help you see what you like and what you don't."

As he approaches graduation, Roopnarine is still weighing all of his options with the

insight he has gained of the profession from his internship. What he does know is that the new law has given him more flexibility as he begins his career.

"HB 148 completely changed my trajectory in the best way," he says. "That extra year I thought I would spend in school is now time I can use to figure out what I want to do."

nelsilva wolf:

FROM TEACHER TO CPA

Math has always been one of NelSilva Wolf's strengths. As a high school student, she often tutored her fellow classmates, helping them understand concepts they found difficult. "I liked seeing the lightbulb go on when someone finally got it," she says.

So, it wasn't surprising to anyone when she decided to start her career as a high school math teacher. After several years and a lot of self-reflection, she began thinking about other career opportunities. When she considered all of the subjects that had interested her earlier in life, business and finance stood out.

"I always enjoyed learning about all things financial," she says. "I thought accounting could be fun." In the summer of 2024, Wolf returned to school to begin taking accounting courses. Friends warned her that the introductory class might be difficult, but she found that the material came naturally to her.

At Georgia Southern University, she connected with senior lecturer Maliece Whatley, CPA, CGMA, who encouraged her to pursue the CPA path. "She got the ball rolling for me," Wolf says. "I didn't know I wanted to be a CPA."

Wolf enrolled in Georgia Southern's new AMAcc program and secured a tax internship at a public accounting firm.

When HB 148 took effect, it allowed her to begin taking sections of the CPA Exam sooner than she had originally anticipated. With just two graduate tax courses under her belt, she was able to sit for, and pass, the Taxation and Regulation (REG) section of the Exam. She plans to take additional sections throughout the coming year while completing her degree and gaining work experience.

"I've come so far," she says. "Becoming a CPA is something I can feel proud of. I learn something new every day," she says. "None of this would have been possible for me if not for HB 148. I probably wouldn't have become a CPA without it. I've made the right career choice."

A NEW ERA OF OPPORTUNITY

Georgia's House Bill 148 was designed to expand pathways to CPA licensure and help address ongoing concerns about the profession's talent pipeline. Now, we're seeing it in action.

As these candidates continue their journeys, HB 148 is already doing more than changing licensure requirements. It is opening doors, strengthening the CPA pipeline and helping more people pursue the designation.

"There's no single pathway to becoming a CPA," says GSCPA CEO Boyd Search. "People come to this profession with unique experiences, timelines, and responsibilities. House Bill 148 recognizes that reality and is already helping more people see a way forward. As an organization, we take pride in being a resource for those individuals and advocating for policies that help them reach their goal of becoming a CPA."

For some, the new pathways mean entering the profession sooner. For others, they offer a second chance to achieve an important goal. In both cases, the legislation reflects a broader effort to make the CPA credential more accessible while maintaining the standards that define the profession.

As more students and professionals begin navigating these pathways in the coming years, the impact of HB 148 will continue to grow. What is already clear is that the law is creating new possibilities for those who want to build careers as CPAs and contribute to the future of the profession.

NATALIE ROONEY is a Colorado freelance writer who has been writing for CPA societies for over twenty years. She can be reached at natalie.g.rooney@gmail.com.

2026 Georgia Legislative Session: Where Tax Policy Landed and What It Means for CPAs

by **DON COOK**

As the 2026 Georgia Legislative Session adjourned on Sine Die, April 2nd, Georgia lawmakers advanced a coordinated package of tax legislation that signals a clear and consistent policy direction for the state. Several key measures have now been signed into law by Governor Brian Kemp, providing both immediate clarity and longer-term implications for taxpayers and practitioners alike.

Rather than a series of isolated policy changes, this session reflects a deliberate approach: lowering income taxes over time, moderating property tax growth, and continuing to use targeted tax provisions to support key sectors of Georgia's economy.

For CPAs, the outcome is not simply a list of legislative updates. It represents a broader shift in the tax environment; one that will influence planning strategies, compliance considerations, and advisory conversations in the years ahead.

CONFORMITY (HB 1199): THE FOUNDATION OF THE SESSION

The most immediate and operationally significant legislation this session is House Bill 1199, Georgia's annual update to the Internal Revenue Code (IRC). Signed into law after much debate, HB 1199 provides essential clarity on how Georgia conforms to federal tax law, an outcome that is especially important during filing season, when CPAs and taxpayers rely on stable and predictable rules to meet compliance obligations and make informed decisions.

The legislation reflects a deliberate approach by the General Assembly: align with federal law where appropriate and diverge where policy or fiscal considerations warrant.

Where Georgia Conforms (in full or in part)

- **Low-Income Housing Tax Credit (IRC §42):** Georgia adopts the federal framework but caps the aggregate annual credit at \$100 million for tax years 2026 through 2028. This reflects a balance between encouraging affordable housing investment and maintaining fiscal guardrails.

- **Individual tax provisions:**
 - Conformity to employer student loan payment exclusions
 - Updates to charitable contribution thresholds for itemizers
 - Conformity to enhanced exclusion rules for qualified small business stock
- **Structural updates to itemized deductions:**
 - Elimination of casualty loss deductions except in federally declared disasters
 - Elimination of miscellaneous itemized deductions
 - Replacement of the Pease limitation with a new cap on tax savings from itemized deductions

Where Georgia Does Not Conform

- **Tips and overtime income:** Georgia does not adopt recent federal proposals related to "no tax on tips" or "no tax on overtime." Lawmakers indicated these policies would require separate legislative consideration (HB 463) due to their fiscal impact.
- **SALT deduction cap:** Georgia maintains its \$10,000 cap on state and local tax deductions, declining to conform to the increased federal cap of \$40,000.

Business Conformity Positions

HB 1199 also includes several intentional

2026 session at a glance

CONFORMITY (HB 1199)

Clarifies Georgia's alignment with federal tax law, with several intentional non-conformity positions

INCOME TAX (HB 463)

Rate reduction to 4.99% in 2026 with a path to 3.99%

PROPERTY TAX (SB 33)

Caps homestead assessment increases at inflation or 3%

REBATES

Up to \$250 (single) / \$500 (married filing jointly)

TARGETED CREDITS

Expansion of rail, nonprofit, and forestry-related provisions

non-conformity decisions affecting business taxpayers:

- No conformity to bonus depreciation under IRC §168(k)
- No conformity to research and experimental expenditure capitalization rules, with Georgia continuing to follow pre-TCJA full expensing treatment
- No conformity to business interest limitation rules under IRC §163(j)
- Partial conformity to Section 179 expensing limits
- No conformity to certain special depreciation provisions

Georgia does, however, conform to selected corporate charitable contribution limitation provisions.

Why Conformity Matters

Annual conformity legislation is foundational to Georgia's tax system. It ensures that:

- Filing requirements remain clear and administrable
- Taxpayers and practitioners can rely on consistent rules
- Planning decisions are made with confidence

Given the number of intentional non-conformity positions included this year, careful attention will be required.

Important reminder for practitioners: As filing season continues, confirm that tax software reflects Georgia's updated conformity positions under HB 1199.

INCOME TAX: RATE REDUCTIONS AND A LONG-TERM GLIDE PATH

The most consequential structural change this session is House Bill 463. The legislation:

- Reduces Georgia's flat income tax rate from 5.19% to 4.99% beginning in 2026
- Establishes a structured path for additional reductions, ultimately reaching 3.99%, contingent on revenue performance
- Expands the standard deduction and increases dependent exemptions
- Includes targeted provisions, such as limited exclusions for certain tip and overtime income, for tax years 2026-2028

What it means: Georgia is reinforcing its position as a competitive, low-income-tax state while creating a multi-year transition rather than a one-time change.

For CPAs, this introduces a more forward-looking planning environment:

- Timing of income and deductions becomes increasingly important
- Multi-year projections gain greater relevance
- The relative value of credits and deductions will continue to evolve as rates decline

PROPERTY TAX: MEASURED REFORM

Property tax reform remained one of the most closely watched issues of the session. After significant debate, the General Assembly advanced Senate Bill 33 as the primary vehicle. The final legislation:

- Caps annual increases in homestead property assessments at the lesser of inflation or 3%
- Applies broadly across the state
- Preserves local governments' authority over total revenue collections

What it means: Lawmakers responded to concerns about rising property valuations while avoiding more disruptive structural changes that could have impacted local funding, particularly for education.

For practitioners, the result is:

- Greater near-term predictability in property tax exposure
- Continued policy attention, as broader reform discussions are likely to persist

TAX REBATES: USE OF SURPLUS FUNDS

The General Assembly also approved another round of surplus-driven tax rebates, continuing a trend from recent years. Eligible taxpayers will receive:

- Up to \$250 for single filers
- Up to \$500 for married couples filing jointly

While temporary, these rebates provide immediate relief and reflect Georgia's strong fiscal position heading into future policy discussions.

TARGETED TAX MEASURES

Several additional bills highlight how Georgia continues to refine its tax code at a more targeted level:

House Bill 1070: Expands and extends the tax credit for Class III railroads, increasing the per-mile cap and extending the program through 2027.

House Bill 1077: Extends sales tax exemptions for nonprofit arts and museum admissions and establishes a new exemption for the Georgia National Fair.

House Bill 1085: Expands the definition of forestry manufacturing to include additional activities such as biomass energy production and certain chemical processes.

These measures reflect continued use of the tax code to support infrastructure, community institutions, and key industries across the state.

WHAT DIDN'T PASS— BUT STILL MATTERS

Several broader proposals were actively considered during the session, including:

- Elimination of property taxes on homesteads
- A shift toward greater reliance on consumption-based taxation

While these proposals did not advance, they received meaningful debate and support.

What it means: The broader conversation around Georgia's tax structure is ongoing and will likely continue in future legislative sessions.

THE BOTTOM LINE FOR CPAs

Taken together, the 2026 legislative session reflects a continued and coordinated direction in Georgia tax policy rather than a single transformative moment. Georgia is moving toward:

- Lower income tax rates over time
- More controlled property tax growth
- Strategic, targeted use of tax incentives

For CPAs, the implications are both immediate and ongoing, requiring attention not only to current compliance, but also to how planning strategies will evolve as these policies take effect over time.

The role of the CPA as a steady, informed advisor becomes increasingly important in helping clients navigate this evolving landscape.

STAY INFORMED

For more on legislation and representation, or to locate your local representatives, visit www.gscpa.org. For questions, contact Don Cook, Vice President, Legislative Affairs, at 404-504-2935 or dcook@gscpa.org.

DON COOK is the vice president of legislative affairs at The Georgia Society of CPAs. He is responsible for legislative advocacy on behalf of the CPA profession in Georgia. Don is a registered lobbyist in the state and works on grassroots training for GSCPA members while providing education on why members should strongly consider supporting the GSCPA-PAC.



The Rise of Automation in Technical Accounting: Tools, Trends and Transformation

How a maturing technology is making accounting faster, sharper and more precise. And why the profession's most important response is a shift in mindset.

by **NAVNEET SHARMA**

Technical accounting has always demanded more than procedural accuracy. From the earliest applications of double-entry bookkeeping to the sweeping standard-setting activity of the post-Enron era, the discipline has evolved in step with the complexity of the transactions it was asked to interpret. What is different today is the pace and the nature of the change. Automation and artificial intelligence are no longer peripheral to the technical accounting function; they are inside it, embedded in lease accounting engines, revenue recognition platforms, close automation tools and AI systems capable of drafting the analyses and memos that once required years of experience to produce. This article examines how that adoption is unfolding, the trends shaping its next phase, and the transformation it is driving across the profession. Throughout, one argument holds: the tools are becoming more capable, but the accountant who understands the standards, owns the judgment and stands behind the output remains irreplaceable.

PART ONE: WHERE IT STARTED: THE EARLY TOOLS

The earliest tools in technical accounting were not sophisticated, but they were foundational. For decades, the discipline ran on spreadsheets, lease schedules, purchase price allocations, deferred tax workpapers and revenue recognition waterfalls, all built in Excel. The exposure was real: a broken formula could misstate a liability across an entire portfolio. Early consolidation tools brought structure to multi-entity reporting, but the accounting judgments still lived in spreadsheets and in the people who built them. ERP systems automated the mechanical layer, journal entries, trial balances, and period-end postings, but had no understanding of the standards beneath them. A system could post a lease payment; it could not determine whether that lease was finance or operating. Robotic Process Automation extended the reach further but hit the same ceiling the moment it encountered complexity: a contract modification under ASC 842, variable consideration under ASC 606, and a hedge designation requiring documentation. Those problems required someone who understood the standard and could make a defensible call. That boundary held until the mid-2010s, when the issuance of ASC 606 in 2014 and ASC 842 in 2016 created compliance demands.

PART TWO: WHERE WE ARE NOW: A MATURING TECHNOLOGY AND WHERE IT IS GOING

The mandatory adoption of ASC 842 and ASC 606 created a specific and urgent problem: standards requiring consistent, auditable application across thousands of contracts and arrangements at a volume that made manual processing genuinely untenable. Purpose-built software responded, and for the first time, automation moved directly into technical accounting territory, operationalizing rule-sets embedded in the standards, calculating incremental borrowing rates, allocating transaction prices, and generating entries. Management retained responsibility for assumptions and review, but the mechanical execution shifted to software.

Cloud-based ERP migration changed the operating rhythm further. Real-time data and tighter system integration reduced reliance on the month-end sprint. BlackLine helped popularize the “continuous accounting” approach, shifting more close work into ongoing, in-period activity so the close becomes a process rather than a single event.

Then came generative AI, and the shift became qualitative, not just operational. Tools like Microsoft Copilot for Finance can summarize, structure and draft outputs from underlying finance data and documents — work that previously required significant manual effort and reviewer time. In technical accounting, newer AI-enabled tools can help interpret accounting-policy questions, generate first-draft memos, automate elements of variance analysis, draft journal-entry proposals from structured data and flag transactions for compliance review. In most cases, the value is speed and consistency at the first-draft layer; conclusions still require experienced review and sign-off. Tools like LeaseQuery, Zuora Revenue and SAP RAR illustrate the broader direction: platforms built around standard-specific logic that are increasingly incorporating AI capabilities such as contract abstraction, anomaly detection, SSP support, and intelligent data extraction.

To understand what this looks like in practice, it helps to look at where these capabilities are already deployed across the core areas of technical accounting.

at a glance: technical accounting platforms

AREA	PLATFORM	PRIMARY CAPABILITY
Lease Accounting (ASC 842)	LeaseQuery	ROU/lease liability schedules, journal entries, disclosures, AI contract abstraction
	Trullion	AI-powered OCR, modification accounting and audit trails
	LeaseCalc	Precision amortization and remeasurement
Revenue Recognition (ASC 606)	Zuora Revenue	Full ASC 606 automation, ML-assisted SSP, SOX controls
Consolidation	OneStream	Multi-entity consolidation, AI anomaly detection
Preparation of Financial Statements	Workiva	Streamlines complex financial reporting, disclosure management
Research and Memo Drafting	Intelligize AI	Transaction research, comparable company analysis, disclosure identification
	CoCounsel	Draft memo assistance, surfaces potentially relevant guidance

1) Lease Accounting

ASC 842 demands data extraction, classification, Incremental Borrowing Rate (IBR) determination, amortization schedules, remeasurement on modification, dual-standard reporting, journal entries, disclosures and multi-currency translation at scale. Tools like LeaseQuery auto-generates ROU asset and lease liability schedules, compliant journal entries and disclosure reports through CPA-designed workflows, with AI-assisted contract abstraction reducing manual data entry. Trullion uses AI-powered OCR to extract contract data directly from source documents, automates modification accounting, and maintains source-linked audit trails. LeaseCalc handles precision amortization and remeasurement for organizations that need computational rigor without full platform overhead.

2) Revenue Recognition

Zuora Revenue automates all five steps of ASC 606, covering SSP analysis, contract modifications, variable consideration, allocation and journal entries, with machine learning assisting standalone selling price determination and contract modification detection. Built-in SOX-oriented controls give finance teams and auditors a clear line of sight into how each conclusion was reached. It integrates with ERPs such as NetSuite, Workday and Dynamics 365 and is widely used in practice.

3) Consolidation

Automation significantly improves the consolidation process by reducing manual intervention in repetitive calculations and data aggregation across entities. Tools like OneStream automates multi-entity consolidations, currency translations, intercompany eliminations, minority interest adjustments and account reconciliations, with AI-assisted anomaly detection that flags unusual movements before they reach the financial statements.

4) Preparation of Financial Statements

The preparation of financial statements involves compiling accurate, timely financial data into structured reports that reflect a company's financial position. Automation tools now streamline this process by reducing manual consolidation, improving data integrity and

accelerating close cycles. Workiva is a leading cloud-based platform for financial reporting and disclosure management. It connects data across ERP systems, spreadsheets, and teams, enabling real-time updates and audit-ready outputs. With built-in XBRL tagging and AI-assisted narrative generation, it simplifies SEC filings and board reporting.

5) Research, Analysis, and Memo Drafting

AI tools trained on accounting standards and public-company filings can support first-level research on complex transactions and produce draft memos documenting a preliminary conclusion. Tools such as Intelligize AI can help surface how similar arrangements have been addressed in prior filings and identify potentially relevant disclosures, compressing the time between identifying a technical question and developing a documented starting point. The output still requires specialist review—both for technical accuracy and for alignment to the entity's facts, materiality, and policy elections—before it can be relied upon.

CoCounsel by Thomson Reuters is positioned as an AI assistant that can help professionals review source materials, surface potentially relevant guidance, and generate draft memo language for further refinement. Used well, it can standardize the first pass of research and documentation; used poorly, it can create a false sense of comfort, so teams should treat outputs as drafts and apply the same review, evidence, and approval controls they would require for any technical position.

PART THREE: THE TRANSFORMATION AHEAD AND THE MINDSET IT REQUIRES

Technology is the easier part of this story. Vendors will keep releasing more capable tools; AI models will keep improving; integration between systems will keep getting tighter. None of that requires action from individual CPAs beyond keeping current. What does require deliberate effort is the shift in professional posture that makes the difference between a team that uses automation well and one that is either left behind by it or, worse, undone by overreliance on it.

Automation continued on page 14

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fixed vs. growth mindset in the age of ai

SCENARIO	FIXED MINDSET	GROWTH MINDSET
On AI Adoption	AI is a threat to my role. I will manage it from a distance.	AI extends what I can do. My job is to direct it well.
On Automated Outputs	The system produced it, so it must be right.	I own this output. I will interrogate it before I approve it.
On Learning New Tools	I will learn it if the firm requires me to.	Understanding these tools is part of my professional competency.
On Process Change	We've always done it this way, and it works.	If a better process exists, my job is to find and implement it.
On Professional Value	My value is in my technical knowledge of the standards.	My value is in the judgement and the ability to act on what the data is telling me.

There are two distinct ways organizations get AI wrong. One is resistance, defaulting to manual work out of habit and dismissing AI outputs as suspect instead of treating them as reviewable starting points. The cost is slower execution and declining relevance. The other failure is quieter but more consequential: blind acceptance. The accountant who approves an AI-drafted memo without substantive review is not leveraging a tool; they are outsourcing their judgment. When that output is incorrect, accountability rests with the CPA who approved it.

AI is an assistant. A very capable, very fast assistant that works around the clock and never loses a file. But an assistant nonetheless. The professional judgment, the accountability: those remain yours.

The productive middle ground in technical accounting demands more than surface-level tool adoption; it requires deep engagement with how the underlying models and systems influence reporting outcomes. Practitioners must move beyond operational familiarity and develop the technical acuity to interrogate AI-assisted outputs. What guidance or accounting standards did this model interpret? How are its recognition and measurement assumptions structured? Under what conditions could its fair value or impairment estimates drift from GAAP or IFRS requirements? A technical accountant unable to articulate these dependencies will struggle to defend their conclusions when auditors, regulators, or review committees probe the supporting evidence, and those inquiries are already accelerating.

In this context, documentation becomes a central compliance function. Automated or AI-supported close processes heighten the need for precise traceability of judgments, model inputs, and overrides. The control environment must clearly define responsibilities, who validated which technical positions, under what authoritative framework, and on what analytical basis. SOX and internal control programs at automation-integrated entities are now evolving to capture these dimensions, often in active dialogue with external auditors and regulators. Those involved are shaping the emerging standards of AI-enabled technical accounting governance.

The learning dimension is perhaps the most personally demanding. Recognizing it and acting on it are different things. The tools available today are meaningfully different from those of two years ago, and the gap will widen. Keeping current is not a one-time exercise. It is a professional habit.

THE ACCOUNTANT THAT AI CANNOT REPLACE

Every major evolution in technical accounting has stirred the same concern: that technology might displace the need for expert judgment. Spreadsheets, ERP systems, cloud-based reporting, and automated consolidation platforms were supposed to render the accountant redundant. Instead, these tools redefined how technical accountants applied their expertise, not whether that expertise was needed. The rise of AI is no different in kind, only in its speed and reach. What it demands is agility: the willingness to engage with new tools before they become unavoidable, and to treat automation literacy as a permanent professional habit rather than a one-time adjustment. Technical accountants are not passengers in this transformation. The profession is at its strongest when it leads the integration of automation into accounting policy, determining how models align with U.S. GAAP, IFRS, and internal governance frameworks. As AI automates routine reconciliations and calculations, what remains is the core of technical accounting, interpretation, documentation, and defensible judgment. The value lies not in processing transactions, but in assessing whether the automated outcome faithfully represents the underlying economics and complies with authoritative guidance. In the end, the defining mark of the professional remains the same: the ability to stand behind a conclusion and justify it under scrutiny.

The tools are better. The data is faster. The judgment required is unchanged. That is both the challenge and the enduring value of the CPA.

This article reflects the author's personal research and professional perspective, references/examples for illustration only and is not intended as an endorsement or comparison of any specific tools or providers.

NAVNEET SHARMA is a partner at KNAV Advisory Inc. with over 13 years of experience in U.S. GAAP, IFRS and SEC reporting. He specializes in technical accounting advisory and assurance services, primarily serving private and public companies. Navneet has extensive experience supporting companies through complex financial reporting matters and has led several IPO and SPAC readiness engagements.



Understanding the Ups and Downs of CFO Decision-Making

by **PAUL URSICH, CPA**

CFOs today are navigating a financial environment that is more complex, volatile and fast moving than at any point in recent memory. Rising costs, shifting customer behavior, talent shortages, supply chain disruption and evolving tax rules continue to reshape how organizations operate.

Traditional reporting cycles that depend on periodic closes and static forecasts do not always keep pace with operational changes. CFOs and finance leaders need access to timely information, clear analysis and insights that extend beyond compliance. This shift is prompting organizations to rethink how financial data is produced, interpreted and used.

OPERATIONAL COMPLEXITY AND REPORTING CHALLENGES

Operational issues directly affect internal finance functions. Delays in month-end closing, manual reconciliations and disconnected systems often lead to outdated reports. Forecasts become unreliable when underlying assumptions shift faster than models can be updated. Companies with limited accounting resources may struggle to maintain consistent reporting practices, which further complicates planning.

In many cases, businesses cannot easily adopt new systems or technologies due to staffing limitations or resource constraints. Although cloud-based platforms promise real-time data, organizations may lack the integration necessary to access that benefit. As a result, leadership may rely on information that does not fully reflect current conditions.

THE NEED FOR RELIABLE AND FORWARD-LOOKING INSIGHT

As decision cycles shorten, CFOs require insight that is both current and forward looking. Companies increasingly want visibility into profitability drivers, cash flow behavior and potential scenarios. AI and advanced analytics are emerging as valuable tools in this area. They can analyze large amounts of data, surface anomalies and present performance indicators more quickly than manual processes allow.

AI-enabled forecasting models offer another advantage. They can refresh projections as new information becomes available, allowing CFOs to see evolving trends before they materialize in traditional reports. This supports more agile planning and helps companies respond proactively to changing conditions.

TAX COMPLEXITY AND YEAR-ROUND PLANNING

CFOs continue to face expanding tax responsibilities. State nexus considerations, federal updates and new incentives all contribute to a more complex environment. Companies that limit tax planning to year-end risk unexpected exposures and missed opportunities.

AI-supported tools can assist in maintaining year-round awareness of tax developments. They help interpret regulatory updates, compare positions across periods and identify potential compliance risks. These capabilities enhance the CFO's ability to advise on entity structure, multistate activity and long-term planning.

CLOSING THE TECH GAP

Many organizations still rely on outdated or fragmented financial systems. Legacy software may not support real-time data. Multiple systems may require manual compilation of reports.

AI and automation work best when integrated into a broader finance ecosystem. Automated reconciliation, data extraction and intelligent modeling require reliable and consistent data to generate accurate insights. CPAs can help companies evaluate system needs, improve data practices and identify tools that align with operational goals.

HARNESSING AI FOR STRATEGIC DECISION SUPPORT

AI provides significant value in strategic planning. It can evaluate multiple scenarios, identify patterns, highlight risk areas and model the impact of potential decisions. Companies that previously waited for manual updates can now access forecasts that refresh as conditions change.

This creates new opportunities for collaborative planning. CFOs can assess future outcomes before acting and explore a wider range of strategic options.

COMMUNICATING INSIGHTS WITH CLARITY

As technology produces more-detailed analytical output, clear communication becomes increasingly important. Companies rely on CPAs to explain what the data means, why it matters and how it should influence next steps. Effective communication links financial insight to operational strategy and supports confident decision making. AI enhances the analytical process, allowing CFOs to provide interpretation, context and informed recommendations.

PRACTICAL STEPS TOWARD EFFECTIVE AI ADOPTION

CFOs can help companies adopt AI in stages that minimize disruption. Practical steps include identifying processes suitable for automation, improving data governance

practices, selecting systems that integrate with AI tools and training finance staff to understand AI-generated insights.

LOOKING AHEAD

The financial landscape will continue to evolve, and companies will require more timely information and more accurate analysis. AI will play a growing role in addressing these needs. CFOs who understand the pressures businesses face and who incorporate AI-supported insights into their advisory approach will strengthen their position as trusted professionals.

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From Trusted to Threat: A New Era of Cyber Risk in the Development Supply Chain

by CALVIN WONG, CISSP



Trust is being targeted as the new vulnerability. Software supply chains are no longer a niche concern for security teams — they’re a primary battleground. Two incidents from the past couple of years illustrate how attackers can turn “trusted” distribution channels into high leverage compromise paths: the ShadyPanda browser extension campaign and the XZ Utils backdoor that briefly infiltrated parts of the Linux ecosystem. While the two cases are unrelated in attribution and mechanics, they share a similar theme: trust signals (marketplace badges, popular packages, open-source development) can be exploited as the attack surface.

SHADYPANDA: WEAPONIZING TRUST IN BROWSER EXTENSION MARKETPLACES

Researchers at Koi Security reported a threat actor they dubbed “ShadyPanda,” tying it to a multi-year campaign that pushed seemingly legitimate Chrome and Edge extensions, which built user trust over time, gathering good reviews in numbers and producing a badge of recommendation. Cyber security news sources described the effort as a seven year browser extension campaign affecting about 4.3 million installs, including extensions that were at times “Featured” and “Verified,” reinforcing user confidence.

What made ShadyPanda notable wasn’t just stealth; it was patience. The report describes multiple phases, beginning with broad distribution (including wallpaper/productivity style add-ons) and evolving into more aggressive control and surveillance behaviors like key-loggers and Trojans. The campaign’s success relied

on a structural weakness: marketplaces often review extensions at submission, but continuous post approval monitoring can lag which creates an opportunity for “clean” tools to become malicious later through routine updates.

INSIDE THE SHADYPANDA PLAYBOOK: REMOTE CODE EXECUTION BACKDOORS

One of ShadyPanda’s operations involved five extensions that were later weaponized into an hourly remote code execution (RCE) framework, repeatedly checking an attacker-controlled domain for instructions and executing arbitrary JavaScript with full browser access. The same report describes broad data theft capability — monitoring visited sites and exfiltrating browsing history and browser fingerprint data — while employing anti-analysis tricks (for example, changing behavior when developer tools are opened).

A second, larger operation described by Koi centered on extension spyware. Most notably a widely installed “new tab” extension that collected detailed telemetry such as URLs visited, search queries and click activity, with data routed to infrastructure that Koi reports as being located in China (including Baidu and other endpoints). Reporting based on the same research emphasizes that this wasn’t a one-off malicious upload; it was an extended campaign that used legitimate distribution and automatic updates as the delivery mechanism.

WHY SHADYPANDA MATTERS TO ORGANIZATIONS (NOT JUST INDIVIDUALS)

Browser extensions sit at the crossroads of personal productivity and enterprise risk. Because browsers are where people

authenticate to email, cloud apps and portals, a malicious extension can potentially observe or manipulate web sessions and content in ways endpoint controls may not anticipate. Coverage of the incident also highlights the response dimension: platform operators removed identified malicious extensions, and Microsoft advised administrators to enforce extension policies, audit installed extensions and apply allow/deny lists which is an implicit acknowledgement that extension governance has become a necessary enterprise control.

In other words, ShadyPanda is a case study in how “small” client-side add-ons can become a strategic foothold when they inherit trust through marketplace badges and high install counts. Its most important takeaway may be cultural: treat extensions like any other software, not accessories. Inventory them, justify them and review them continuously.

THE LINUX “XZ UTILS” HACK: CVE 2024 3094 AND THE RISKS OF UPSTREAM COMPROMISE

If ShadyPanda exploited trust in a marketplace, the XZ Utils incident showed what happens when trust in open-source development chain is undermined by programming entities that were deemed trustworthy. The U.S. National Vulnerability Database (NVD) describes CVE 2024 3094 as malicious code discovered in XZ Utils updates, starting with version 5.6.0, where build steps extracted a prebuilt object from disguised test files and modified liblzma (a software library used for compressing and decompressing data and a fundamental component of XZ Utils) during compilation establishing a critical 10 rating.

The CVE 2024 3094 backdoor code was identified on March 28, 2024, and affected XZ 5.6.0 and 5.6.1, with the compromised library capable of altering SSH server behavior so that an attacker possessing a specific private key could remotely execute code. Importantly, Datadog also stresses distribution reality: the backdoored versions were packaged in certain Linux distributions for a limited window, and, to the best of their knowledge, were not broadly shipped in some widely used distros like Ubuntu, Mint or other popular mainstream Linux. CVE-2024-3094 affected some cutting edge



distros for early beta, to unstable releases of Fedora, Debian, Arch, Kali and openSUSE.

HOW THE XZ COMPROMISE WORKED AND WHY IT ALARMED DEFENDERS

Multiple analyses emphasize that this was not a typical “bug” but a supply chain compromise engineered to survive casual review. Reports indicate that the developer for XZ Utils had encountered some personal issues that prevented him from his upkeep of the tool. XZ is what most Linux distros used to the equivalent of winzip and other file compressing/uncompressing software. The developer had an eager helper in his community that participated in writing code for it from time to time. This time, the helper was asked to code an upkeep update that the original programmer didn’t have time to do. The developer didn’t know that the helper was the threat. They had been targeting Linux supply chains to find potential openings to help sneak code in to affect other secure features like SSH authentication — a frightening prospect given SSH’s role in remote administration of servers and other sensitive data targets.

From an organizational perspective, the incident’s significance lies in what it could have enabled: a widely deployed backdoor in a foundational component that would have created systemic exposure. SecurityWeek underscored the breadth of implications because XZ is not only used directly in Linux distributions but also appears as a dependency in other software, amplifying downstream risk. Even though rapid discovery and rollback limited real-world spread, the episode shifted attention to

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the social and operational realities of open source — maintainer trust, release pipelines and the fragility of “everyone assumes someone else reviewed it.”

THE SHARED LESSON: “TRUSTED CHANNELS” ARE THE NEW PERIMETER

ShadyPanda and XZ differ in platform and payload, but both demonstrate a modern attacker strategy: compromise the distribution mechanism, not the end user. ShadyPanda leaned on official browser stores and automatic updates to deliver malicious code into millions of browsers. XZ leveraged upstream release artifacts and build-time obfuscation to slip a backdoor into a foundational library used by Linux distributions.

For organizations, the practical response is not panic; it’s governance. Maintain inventories (extensions and packages), constrain what can be installed, watch for drift (sudden permission changes or unexpected version jumps) and treat “free” ecosystem components as first-class supply chain dependencies. In 2026, “trust” can’t be a binary label. It has to be a continuously evaluated posture.

CALVIN WONG, CISSP, *director of information technology, plans and executes information technology for the Georgia Society of CPAs, overseeing new technology integration, infrastructure maintenance and updates. He is also the liaison between the Society's third-party technology vendors.*

When Acronyms Become Barriers: Improving New-Hire Training for CPAs

by LAURA HARRISON

Many CPAs take pride in being precise with numbers, language, and professional judgment. But the shorthand that helps experienced pros communicate quickly can confuse newcomers. Unexplained acronyms and heavy jargon make it harder to understand and remember key information. This often means fewer questions, more procedural mistakes, slower onboarding, and less confidence, which can hurt long-term engagement. Training materials that assume prior knowledge also widen the gap between learners from different backgrounds. To fix this, trainers should explain acronyms the first time they appear, offer a simple glossary, use plain language when possible, break down concepts step by step, and create opportunities for easy questions and feedback. These changes help learners understand better, build skills faster, and boost retention and morale.

WHY ACRONYMS AND JARGON MATTER IN CPA TRAINING

Acronyms and specialized terms save time for people who share the same background. But training groups usually have varied experiences. New hires come from different states, roles, and backgrounds. When presenters assume everyone knows the same things and don't explain terms, several problems arise:

- **Cognitive overload:** New hires expend limited working memory decoding terms rather than processing concepts, reducing learning efficiency.
- **Silence and perceived incompetence:** Trainees hesitate to ask clarifying questions for fear of appearing unqualified, especially in high-status professions like accounting.
- **Reduced interest and disengagement:** Follow-up in the study links single-presentation misunderstandings to diminished interest in the topic down the line.
- **Unequal onboarding:** Those who decode jargon quickly gain an early advantage; others lag and may never catch up.

WHAT THE STUDIES SHOWED

Studies of new hires conducted between 2024 and 2025 yielded the following key findings:

- New hires reported confusion caused most often by acronyms, unspoken assumptions of shared knowledge, and rapid presenter pace. Many described initial embarrassment at asking simple questions.
- Survey data indicated a meaningful association between experiencing misunderstanding in a session and lower self-reported interest in that topic in subsequent months.
- Outcome: Training that did not explicitly define acronyms or adapt language led to reduced comprehension, participation, and longer onboarding timelines.



PRACTICAL RECOMMENDATIONS FOR CPA TRAINERS AND PROGRAM DESIGNERS

Minimizing the harm of acronyms doesn't mean eliminating technical vocabulary. CPAs use precise terms for good reasons. The goal is strategic, inclusive communication that preserves precision while enabling comprehension.

1. **Front-load definitions:** Give new hires a short, searchable glossary of acronyms and key terms before the first training session. Make it easy to find in the learning system. A one-page "Acronym Snapshot" should list the acronym, full phrase, a brief definition, and an example. Encourage or require a quick pre-read so everyone starts with some basic understanding.
2. **Normalize clear speech:** always define acronyms or technical terms the first time you use them. Avoid repeating them without a quick reminder. Set a simple rule for presenters: say the full phrase and a short definition the first time an acronym appears. For longer sessions, remind the group of key acronyms throughout. This small habit helps avoid assuming everyone knows the terms.

organizational-level steps for you



INSTITUTIONALIZE A GLOSSARY

Assign ownership for creating, updating and disseminating



MAKE ACRONYMS PART OF ONBOARDING METRICS

Include comprehension checks rather than assuming fluency



ALIGN INCENTIVES

Include communication and teaching clarity in performance reviews for staff who frequently present training

3. Use layered materials: Provide two tiers of documentation: a streamlined reference for immediate comprehension (cheat sheet) and a longer resource that dives into nuance for those who need deeper study. Trainers can point learners to the deep-dive resource for follow-up.

4. Train the trainers: Effective presenters explicitly signal complexity (“This is an acronym you may not know; I’ll pause after explaining it”), employ frequent signposting of the session flow, and use scaffolding (simple examples before complexity). A short “train-the-trainer” module on plain language and audience-checking is high-ROI (return on investment).

5. Create safe pauses and micro-checks: Encourage brief, structured pauses where attendees can ask clarifying questions without stigma. Use rapid, anonymous micro-checks (polls, one-click comprehension responses) after each major concept to surface and address confusion immediately.

6. Use teach-back and paired summaries: After a concept or process, ask trainees to briefly rephrase it to a partner (teach-back). This confirms understanding and reveals gaps in real time. Rotating partners across cohorts also promotes cross-pollination of knowledge.

7. Build iterative feedback loops: Collect short, timely feedback at the end of week one, month one, and month three, exactly the cadence used in the study. Use the data to refine glossaries, examples, and pacing. Demonstrating responsiveness encourages future trainees to speak up.

8. Leverage examples, not just definitions: Many terms make sense only in context. Provide one to two brief, practical examples for each key term during training (e.g., how a specific acronym shows up in a peer review report). Case examples close the gap between definition and application.

9. Support concurrent learning with multimedia: Record short explanatory videos that define common acronyms and show them in action. Microlearning modules (three to five minutes) allow new hires to revisit definitions on demand, reducing the pressure to ask questions in front of a group.

10. Foster inclusive norms: Make it explicit that questions about terminology are welcome and expected. Leaders and senior staff should model the behavior by asking clarifying questions themselves occasionally or sharing moments when they had to learn the lingo.

ORGANIZATIONAL-LEVEL STEPS FOR YOU

- **Institutionalize a glossary:** assign ownership for creating, updating and disseminating the glossary across the company.
- **Make acronyms part of onboarding metrics:** include comprehension checks in competency assessments rather than assuming instantaneous fluency.
- **Align incentives:** include communication and teaching clarity in performance reviews for staff who frequently present training.

MEASURING SUCCESS

Apply the same logic used in these studies to evaluate improvements. Use interviews and focus groups to surface trainee perceptions of clarity and psychological safety. Track comprehension poll results, rates of follow-up questions, course completion times, and later measures of topic engagement. Compare cohorts before and after interventions to validate impact.

CONCLUSION

In and across the CPA profession, acronyms and specialized language serve important functions, but left unchecked, they can derail onboarding, mute participation, and reduce long-term engagement with crucial topics. The mixed-methods study of new-hire training confirms that relatively small, low-cost changes defined glossaries, presenter habits that surface assumptions, teach-back practices, and rapid feedback loops materially improve comprehension and trainee confidence. For CPAs designing and delivering training, the ask is simple: preserve the profession’s precision while making its language accessible. Doing so shortens learning curves, builds stronger teams, and ultimately upholds the standards the profession values.

LAURA HARRISON is the senior project manager & peer review specialist at The Georgia Society of CPAs. She is in her final year of a Ph.D. in communication with Liberty University. Questions? Contact her at 404-504-2958.

Member News



FIRM NEWS

CoSurge CPAs has named **David Sulaiman, CPA** as the firm's first employee benefit plan practice leader. CoSurge LLC serves national clients from their Buford, Ga., Jacksonville, Fla., and Greenville, S.C. offices.

Armanino, one of the top 20 accounting and consulting firms in the U.S., announced that it is welcoming the team from **MSTiller (MST)** into the Armanino organization. The MST team expands Armanino's presence across the Southeast with approximately 110 professionals from MST's offices in Georgia and New York.



AWARDS

Corinne Stoddard, granddaughter of GSCPA life member **Don VanLandingham, Sr.** of Ellijay, Ga., won a bronze medal at the 2026 Winter Olympics in the 1500-meter race which ended a 16-year medal drought in the women's speed skating short track competition for the U.S.



IN MEMORIAM

Donald R. Coomer, Savannah, Ga.
Cynthia A. Johnson, Brunswick, Ga.
David L. Kennedy, Jr., Spring Hill, Tenn.
Glenda L. McElrath, Marietta, Ga.
Leon E. Proper, Savannah, Ga.
Matt P. Tolan, Kennesaw, Ga.

SEND US YOUR MEMBER NEWS

Please email promotions, awards, acknowledgements and member news to [Faith Ellis \(fellis@gscpa.org\)](mailto:Faith.Ellis@gscpa.org).

Thank You, 100% GSCPA Membership Participants

Committing to 100% Membership with GSCPA creates ample opportunity for continued education, resources within the profession, and much more. Companies with ten or more CPAs who agree to have every CPA as a member of GSCPA are eligible to receive additional exclusive benefits as participants in this program. Join these Georgia businesses and support the CPA profession and The Georgia Society of CPAs.

JOIN THE 100% MEMBERSHIP PROGRAM

If you are interested in joining our 100% Membership Program or have further questions, please contact Elizabeth Cook at 404-504-2941 or ecook@gscpa.org. More information is available at www.gscpa.org/content/100-Membership.aspx



ALLEN PRITCHETT & BASSETT, LLP
CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS





GSCPA Brings Rising Professionals Program to Savannah

The Georgia Society of CPAs recently brought its established Rising Professionals program to Savannah, Georgia on February 5, 2026. This program is an immersive, hands-on event designed to inspire high school juniors and seniors to explore the many opportunities within the accounting profession.

Since its inception in 2015, originally launched as SHARP by Smith & Howard, the Rising Professionals Program has grown into one of GSCPA's signature initiatives focused on workforce development and career awareness. Since 2016, GSCPA has hosted the program at its Atlanta headquarters, with the 2025 program held in the Forvis Mazars building. This program gives students a firsthand look at the dynamic and diverse opportunities within the accounting profession.

Building on the programs continued success, GSCPA expanded the program's reach to Savannah, further extending its impact across the state. This event was held at Oatland Island Wildlife Center, giving students in the coastal region the opportunity to experience the same engaging programming and meaningful exposure to careers in accounting closer to home.

The Savannah program welcomed over 30 students from two local high schools.

Selection for the program was based on teacher recommendations, emphasizing each student's interest in accounting and demonstrated leadership and community involvement.

The day kicked off with a welcome session led by Monisha Johnson-Scott representing MM Johnson CPA and Denille Bidy of Rushton. Georgia Southern student, Mathurin Griffith then offered attendees a firsthand look at a typical day in the life of a college accounting major. He shared his personal journey toward pursuing the CPA designation, highlighting the challenges, opportunities and lessons he's experienced along the way. The session concluded with an engaging Q&A, where students asked thoughtful questions about navigating coursework, preparing for the CPA Exam, gaining internship experience and building a strong professional network early in their careers.

The event also featured an interactive "Pins and Straws" leadership activity led by Maliece Whatley, an educator at Georgia Southern University, where students learned about different management styles through on interactive group activity.

During the Lunch and Panel Discussion, students heard personal career stories, lessons and advice from an accomplished



group of professionals:

- Denille Bidy, Rushton
- Carrie Connell, Wipfli
- Monisha Johnson-Scott, MM Johnson CPA
- Debbie Thaw, Thaw & Company CPAs
- Maliece Whatley, Georgia Southern University

Throughout the day, students were evaluated by Denille Bidy who recognized those demonstrating exceptional leadership, teamwork, and engagement during the program. At the end of the day, three students were awarded \$500, while two received \$1,000 in scholarships. The success of this program is made possible through the generous support of our sponsors:

- Rushton & The Savannah Chapter
- MM Johnson CPAs
- The Georgia Society of CPAs
- Wipfli

GSCPA continues to expand outreach to Georgia high schools and strengthen its pipeline initiatives to attract the next generation of accounting professionals. For future Rising Professionals events, GSCPA is seeking volunteers, speakers, and scholarship sponsors.

For more information, contact Callie Hammond at chammond@gscpa.org or 404-504-2953.



Supporting Future CPAs Through Scholarships

Raising funds for the many scholarships and programs is a year-long endeavor. Members have multiple opportunities to donate to The Educational Foundation of The Georgia Society of CPAs throughout the year, making it convenient for you to give back to the profession's future.

All GSCPA members are encouraged to donate through one or more available programs. By attracting the best and brightest students to the accounting profession, you have attracted the best and brightest candidates to fill your next open position.

Thanks to your generous contributions, scholarships ranging from \$1,000-\$5,000, for a total of \$164,700, were awarded to over 70 accounting students from 17 different universities and colleges. The Foundation awarded an additional \$15,250 in scholarships through the Chapter Matching Funds Program, and GSCPA chapters granted Georgia universities and colleges \$2,000 in institutional support for a grand total of \$181,950. Students were selected based on their commitment to pursuing a career in accounting, academic performance and leadership skills.

FOR QUESTIONS AND MORE INFORMATION

Please contact Callie Hammond, manager, pipeline initiatives, at chammond@gscpa.org or 404-504-2953.

congratulations to the following scholarship recipients:

APRIO SCHOLARSHIP

- \$2,500 Elizabeth DiPrima, Georgia Southern University
- \$2,500 Michael Matthews, University of Georgia
- \$2,500 Victoria Padgett, Kennesaw State University

BATES, CARTER & COMPANY, LLP SCHOLARSHIP

- \$2,500 Elizabeth Millsaps, Georgia Southern University

BEN BRANNON ACCOUNTING SCHOLARSHIP

- \$4,000 Laila Saulsberry, Albany State University

BENNETT THRASHER PC SCHOLARSHIP

- \$3,500 Christi Cassidy, Mercer University
- \$3,500 Crystal Doan, Kennesaw State University
- \$3,500 Yekaterina Doroshenko, Brenau University
- \$3,500 Alan Gruehn, University of Georgia

BLACKWELL POOLE, LLP ACCOUNTING SCHOLARSHIP

- \$2,500 Thi Mai Thi Nguyen, Georgia State University

COLLINS/MOODY + COMPANY, PC SCHOLARSHIP

- \$2,400 Daniel Crouse, Kennesaw State University
- \$2,400 Hailey Kirkman, Georgia College & State University
- \$2,400 Madeline Taylor, University of Georgia

DELOITTE EXCELLENCE IN ACCOUNTING SCHOLARSHIP

- \$2,000 Suman Das, Mercer University
- \$2,000 Olivia Gratz, Georgia College & State University
- \$2,000 Daniel Phan, University of Georgia
- \$2,000 Maya Steines, Kennesaw State University
- \$2,000 NelSilva Wolf, Georgia Southern University

DONALD W. RHODES SCHOLARSHIP

- \$2,500 Sangayleh Carter, Georgia State University

EDUCATIONAL FOUNDATION OF THE GEORGIA SOCIETY OF CPAs ACCOUNTING SCHOLARSHIP

- \$1,125 Caroline Barsh, University of North Georgia
- \$1,125 Tanner Bronnum, University of Georgia
- \$1,125 Anna Cangelosi, University of Georgia

ways to donate

...



DUES CHECK-OFF

When you receive your dues statement, donate through a check-off with your dues each year. This easy and convenient process allows you to roll your donation in with your membership renewal.



GOLF TOURNAMENT

In the spring, the Foundation's annual golf tournament brings members and colleagues together for a fun-filled day of golf and friendly competition while raising funds for accounting scholarships.

\$3,500 Nick Cook, Kennesaw State University
 \$1,125 Dodley Dortelus, Georgia State University
 \$3,000 Madalyn Ellis, Georgia Southern University
 \$1,125 Anthony Frazier, Georgia State University
 \$1,125 Cidney Hampton, Dalton State College
 \$3,500 Avery Hardee, Georgia College & State University
 \$3,000 Abigail Hardt, Georgia College & State University
 \$1,125 Truett Hoffman, University of North Georgia
 \$1,125 Sofia Legoff Flores, Georgia College & State University
 \$1,125 Christopher Morley, Georgia Southern University
 \$1,125 Grace Morris, University of North Georgia
 \$1,125 Mia Morris, Georgia State University
 \$1,125 Hoai Nguyen, Georgia State University
 \$3,000 Chanelle Porter, Mercer University
 \$3,000 Habib Rahman, University of Georgia
 \$1,125 Jessica Reynolds, University of North Georgia
 \$1,125 Luke Springer, Kennesaw State University
 \$1,125 Sophia St. Clair, Reinhardt University
 \$3,000 Jayla Stinson, Georgia Southern University
 \$1,125 Megan Uta, University of Georgia
 \$3,000 Teresa Vivekananda, University of Georgia
 \$3,000 Serena Xu, University of Georgia

GIFFORD, HILLEGASSE & INGWERSEN, LLP SCHOLARSHIP

\$2,400 Diana Parshina, Georgia Southern University
 \$2,400 Audrey Saunders, University of Georgia
 \$2,400 Jordan Sorah, University of Georgia

HOWARD HERMAN SERVICE AWARD SCHOLARSHIP

\$2,300 Shaniyah Mangham, Kennesaw State University

JAMES P. MARTIN ACCOUNTING SCHOLARSHIP

\$1,000 Benjamin Ryals, Louisiana State University at Alexandria

JULIUS M. JOHNSON SCHOLARSHIP

\$5,000 Ryan Marsh, Georgia College & State University

MAULDIN & JENKINS CPAs & ADVISORS SCHOLARSHIP

\$2,000 Audrey Lesniak, Georgia College & State University

MCNAIR, MCLEMORE, & MIDDLEBROOKS & CO.

\$2,000 Zoey Van O'Linda, Mercer University

RHODES, YOUNG, BLACK & DUNCAN SCHOLARSHIP

\$2,500 Cheyenne Black, Georgia State University
 \$2,500 Victoria Stephenson, Georgia State University

ROBERT LANGE ACCOUNTING SCHOLARSHIP

\$3,500 Jaci Copeland, Brenau University

ROBINSON GRIMES & COMPANY KEITH GRIMES SCHOLARSHIP

\$2,400 Ethan Coalson, University of Georgia

ROBINSON GRIMES & COMPANY ROSS E. ROBINSON SCHOLARSHIP

\$2,400 Talha Ali, University of Georgia

ROBINSON GRIMES & COMPANY SCHOLARSHIP

\$2,400 Hannah Pace, University of Georgia

SWEATT EXCELLENCE IN ACCOUNTING

\$5,000 Trung Pham, Georgia State University

THOMPSON PHILANTHROPIC TRUST SCHOLARSHIP

\$1,000 Tonisha Freeman, Valdosta State University
 \$1,000 Christopher Glass, Point University
 \$3,000 Brooks Johnson, Berry College

WINDHAM BRANNON EXCELLENCE IN ACCOUNTING SCHOLARSHIP

\$2,600 Laura Bracewell, University of Georgia
 \$2,600 Mary Ashley Jacoppo, University of Georgia
 \$2,600 Ryan Sheffield, University of Georgia

WINDHAM BRANNON'S BEN BRANNON SCHOLARSHIP

\$2,700 Will Turner, Georgia College & State University

WINDHAM BRANNON'S BILL BOMAR SCHOLARSHIP

\$2,700 Hayley Michael, University of North Georgia

WINDHAM BRANNON'S FRED WINDHAM SCHOLARSHIP

\$2,700 Karen Flores-Padilla, Kennesaw State University

WINDHAM BRANNON'S JIM DUVAL SCHOLARSHIP

\$2,700 Emily Sutton, Georgia College & State University

WINDHAM BRANNON'S STUART CASHIN SCHOLARSHIP

\$2,700 Karley DeLeon, Georgia College & State University

WIPFLI EXCELLENCE IN ACCOUNTING SCHOLARSHIP

\$2,000 Hannah Wilson, Kennesaw State University

10 FOR 10

This Foundation campaign encourages members to donate \$10 and get at least ten friends and colleagues to donate \$10. This program runs throughout the year.



GIVING NOVEMBER

The Foundation combines Giving Tuesday and Pay it Forward to encompass an entire month to maximize fundraising efforts. As a grassroots campaign, all members are asked to help spread the word about the Foundation.



END OF YEAR GIVING

December marks the annual year-end giving campaign. Your tax-deductible charitable contribution will provide financial assistance for programs, including scholarships.



Join us at Banff National Park for GSCPA's 2026 Annual Convention

Sunday, June 21– Wednesday, June 24, 2026 | Fairmont Chateau Lake Louise, Alberta, Canada

To register: Visit ac.gscpa.org and complete a registration form

The Georgia Society of CPAs 2026 Annual Convention will be held June 21-24, 2026, at Fairmont Chateau Lake Louise in Alberta, Canada. Annual Convention is a family-friendly, four-day event allowing attendees to mix and mingle, make new connections and hear from leadership on professional issues.

Attendees will come together for dinner and drinks at the Opening Reception before three days of on-demand and in-person CPE sessions, local dining at your leisure and exploring the beauty of Lake Louise. CPE topics include professional issues, leadership development and cutting-edge technology.

Attendees should plan to participate in the GSCPA Annual Business Meeting which features all the Society has accomplished over the past year and plans for the upcoming year. In addition, the Chair's Reception and Dinner will bring members together to honor the 2025-2026 chair of the board, James K. Underwood.

FAIRMONT CHATEAU LAKE LOUISE

Surrounded by soaring mountain peaks, the majestic Victoria Glacier and a glistening emerald lake, Fairmont Chateau Lake Louise offers five-star luxury amid unparalleled natural beauty. Located within Banff National Park in Alberta, Canada, this historic resort offers views of Lake Louise and/or the Canadian Rockies from every room. Explore scenic hiking trails, sightsee, kayak or canoe in stunning turquoise waters during your visit. Indulge with a spa treatment before savoring seasonally inspired cuisine on site.

RESORT RESERVATIONS

The GSCPA room block is currently open. To secure your reservation, visit the link on the annual convention website: ac.gscpa.org. Please see hotel website for tax and fee information and the cancellation policy. This booking link is valid only for select room types and the specific event dates: Sunday check-in and Wednesday check-out. Please adjust the dates at the top of the booking page when making your reservation. Requests for additional nights are not guaranteed and must be inquired about via email using your confirmation number. As with all room blocks, space is limited.

CONVENTION REGISTRATION

Registration is available on the website: ac.gscpa.org. If you have any questions as you make your travel arrangements, please contact Callie Hammond at chammond@gscpa.org. Please note: attendees are responsible for their own travel expenses.



schedule at-a-glance

SUNDAY, JUNE 21

1 – 5 p.m.	Registration and Exhibits Open
2 – 4:50 p.m.	Suggested Time to Complete On-Demand CPE
6 – 9 p.m.	Opening Reception and Dinner
9 – 10 p.m.	Hospitality Event

MONDAY, JUNE 22

7:30 – 9 a.m.	Breakfast and Exhibits Open
ALL DAY	Open day to explore the area
2 – 4:50 p.m.	Suggested Time to Complete On-Demand CPE
6 p.m.	Past Presidents/Chairs Cocktail Reception and Dinner (Invitation Only)
6 p.m.	Dine on your own

TUESDAY, JUNE 23

7:30 – 9 a.m.	Breakfast and Exhibits Open
9 a.m. - 1 p.m.	Open morning to explore the area
1 – 1:50 p.m.	In-Person, Calvin Wong – Tech Update
2 – 2:50 p.m.	In-Person, Annual Business Meeting
3 – 3:50 p.m.	In-Person, Boyd Search – Issues Update
6 – 9 p.m.	Chair's Cocktail Reception and Dinner
9 – 10 p.m.	Hospitality Event

WEDNESDAY, JUNE 24

7:30 – 9 a.m.	Breakfast and Exhibits Open
9 – 12:15 p.m.	Suggested Time to Complete On-Demand CPE



The Value of Your GSCPA Membership

As an accounting professional in Georgia, the CPA profession benefits from and takes pride in your contributions every day. That pride works in both directions. You are one of over 22,000 CPA professionals in Georgia, and what better way to show pride in your profession than to be a member of the only professional organization in Georgia that is working for you, with you in mind, advancing the accounting profession. Your profession.

With that partnership in mind, GSCPA sincerely hopes that you are and will continue to take advantage of the countless GSCPA member benefits that are right at your fingertips. For more information on the many advantages of your membership in The Georgia Society of CPAs, visit the My GSCPA area of the GSCPA website, www.gscpa.org, or call the Member Services Department at 800-330-8889, extension 2986.

Renew Your Membership Today!

500+ SUPERIOR EDUCATIONAL EVENTS

- \$100 possible savings per event as a GSCPA member
- 500+ events annually
- 150+ live stream events
- 1,000+ on-demand courses

NEWS RESOURCES TO STAY RELEVANT

- *Current Accounts* - GSCPA's bi-monthly magazine
- *The Voice* - A curated smart email with current accounting news and the latest in GSCPA upcoming events
- Gscpa.org - 24/7 access to our CPE event catalog, professional updates and videos, and other exclusive member benefits
- Social Media - Follow us on Facebook, LinkedIn, Instagram and YouTube to stay up-to-date on issues and events concerning the profession and your membership

AN ADVOCATE FIGHTING FOR YOUR INTERESTS

NETWORK WITH NEARLY 12,000 MEMBERS

Find your local GSCPA Chapter

VOLUNTEER OPPORTUNITIES

- Advisory councils, committees and task forces
- Community involvement
- Serve on the board of directors or leadership council

THE EDUCATIONAL FOUNDATION

Encouraging the best and brightest students to become CPAs through scholarships, leadership programs, and career planning resources is crucial to sustaining and advancing the profession.

GSCPA-PAC, ONLINE CAREER CENTER, ISSUE MONITORING, STUDENT INITIATIVES AND MORE!

renew your membership online

VISIT WWW.GSCPA.ORG

Log in to your account with your username and password

Under the drop down category MY GSCPA, click PAY MY DUES

From there you can choose to renew your individual or multiple memberships for your convenience

GSCPA's Biggest CPE Event of the Year: 2026 Southeastern Accounting Show

Plan to attend GSCPA's premier accounting conference in person August 26–27, 2026 at the Atlanta Marriott Northwest Galleria in Atlanta, Ga. and choose from over 30 sessions for a completely customized 18 possible hours of CPE. The Southeastern Accounting Show is a one-stop shop for exploring the most recent accounting updates and issues led by local and national experts in the field while making face-to-face connections with your peers in the industry.

Attendees will walk away with actionable skills and valuable guidance to lead their businesses and clients. Full agenda coming soon. Registration and details available at www.gscpa.org.

VIRTUAL PRE-CONFERENCE ETHICS WORKSHOP: AUGUST 25

4 Hours of Ethics CPE including 1 hour of GA Specific Ethics
\$125 exclusive add-on fee for SEAS attendees when registering for the Southeastern Accounting Show

THIS YEAR AT SEAS

- **Four tracks of study to choose from:** Accounting & Auditing, Tax, Business & Industry, and Trending Topics
- **Day 1 General Session:** Accounting Educator Panel with Peter Demerjian, Georgia State University; Ellen Best, University of North Georgia; Brad Schafer, Kennesaw State University; Margaret Christ, University of Georgia
- **Day 2 Early Session:** Leading by Design: Building an Ethical Culture in the Age of AI with Jon Lokhorst, Your Best Leadership, LLC
- **Day 2 General Session:** Economic Update with Kevin Dancy, vice president and regional executive at the Federal Reserve Bank of Atlanta

PRICING

Early Registration by 7/26/2026:
\$529 Members, \$629 Non-Members
Standard Registration:
\$589 Members, \$689 Non-Members

REGISTER TODAY

Register at www.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3.



SAVE \$60 BEFORE JULY 26!
Scan QR code to visit the SEAS website and register. Early Fee ends 7/26/25.

just a few of the confirmed topics:

ACCOUNTING & AUDITING

- Accounting & Auditing Update with Jaclyn Veno, Galasso Learning Solutions
- Fraud Real World Stories with Brandi Steinberg, IAG Forensics & Valuation
- Internal Controls Utilizing AI with Jeff Ritchie, Fust Charles

TAX

- Business/Corporate Tax Update with JJ the CPA
- Individual Tax Update with JJ the CPA
- Employee Retention Credits with Hale Sheppard, Eversheds Sutherland
- IRS Organization Developments with Thomas Cullinan and Charles “Chuck” Rettig, Chamberlain, Hrdlicka, White, Williams & Aughtry

BUSINESS & INDUSTRY

- Alternative Practice Structures including Private Equity Panel Discussion
- Elevate Your Focus with Marcey Rader, RaderCo
- Business Law Update

TRENDING TOPICS

- Co-Pilot and Microsoft 365 with Greg Creech, Techedutainment Services, Inc.
- Co-Pilot and Excel with Greg Creech, Techedutainment Services, Inc.
- How to Sharpen Your Team’s Critical Thinking Skills with Jon Lokhorst, Your Best Leadership, LLC
- Tech Talk with Calvin Wong, The Georgia Society of CPAs

Audit Staff Training Series

GSCPA now offers staff development live stream training events specifically for audit staff. All audit staff training events are taught by Jaclyn Veno, CPA of Galasso Learning Solutions LLC and provide 16 hours of technical auditing CPE credit. These training events are broken into four separate four-hour sessions.

Register at www.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3.

LEVEL 1: NEW HIRES AND INTERNS

Level 1 Audit Training covers the basics of auditing that new auditors need for success in their careers. Qualifying for 16 auditing CPE credits, this live virtual training is broken into four separate four-hour sessions. The training will explain how to audit cash, inventory, expenses and payables, as well as property, plant and equipment. It will also introduce the basic assertions and risks applicable to these accounts. Additionally, it will provide an introduction to ethics and professional skepticism, risk assessment, internal control fundamentals, and best practices for work papers and audit documentation.

LEVEL 2: EXPERIENCED ASSOCIATE

Level 2 Audit Training builds on the foundation laid in Level 1 by introducing more complex audit areas. Qualifying for 16 auditing CPE credits, this live virtual training is broken up into four separate four-hour sessions. The training will explain how to audit prepaid expenses, revenue and receivables, investments, and accounting estimates. It will also build on the internal control fundamentals by demonstrating how to perform walkthroughs of the revenue cycle, as well as covering best practices in how to handle client interactions in a professional manner. Learners will also explore other types of engagements including preparation, compilation and reviews.

LEVEL 3: NEW SENIORS

Level 3 Audit Training is designed for new seniors who have supervision and review responsibilities, while still having accountability for key audit areas. The curriculum includes journal entry testing, analytical procedures, sampling, auditing contingencies and going concern, and the use of an auditor's specialist. Throughout the series, we will provide context on what constitutes sufficient appropriate audit evidence and will also introduce trends in financial statement fraud. In addition to honing their technical competencies, the curriculum will introduce power skills including project management, feedback, and delegation to support your new seniors as they take on their newly expanded client-facing role.

LEVEL 4: EXPERIENCED SENIORS

Level 4 Audit Training covers the important role of the experienced senior in risk assessment planning. Review the requirements for each phase of risk assessment. The risk assessment standards also require auditors to understand the entity and its environment including internal controls. Auditors must identify internal controls relevant to the audit and determine whether certain controls are appropriately designed and implemented. This course will walk through how auditors should identify controls and evaluate whether they are properly designed. The second week will include round tables with discussion of best practices in the area of planning, preliminary analytics, data analytics, preparing clients and staff for new pronouncements, project management, identifying value added services, and reviewing workpapers. Teams will also be assigned a topic to prepare a presentation for the entire class on the last day. We'll close with a game show to apply what we learned, with the winning group taking home a prize.

PRICING

Early Bird Registration (30+ days out): \$609 GSCPA Members, \$709 Non-Members
Standard Registration: \$659 GSCPA Members, \$759 Non-Members

upcoming events

AUDIT STAFF TRAINING LEVEL 1: NEW HIRES AND INTERNS

June 15, 17, 22, 24 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV1-1

October 19, 21, 26, 28 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV1-2

AUDIT STAFF TRAINING LEVEL 2: EXPERIENCED ASSOCIATE

June 16, 18, 23, 25 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV2-1

October 20, 22, 27, 29 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV2-2

December 7, 9, 14, 16 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV2-3

AUDIT STAFF TRAINING LEVEL 3: NEW SENIORS

May 18, 20, 27, 29 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV3-1

December 8, 10, 15, 17 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV3-1

AUDIT STAFF TRAINING LEVEL 4: EXPERIENCED SENIORS

May 19, 21, 26, 28 | Live Stream
12:30 - 4:30 p.m.
Event Code: GLEV4-1

GSCPA's Summer Conferences

Conferences cover a variety of interest areas to enhance your role as a CPA. Attendance options include virtual via live stream and in-person. Register online at www.gscpa.org or call 800-330-8889, Option 3.



REAL ESTATE CONFERENCE

June 18, 2026 | 8 a.m. – 4:25 p.m. | Sandy Springs Performing Arts Center

In-Person Event: 13001 | Live Stream Event: LS13001 | 8 Hours Technical CPE Credit

This conference provides specialized knowledge with a commercial real estate update, current economic update, cost segregation guidance and tax and estate planning topics. Address current issues with sessions on AI and mortgage fraud and learn more about strategies around estate planning and opportunity zones. Attend in-person for a networking opportunity with peers to make connections across the profession. This conference will strengthen your understanding of the current market to better lead your business and clients.



ARTIFICIAL INTELLIGENCE CONFERENCE

June 30, 2026 | Live Stream Event: LS13030 | 8 Hours CPE Credit

Now is the time to learn how you can get started with AI, immediately benefit from AI solutions and harness the power of ChatGPT, Bard and Copilot. This conference is designed specifically for CPAs and CFOs navigating the rapid integration of AI while managing potential privacy, security, compliance and reliability issues. Discuss AI-related trends, solutions and data analysis tips. Supercharge your productivity and learn more about AI-powered marketing strategy for your business. You will learn from practical, real-world illustrations demonstrating how you can gain a competitive edge using AI-driven automation.

Only 42% of accountants automate engagement letters. Do you?

“GoProposal allows you to make massive gains almost overnight in both profitability and customer experience. I simply wouldn’t run our business without it now.”

Ross Murray
Director of Acumen Accountants

GoProposal automates pricing, proposals and engagement letters. A triple threat.

- Standardize your scoping
- Impress clients with speedy proposals and renewals
- Nurture your client relationship
- Engage with clients efficiently
- Communicate key dates
- Manage client records all in one place

Get started with GoProposal by Sage
Visit us online or contact us
at **1-866-565-2726**



BUSINESS SERVICES



Helping Accountants write their next chapter.

Get powerful, yet practical insights to help you plan a successful exit from your firm. Download your free Succession Planning Guide by visiting www.poegroupadvisors.com/plan. Let us help you find your right fit firm. Bank financing is available! Visit our website www.poegroupadvisors.com for resources and to see current listings. Email cpoe@poegroupadvisors.com



Accounting Practice Academy (APA)

Don't work more than 40 hours this tax season. Join our online community led by industry expert and thought leader, Brannon Poe, CPA to learn the methods you need to build the practice you want. www.accountingpracticeacademy.com

POSITIONS AVAILABLE

Are you a Tax Senior/Tax Manager? We need you if you want mostly remote work, are self-motivated, and want to be with a fantastic team! We are a growing Tax/Consulting Practice based in Dunwoody. Currently we are a 1 CPA Practice with 8 staff (FT and PT). Our sister companies handle Financial Advisory, Insurance, and Financial Education (Rockin' Finance), so lots of room to expand with us! Great benefits! Contact Felicia or Arie at: Info@LifeSBusiness.com

PRACTICES FOR SALE



Accounting Practice Sales is the largest marketer of CPA firms in the U.S. The reason? Proven success with more than \$1.7 Billion in practice sales! Contact us to receive a FREE valuation of your practice or for a confidential, no obligation discussion of your situation. 888-847-1040 x2 or Wade@APS.net. Featured Listings for Sale (gross revenues shown):

- West Georgia CPA \$660K
- Cobb County Tax \$382K
- NE Georgia Tax \$248K; 89K
- Midtown Atlanta Tax \$215K
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Hybrid CPA firm for sale in Atlanta Metro - listing ID GA3021. Asking price \$800,000. This well-established hybrid CPA firm offers personalized in-person service with the convenience of remote capabilities—making it the best of both worlds. All but one team member work remotely, and the team enjoys generous flexibility in the off-season. With a loyal and steadily growing client base, the firm has earned a strong reputation for responsiveness, quality, and comprehensive service offerings, which include audits, compilations, and attestation work. For buyers not seeking audit work, that segment could be carved out or delegated to an experienced staff member. Priced attractively at just a 1x multiple of projected gross revenue, this practice represents a rare opportunity to acquire a stable, growing firm with built-in flexibility and significant potential for expansion. Inquire at <https://poegroupadvisors.com/practice/ga3021/>

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Faith Ellis: fellis@gscpa.org

Current Accounts Self-Study Test

Earn two hours of CPE by taking the self-study test provided in each issue of *Current Accounts*. Answer the 10 questions based on content in *Current Accounts* and submit your answers to GSCPA. Receive a grade of 70% or better and earn two hours of CPE credit. All *Current Accounts* self-study tests are available for two years from the issue date.

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1. Go to caselfstudy.gscpa.org.
2. Click on "Register Here" for the appropriate issue.
3. After registering, you will receive an email confirmation with a link to the self-study test. Look for "CURRENT ACCOUNTS SELF-STUDY TEST" in the body of the email.
4. Complete the test and click "Submit" when you are finished.
5. Print the confirmation page for your records.

PRINT INSTRUCTIONS

1. Detach this page from *Current Accounts*.
2. Take the test, recording your answers on the answer sheet by filling in the appropriate circle.
3. Complete the registration and payment information. Payment must be submitted with the test. Print clearly.
4. Email this page to the CPE Department at cpe@gscpa.org or mail this page along with your payment to:

The Georgia Society of CPAs
Current Accounts Self-Study Test
5405 Windward Parkway, Suite 300
Alpharetta, GA 30004

PRICING

	Online	Print
Members	\$35	\$40
Nonmembers	\$60	\$70

TEST RESULTS

Upon completion of the test, your answers will be graded and within two business days you will either receive an Event Acknowledgement stating you passed the test along with certificate of attendance or an email stating you did not pass along with a link to retake the test.

QUESTIONS

If you have any questions about this test, please contact the CPE Department at 404-504-2985.

ATTRIBUTION

The self-study test is developed and written by Lowell Mooney, CPA, Ph.D., professor of accounting at Georgia Southern University.

MAY/JUNE 2026 TEST NO. CA260506

1. (A) (B) (C) (D)
2. (A) (B) (C) (D)
3. (A) (B) (C) (D)
4. (A) (B) (C) (D)
5. (A) (B) (C) (D)
6. (A) (B) (C) (D)
7. (A) (B) (C) (D)
8. (A) (B) (C) (D)
9. (A) (B) (C) (D)
10. (A) (B) (C) (D)

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Card Number _____ Exp. Date _____

Name as it appears on card _____

Signature _____

HOUSE BILL 148: FIVE REAL-LIFE STORIES BEHIND GEORGIA'S NEW CPA PATHWAYS

1. Which statement BEST reflects how the article frames the early effect of HB 148?

- A. As a technical law change whose impact will not be visible for many years
- B. As a change that is already affecting real people's education, career plans, and sense of possibility
- C. As a narrow administrative update with little meaning outside licensing boards
- D. As a law that mainly benefits large accounting firms

2. Which of the following is NOT a broad impact of HB 148 highlighted in the article?

- A. Greater flexibility for people at different life and career stages
- B. New momentum for the CPA pipeline
- C. More opportunity for individuals to align licensure with their own circumstances
- D. A guarantee that every applicant will automatically meet all licensure requirements without review

2026 GEORGIA LEGISLATIVE SESSION: WHERE TAX POLICY LANDED & WHAT IT MEANS FOR CPAS

3. According to the article, Georgia's general tax policy direction from the 2026 session includes all the following EXCEPT:

- A. Fully conforming Georgia law to all recent federal tax changes
- B. Lowering income taxes over time
- C. Moderating property tax growth
- D. Using targeted tax provisions to support selected sectors

4. The income tax changes under HB 463 make which of the following more important for CPAs?

- A. Multi-year planning
- B. Timing of income and deductions
- C. Evaluating how the value of credits and deductions may change over time
- D. All of these

THE RISE OF AUTOMATION IN TECHNICAL ACCOUNTING: TOOLS, TRENDS AND TRANSFORMATION

5. The article suggests that organizations can get AI wrong in all the following ways EXCEPT:

- A. Resisting AI completely and continuing manual work out of habit
- B. Treating AI output as a starting point that still requires professional scrutiny
- C. Blindly accepting AI-generated output without substantive review
- D. Over relying on tools without maintaining human accountability

6. What does the article identify as especially important when automation and AI are integrated into technical accounting processes?

- A. Reducing documentation to save time
- B. Allowing AI tools to determine final accounting policy elections automatically
- C. Limiting external auditor involvement until after implementation
- D. Clear traceability of judgments, inputs, approvals, and overrides within the control environment

UNDERSTANDING THE UPS AND DOWNS OF CFO DECISION-MAKING

7. As AI produces more detailed analysis, the article says CPAs add value primarily by:

- A. Replacing operational leaders in the decision-making process
- B. Focusing only on producing more reports
- C. Explaining what the data means, why it matters, and how it should shape next steps
- D. Reducing communication so decisions can be made faster

FROM TRUSTED TO THREAT: A NEW ERA OF CYBER RISK IN THE DEVELOPMENT SUPPLY CHAIN

8. Which statement BEST captures the article's central message?

- A. Trust itself has become a target, as attackers exploit software supply chains and other trusted distribution channels.
- B. The main cyber threat today is employees using weak passwords.
- C. Open-source software is always more dangerous than commercial software.
- D. Cybersecurity is primarily a technical issue with little relevance to governance.

9. What do the ShadyPanda campaign and the XZ Utils backdoor have most in common?

- A. Both relied mainly on tricking users into opening suspicious email attachments
- B. Both show how attackers can abuse trusted distribution mechanisms rather than attacking end users directly
- C. Both affected only individual consumers, not organizations
- D. Both were caused by ordinary coding mistakes

WHEN ACRONYMS BECOME BARRIERS: IMPROVING NEW-HIRE TRAINING FOR CPAS

10. Which statement BEST captures the article's central message?

- A. Technical language should be avoided entirely in CPA training.
- B. Acronyms and jargon are harmless provided the presenter is experienced.
- C. CPA training should preserve precision but make terminology easier for learners to understand.
- D. New hires should be expected to learn unfamiliar language on their own.

My Journey to Starting an AI-Native Accounting Firm

by CHARLES BARMORE, CPA, CFE

Please Note: The views and interpretations reflected below are those of the author and do not necessarily reflect an expression of opinion on the part of The Georgia Society of CPAs.

I spent the first six years of my career at a traditional accounting firm doing things the way they've always been done: tax returns, workpapers, review notes and everything in between. It was solid work, and I learned the fundamentals that still guide everything I do today. But somewhere along the way, I started feeling a gap between what the profession could be and what I was experiencing day-to-day. So I left.

I took a role in government, then entered the tech world by joining a SaaS company where I led the buildout of the tax department for a bookkeeping platform, while also working on the product side. It was the first time I'd straddled both accounting work and technology development, and it confirmed what I'd been feeling: there was a better way to do this work, and technology was at the center of it.

FEBRUARY 2025: THE REALIZATION

By that point, I had been using AI models for nearly a year, trying to automate pieces of the tax prep workflow, with mixed results at best. Then a new model was released. I ran the same task with the same inputs I had used countless times before. The difference was immediate. Overnight, the thing I'd been struggling to get AI to do for months just worked.

That moment changed how I thought about everything. Not because one task got automated, but because of what it implied. If the capability jump between two model releases was that significant in only a matter of months, where would this technology be in six months? 12 months? 18 months? I wasn't watching a novelty. I was watching a fundamental shift in what could be accomplished.

I decided to go all in. Over the following months, I stress tested these models against real tax scenarios. I learned how to structure prompts to get consistent, reliable output. I compared models to understand which ones were better suited for specific tasks. I broke things, rebuilt them and started developing the guardrails that would eventually become central to how I work.

AUGUST 2025: THE SHIFT

In August 2025, a recruiter reached out about a San Francisco-based startup looking for an "AI obsessed tax expert." They hadn't

figured out the product yet and didn't know much about accounting, but they were convinced these models were going to disrupt the industry. I had developed a similar belief, so I accepted the role, stepped onto the front lines of AI, and began building a tax product from scratch, powered entirely by AI.

It was in that role that I began working closely with computer engineers and some of the most AI native people I've ever met. For months, we educated each other on our respective domains. I explained tax law and accounting; they showed me how these models functioned beneath the surface. That exchange changed everything. I realized most people, including myself, were barely scratching the surface of what these systems could do.

The real unlock came when I was introduced to what people refer to as "coding agents." Up to that point, I had primarily used large language models in my work, but these coding agents were different. Instead of simply generating text, they could write and execute structured logic to solve problems systematically. The same model that might feel inconsistent in a chatbot setting could, when deployed as an agent, work through complex workflows step-by-step.

As someone with no engineering background, this was eye-opening. For the first time, I wasn't just drafting emails faster; I was automating real work. I started reconciling transactions against invoices and bank statements, standardizing messy client workpapers into a consistent format, and structuring large volumes of information into usable outputs. Tasks that once took hours or days were suddenly taking minutes. Not because the thinking disappeared, but because the mechanics did.

That's when it clicked: the startup work was interesting, but going back into public accounting to build an AI native CPA firm from day one, powered by these models and coding agents, felt not only possible, but genuinely exciting.

JANUARY 2026: THE LAUNCH

I launched Barmore CPA at the beginning of this year with AI embedded into the foundation of how the firm operates. That includes facilitating clearer communication with clients, building internal tools and workflows that reduce the mechanical load traditionally associated with

much of our work, and rethinking how time is allocated across engagements. None of that comes at the expense of data security or client confidentiality. I'm deliberate about what information enters AI systems, and responsibility for every final deliverable rests with me as the CPA. It's critical not to lose sight of the duties and responsibilities entrusted to us by the bodies that govern our profession.

My goal isn't scale for its own sake. It's to build a firm intentionally designed around AI and, in doing so, demonstrate what a modern CPA practice can be, and how these tools can be leveraged safely and appropriately, without compromising the responsibility and trust our clients place in us. We are arguably among the most well-positioned professionals to shape how these tools are used. We have the training, the ethical framework, and the professional standards to adopt AI the right way. What we do with it still comes down to what it

always has: competence, integrity and the professional judgment this credential demands.

I'm not suggesting anyone overhaul their practice tomorrow. What I am suggesting is that we think critically about where these tools might reduce friction in our own workflows. Experiment carefully. Apply guardrails. And let professional judgment guide the decisions we make.

These tools are improving at a pace that's difficult to ignore, and AI is already embedded in many of the systems we use every day, from email to documents to call recordings.

The question isn't whether AI will change public accounting. It's whether we'll be the ones shaping how it happens.

I intend to be intentional about that. I hope more of us will be.



CHARLES BARMORE, CPA, CFE is co-founder of Barmore CPA. He has led tax and financial planning at a billion-dollar fintech, managing a team of AI agents to deliver personalized planning at scale. Before that, he worked nearly a decade in public accounting — audits, tax, advisory — for Barmore Hammond.

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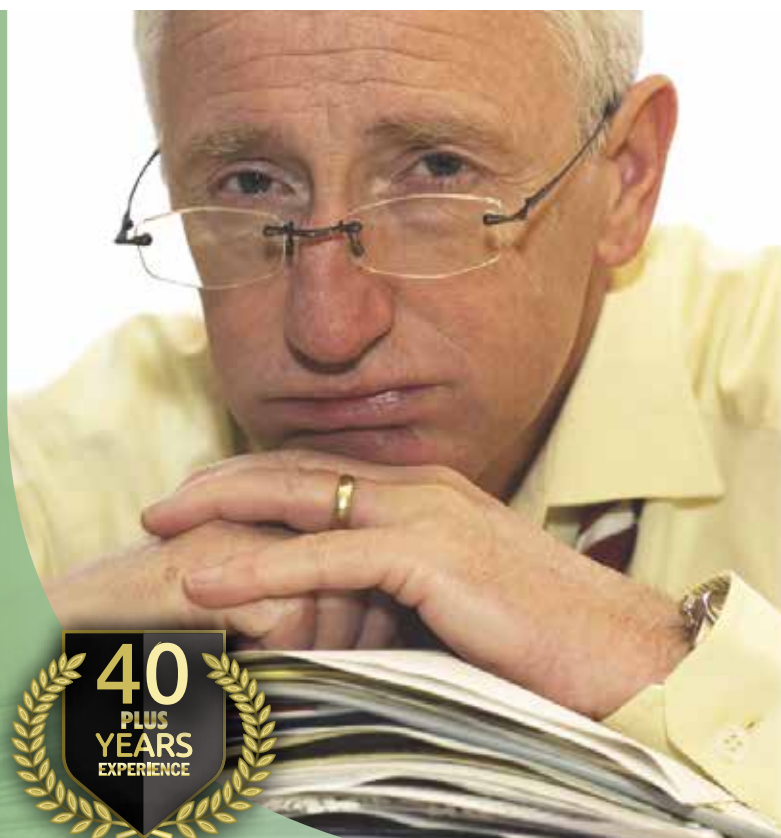
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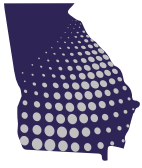
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