



Contact:

Bonnie Buol Ruszczyk
Accounting MOVE Project
404.423.4433
bonnie@accountingMOVEproject.com

Staying Isn't Advancing: 2026 Accounting MOVE Project Finds Caregiving Is Quietly Stalling Accounting Careers

MOVE's new research examines caregiving's impact on careers and leadership pipelines and recognizes the 2026 Best Firms for Women and Equity Leadership.

ATLANTA, GA, October 22, 2026: Every firm in the 2026 Accounting MOVE Project has watched employees cut back hours or change schedules to manage caregiving. Nearly half have seen people slow their path to partnership or turn down leadership roles. Not one has calculated what that is costing them.

[The 2026 Accounting MOVE Project](#) found that 65% of firms surveyed have seen caregiving influence career progression during the past year, with mid-career professionals most often affected. Forty-seven percent have seen employees defer or slow promotion or partnership, and 47% have seen employees decline leadership opportunities. Forty-one percent have experienced resignations related to caregiving.

Yet firms are only beginning to understand the broader business implications. Fifty-nine percent say caregiving has definitely or possibly contributed to turnover during the past two years, and 53% believe it is affecting their partner and leadership pipelines. None of the firms surveyed has quantified the cost of caregiving-related turnover.

"Accounting firms have spent years talking about the talent shortage, but we may be overlooking what's happening to experienced people who are already here," said Bonnie Buol Ruszczyk, president of the Accounting MOVE Project. "Caregiving responsibilities can change how much someone can take on at a particular point in their life without changing what they're capable of over the course of their career. Firms that can recognize that difference have a better chance of keeping talented people on the path to leadership."

The annual Accounting MOVE Project examines the factors that help women advance in public accounting and the workplace practices that can either support or impede that progress. Now in its 17th year, MOVE tracks women's representation across career levels while examining the policies, practices, and workplace experiences that influence advancement.

Caregiving Is More Than a Scheduling Issue

Childcare remains a significant challenge, but it is only part of today's caregiving story. All firms surveyed reported seeing employees manage childcare responsibilities, 76% have seen employees caring for aging adults, and 65% have seen employees simultaneously caring for children and aging family members. Seventy-six percent said caregiving responsibilities fall primarily on women, although men are affected as well.

Firms have responded with flexibility. Every firm surveyed offers remote or hybrid work, and 94% offer flexible scheduling. But the MOVE findings raise a more complicated question: What happens to someone's career after they use that flexibility?

"Flexibility can help someone stay employed, but staying isn't the same as advancing," Ruszczuk said. "If using flexibility means losing access to important assignments, client relationships, or leadership opportunities, we've solved one problem while creating another."

If firms want to retain experienced talent for the long term, they need career paths that can accommodate periods when the traditional route to leadership doesn't fit an employee's circumstances. Yet only 24% of firms have a formal, documented alternative pathway to partnership, while another 47% handle alternative paths informally.

Women Are Well Represented in the Pipeline, but the Top Still Looks Different

Women represent 55% of employees at MOVE firms and at least half of professionals at every level from associate through director. Representation drops at the highest levels, however, with women accounting for 42% of partners and principals and 41% of management committee members.

The gap is greater for women of color. They represent 35% of women associates but 22% of women managers, 17% of women senior managers, and 11% of women partners and principals. Overall, women of color account for just 5% of all partners and principals at firms surveyed this year.

The findings also suggest a gap between offering advancement programs and measuring their results. Formal mentoring and career coaching are widespread, yet only 18% of firms report leadership pipeline data to executives by gender, and just 24% evaluate the effectiveness of advancement programs by gender or ethnicity.

"Offering mentoring, career coaching, and other programs is one thing. Knowing whether they're actually helping people advance is another," Ruszczuk said. "If firms aren't tracking what happens afterward, they don't really know whether those efforts are helping people gain influence, build the experiences they need, and reach the next level."

Inside the 2026 Accounting MOVE Project Report

The 2026 report goes beyond the numbers to examine what women's careers look like as firms respond to changing expectations, caregiving demands, and continued pressure to develop and retain experienced professionals.

Among the topics explored in this year's report:

- **The State of Women in Accounting:** Where women are gaining ground in the leadership pipeline and where gaps remain.
- **Why Caregiving Is Getting So Much Attention Now:** The demographic, economic, and workplace forces bringing a longstanding issue into sharper focus.
- **The Career Cost of Caregiving:** Firms overwhelmingly say caregiving falls on women, yet most can't say whether women pay a bigger career price for it. We look at why that gap matters and what it may be hiding.
- **When Flexibility Works:** What separates flexibility that protects a career from flexibility that merely keeps someone employed, including workload management, trust, caregiver visibility, and consistent policies.
- **Money, Opportunity, Vital Supports, and Entrepreneurship:** What the 2026 findings reveal about the four MOVE factors and where firms are making progress or still have work to do.
- **What Firms Can Do Next:** Practical questions and recommendations firms can use to examine their own career paths, leadership pipelines, flexibility, and support systems, starting with the managers who aren't yet ready for the caregiving conversation.

Throughout the report, examples illustrate how accounting firms are approaching these challenges and where opportunities remain to strengthen the employee experience and leadership pipeline.

Explore the findings, firm examples, and recommendations in the full [2026 Accounting MOVE Project report](#).

Recognizing Firms Advancing Women

The Accounting MOVE Project also recognizes firms where women are advancing into leadership and the workplace practices supporting that progress are evident.

The **2026 Best Firms for Women** recognizes firms with strong representation of women across career levels and demonstrated success in the MOVE factors of Money, Opportunity, Vital Supports, and Entrepreneurship. *Winning firms are listed in alphabetical order.*

- **Abbott, Stringham & Lynch:** With women holding 53% of partner and principal positions and 80% of director roles, Abbott, Stringham & Lynch demonstrates strong female leadership representation. The firm also takes a practical approach to workload management, using scheduling technology to monitor capacity and redistribute assignments when necessary. Regular coaching, defined career paths, and individualized flexibility help employees pursue advancement while managing changing personal responsibilities.
- **Baker Tilly:** At a firm of nearly 13,000 professionals, women hold meaningful influence over Baker Tilly's direction and growth, as reflected in their representation on the senior leadership team and management committee. Baker Tilly uses established practices to support equitable compensation, alongside professional development and caregiving resources that help support women's advancement and representation in firm leadership.

- **BeachFleischman:** BeachFleischman's leadership pipeline is particularly strong, with women representing 69% of managers, 75% of senior managers, and 63% of principals. The firm also stands out for its formal, clearly communicated alternative pathway to partnership. By making different routes to leadership visible and accessible, BeachFleischman helps employees pursue advancement without assuming that every successful career must follow the same path.
- **BPM:** BPM stands out for its advancement of women of color, who represent approximately 41% of its women partners. Women also hold 65% of manager positions and 34% of partner and principal roles. Along with its extensive caregiving supports, BPM invests in women's growth through intentional leadership development, with mentoring, sponsorship, and stretch opportunities that prepare them for senior roles. Its culture of authentic colleague engagement gives all employees a voice in shaping how the Firm grows, serves clients, and supports one another.
- **Clark Nuber:** Clark Nuber continues to demonstrate exceptional results in women's advancement, with women holding 68% of partner and principal positions, 67% of management committee seats, and 83% of senior manager roles. These numbers reflect a culture that invests in women throughout their careers and provides individualized career and business development support and flexibility as their needs and priorities change. Its consistently strong leadership representation is part of a broader people-centered approach designed to create an environment where everyone can thrive.
- **HBE:** HBE combines strong female leadership representation, with women holding 47% of partner positions, and a distinctive approach to workload management. Annual planned-hours worksheets and its PracticeERP system help employees and managers establish realistic expectations and adjust workloads around individual circumstances. The firm also offers a formal, clearly communicated alternative pathway to partnership, reinforcing its commitment to making career advancement compatible with changing personal responsibilities.
- **James Moore & Co.:** James Moore maintains a balanced leadership pipeline, with women holding approximately 55% of manager positions, 56% of senior manager and director positions, and 46% of partner and principal roles. The firm supports advancement through defined career paths and individualized flexibility, while its pay equity dashboard provides greater visibility into compensation across demographic groups. Together, these practices support a workplace where women have opportunities to advance at every career stage.
- **Jones & Roth:** For more than 30 years, Jones & Roth has emphasized individualized career planning rather than a one-size-fits-all approach to advancement. Employees work with coaches or guides to develop career paths that reflect both professional ambitions and personal priorities, adjusting those plans as circumstances change. With women holding 40% of partner and principal positions and half of management committee seats, the firm demonstrates the value of making career development a continuing conversation.
- **Kerkering, Barberio & Co.:** Women hold 82% of manager positions and 75% of management committee seats at Kerkering, Barberio & Co., along with 42% of partner and principal roles. The firm's KB Acceleration Academy provides structured leadership development, while a formal alternative partnership pathway offers greater flexibility in

reaching senior leadership. Together, these practices support a strong pipeline of women prepared to shape the firm's future.

- **KWC Certified Public Accountants:** With women holding 73% of partner and principal positions, KWC leads all participating firms in female partnership representation. Women also hold 67% of management committee seats. The firm supports employees through reduced summer hours, phased returns, and individualized flexibility during major life transitions. Its exceptional leadership representation demonstrates that smaller firms can create environments where women build lasting careers and reach the highest levels of ownership.
- **Rehmann LLC:** Rehmann combines strong female representation at the manager level, where women hold 74% of positions, with structured opportunities to prepare for senior leadership. Its longstanding Women's Initiative Network, sponsorship efforts, and executive leadership programs support career development, while more than 20% of employees use nontraditional work arrangements. That level of participation demonstrates how flexibility can become an established part of firm operations rather than an occasional accommodation.
- **The Bonadio Group:** The Bonadio Group continues to demonstrate sustained progress in women's leadership, with women holding 43% of partner and principal positions, up from approximately 40% in 2025, and 63% of director roles. Women contribute meaningfully to the firm's strategic direction through Executive Committee representation and leadership positions in audit and tax innovation initiatives. These opportunities extend women's influence beyond traditional practice management and into decisions shaping the firm's future.

The **2026 Best Firms for Equity Leadership** recognizes firms where women comprise at least 31% of partners and principals. A representation level of roughly one-third has long been recognized as an important tipping point, when women have sufficient presence in leadership to influence decisions and firm direction as individuals rather than as a small minority. *Winning firms are listed in descending order by percentage of women partners and principals.*

73%	KWC Certified Public Accountants
68%	Clark Nuber
63%	BeachFleischman
53%	Abbott, Stringham & Lynch
47%	HBE
46%	James Moore & Co.
43%	The Bonadio Group
42%	Kerkering, Barberio & Co.
40%	Jones & Roth
36%	Frazier & Deeter
35%	Armanino Advisory
35%	Rehmann
34%	BPM
32%	Eide Bailly

About the Accounting MOVE Project

Since 2010, the Accounting MOVE Project has measured and supported the advancement of women at accounting and consulting firms, combining workplace data with research into the policies and practices that influence women's careers. The project uses the MOVE methodology, developed by Wilson-Taylor Associates, Inc., which examines four factors essential to women's career success:

- **M – Money:** fair pay practices
- **O – Opportunity:** advancement and leadership development
- **V – Vital supports:** work-life programs that remove barriers
- **E – Entrepreneurship:** operating experience for managing or business ownership

MOVE is the only annual benchmarking project that both counts and advocates for women in the profession. MOVE is made possible by support from its sponsors. Firms interested in participating in the 2027 Accounting MOVE Project [can register here](#). See the archives of MOVE Project reports at <https://accountingmoveproject.com/archives/>.

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