ACRA
Accounting And Corporate Regulatory Authority

A yearly publication by ACRA on the

ACCOUNTING ENTITIES SURVEY 2026

Insights for the year 2025



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Figures presented in this report have been rounded up to one decimal place. As a result, totals and subtotals may not sum exactly, and percentages may not add up to 100%.

The estimated figures presented are extrapolated to represent the entire industry.

Introduction



What

National Survey conducted by the Accounting and Corporate Regulatory Authority (ACRA) on Accounting Entities.

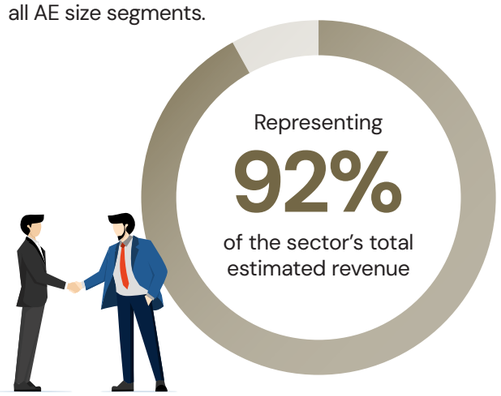


When

Conducted to capture activities for the year 2025.

Who

238 respondents across all AE size segments.



AE Respondents	No. of Respondents	Estimated Population by AE Size (n)	Response Rate
Big 4 (≥1,000 staff)	4	4	100%
Large (101-999 staff)	12	12	100%
Medium (31-100 staff)	21	29	72%
Small (10-30 staff)	52	187 [1]	28%
Micro (<10 staff)	149	562 [1]	27%

[1] *Estimated based on total population of 794 Accounting Entities approved under the Accountants Act as at 31 March 2026 (Source: Accounting and Corporate Regulatory Authority)*

ACCOUNTING ENTITIES SURVEY 2026

The survey comprises four segments: market structure, accountancy workforce, revenue per employee, and technology adoption. These segments were measured as follows:



Market Structure

Measured by both domestic revenue (work performed in Singapore) and foreign revenue (work performed outside Singapore).



Accountancy Workforce

Measured firms' distribution of jobs across the 5 service categories: audit and assurance, business advisory, tax advisory and compliance, corporate support, and administrative/support, as well as wages across different seniorities.



Revenue Per Employee

Measured by the average annual revenue per employee; total wage expenses as a percentage of total operating revenue; and total wage expenses as a percentage of total operating expenses.



Technology Adoption

Measured by the average adoption level of common accounting-related software such as audit, data analytics and tax software as well as broad-based software such as human resources (HR)/payroll and marketing/customer relationship management (CRM) software.

About ACRA

The Accounting and Corporate Regulatory Authority (ACRA) is the regulator of business registration, financial reporting, public accountants, and corporate service providers. We are responsible for developing the accountancy sector and setting the accounting standards for companies, charities, co-operative societies, and societies in Singapore. ACRA fosters a vibrant and trusted business environment that enables innovation and growth and contributes towards making Singapore the best place for business.

For more information, please visit: www.acra.gov.sg.

Acknowledgement

ACRA would like to extend our sincere appreciation to all respondents who contributed their time to participate in the survey.

Supporting Partners

Ministry of Manpower

SWDA Skills & Workforce Development Agency

ACCOUNTING ENTITIES SURVEY 2026

Summary of Findings

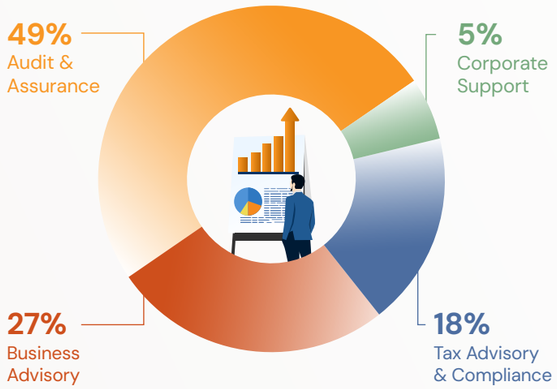
Sector Overview

	Total Revenue	Workforce	Revenue per Employee
2025	$3.7B	22,362	$147,400
Y-o-Y Change [2]	↗ 5.1%	↗ 2.7%	↘ 1.2%

Revenue by Service Category

$3,666 million total operating receipts in 2025

Audit & Assurance	$1,811.1M	↗ 3.3%
Business Advisory	$1,006.8M	↗ 12.9%
Corporate Support	$192.4M	↘ 7.4%
Tax Advisory & Compliance	$656.1M	↗ 3.0%



Total Wage Expense

as a Percentage of

Total Operating Revenue **59%**

Total Operating Expense **70%**

Revenue per Employee

Audit & Assurance	$143,400 ↘ 3.5%
Business Advisory	$197,900 ↗ 4.4%
Corporate Support	$122,600 ↘ 5.4%
Tax Advisory & Compliance	$207,900 ↘ 1.7%

Workforce in Singapore

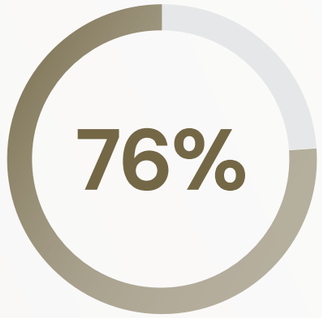
Workforce continued to grow in 2025

Positions

+ 579

Total Workforce

22,362



of the workforce are residents [3]

Wages increased across all seniority levels

Median monthly salaries rose from entry-level through to leadership positions



In-Demand Skillsets

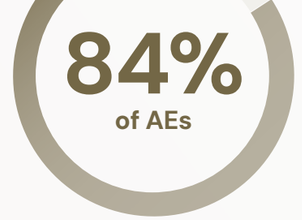
Top 5 skills

firms want to build in the next 3 years

1	Artificial Intelligence (AI) Application, Ethics and Governance
2	Advanced Data Analytics and Visualisation
3	IT Audit
4	Valuation and Financial Modelling
5	Sustainability Reporting

Technology Adoption

Widespread adoption, with growing use of AI tools



adopted 1 or more technology solution

AI Tools Adoption

Fastest-growing solution category

11% in 2024 → 21% in 2025

Explore more detailed insights

Additional insights by AE size segments are available in a supplementary report.

Request for the supplementary report

[2] *Year-on-Year change*

[3] *This was consistent with 2024. Residents are Singapore citizens and permanent residents.*

CHAPTER 1

Market Structure

Overview

The accountancy sector continued to record strong growth in 2025, with total revenue increasing by $177.4 million (5.1%) to $3.67 billion. This growth was in line with Singapore's overall economic expansion of 5.0% and outpaced the 2.0% growth in real value added recorded for the professional services sector [4].

5.1% ↗

Increase in total revenue to S$3.67B



2023

Total Revenue

$3.2 Billion

2024

Total Revenue

$3.5 Billion

2025

Total Revenue

$3.7 Billion

[4] *Ministry of Trade and Industry Singapore, Economic Survey of Singapore 2025*

Revenue Composition

Revenue growth in 2025 was led by business advisory services, which recorded the largest increase of $115.1 million (12.9%), followed by audit and assurance services, which grew by $58.1 million (3.3%). Collectively, these two service categories accounted for nearly 77% of total sector revenue, with audit and assurance services remaining the largest contributor at 49%. Tax advisory and compliance services also grew by $19.4 million (3.0%), while revenue from corporate support services contracted by $15.3 million (7.4%).

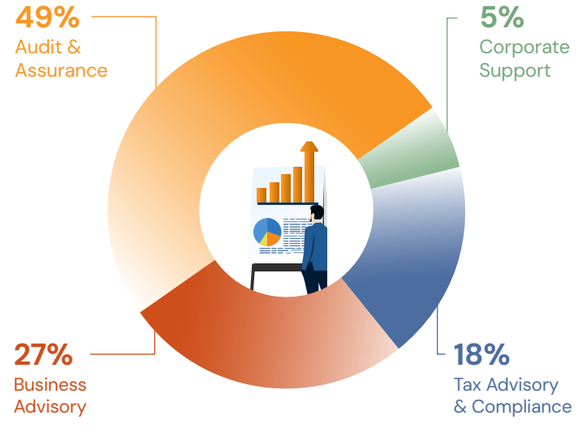


FIG 1 | Revenue by Service Category ($' million)

Year	Audit & Assurance	Business Advisory	Corporate Support	Tax Advisory & Compliance
2025	$1,811.1	$1,006.8	$192.4	$656.1
2024	$1,753.0	$891.7	$207.6	$636.7
Change	↗ $58.1	↗ $115.1	↘ $15.3	↗ $19.4
% Change	↗ 3.3%	↗ 12.9%	↘ 7.4%	↗ 3.0%

Top 3 business advisory services by revenue in 2025

IT Advisory

$308.6M
Revenue



Corporate Finance & Deal Advisory

$242.0M
Revenue



Risk Management & Governance

$186.8M
Revenue



FIG 2 | Revenue by Business Advisory Services ($' million)

Service Line	2025	2024	Change	Year-on-Year Change
Corporate Finance & Deal Advisory	$242.0	$249.7	↘ $7.7	↘ 3.1%
IT Advisory	$308.6	$250.4	↗ $58.3	↗ 23.3%
Restructuring & Insolvency	$91.3	$76.5	↗ $14.8	↗ 19.4%
Risk Management & Governance	$186.8	$176.0	↗ $10.8	↗ 6.1%
Other Advisory Services *	$178.0	$139.1	↗ $38.9	↗ 27.9%

* *Includes revenue from sustainability reporting and advisory services*

Sustainability-related services remain a developing area of focus

(include sustainability reporting and advisory, and sustainability assurance)

2025

$24.3M

2024

$33.2M



Overseas Revenue

Overseas work remained a key growth driver for the accountancy sector in 2025, with revenue from work performed outside Singapore rising by $63.9 million (17.3%) to $432.9 million. Its share of total sector revenue also increased from 11% to 12%, reflecting AEs' growing international footprint. This sustained growth points to AEs' ability to serve cross-border clients and capitalise on opportunities beyond Singapore.

FIG 3 | Estimated Revenue Derived from Work Performed Outside Singapore ($' million)

	2025	2024	% of revenue 2025	% of revenue 2024	Change	Year-on-Year Change
Total	$432.9	$369.0	12%	11%	↗ $63.9	↗ 17.3%

CHAPTER 2

Accountancy Workforce

Overview

The accountancy sector expanded its workforce in 2025, with total employment reaching 22,362, an increase of 579 positions from 2024. The resident workforce, which rose in 2024 for the first time since 2020, continued to increase by more than 500 in 2025, accounting for more than three-quarters of the accountancy workforce.

2.7% ↗

Increase in headcount by 579



2023

Headcount

21,582

2024

Headcount

21,783

2025

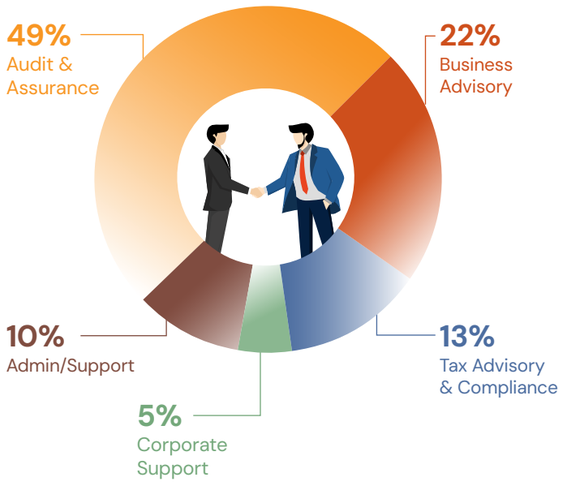
Headcount

22,362

Workforce Composition

Audit and assurance services remained the sector's largest service category in 2025, accounting for nearly half (49%) of total headcount. Workforce growth was broad-based, with business advisory services recording the largest increase of 327 positions (7.0%), followed by audit and assurance services which added 301 positions (2.8%). This expansion was partly offset by a decline in corporate support services, where headcount fell by 165 positions (12.3%).

FIG 4 | Workforce Composition, by Service Category



Audit & Assurance

↗ 2.8% — **2025: 10,995** 2024: 10,694

Business Advisory

↗ 7.0% — **2025: 4,967** 2024: 4,640

Corporate Support

↘ 12.3% — **2025: 1,181** 2024: 1,346

Tax Advisory & Compliance

↗ 1.7% — **2025: 2,973** 2024: 2,922

Admin/Support

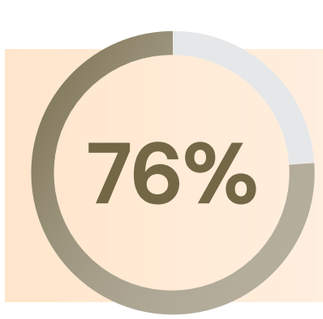
↗ 3.0% — **2025: 2,246** 2024: 2,181

FIG 5 | Workforce Composition, by Business Advisory Services (Based in Singapore)

Service Line	2025	2024	Change	Year-on-Year Change
Corporate Finance & Deal Advisory	1,031	1,083	↘ 52	↘ 4.8%
IT Advisory	1,096	1,244	↘ 148	↘ 11.9%
Restructuring & Insolvency	299	278	↗ 21	↗ 7.6%
Risk Management & Governance	1,149	1,195	↘ 46	↘ 3.8%
Other Advisory Services	1,392	840	↗ 552	↗ 65.7%

Resident Workforce

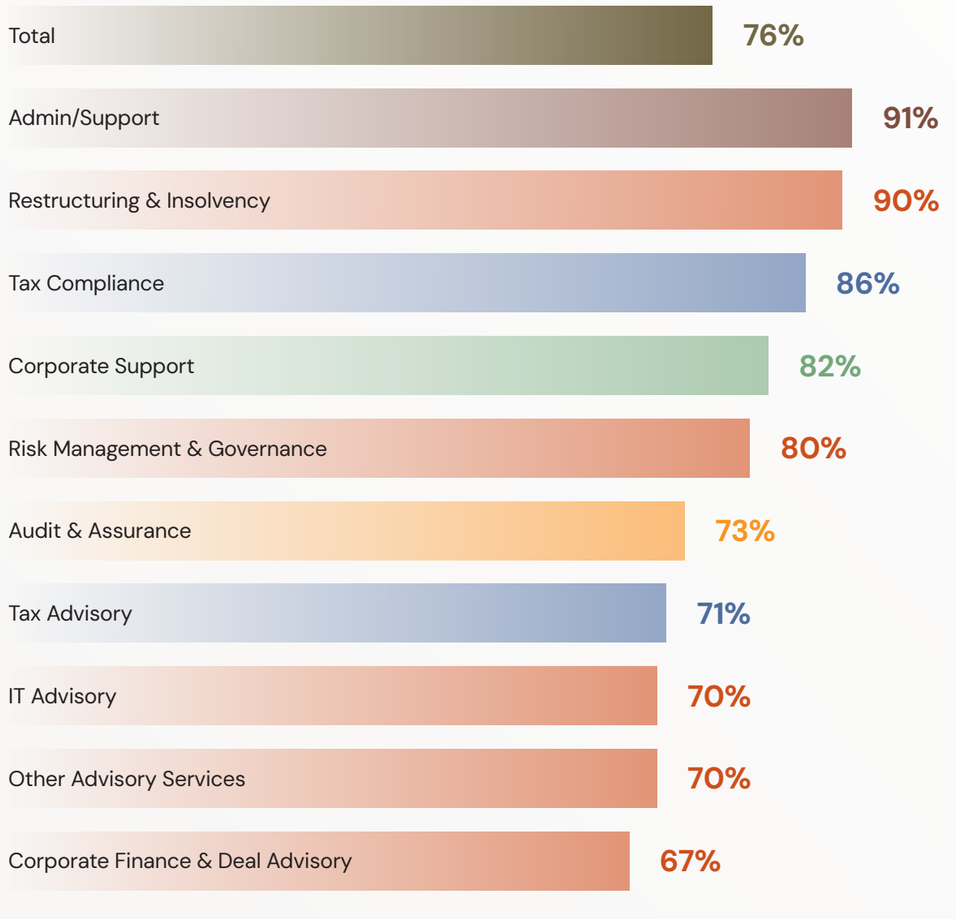
The resident workforce continued to expand in 2025, with headcount increasing by more than 500 over the year, building on the strong gains recorded in 2024. Residents accounted for 76% of the accountancy workforce, with administrative/support roles recording the highest resident share (91%), followed by restructuring and insolvency (90%) and tax compliance services (86%).



of the workforce are Singaporeans and Permanent Residents



FIG 6 | Percentage of Resident Workforce in AEs, by Service Line

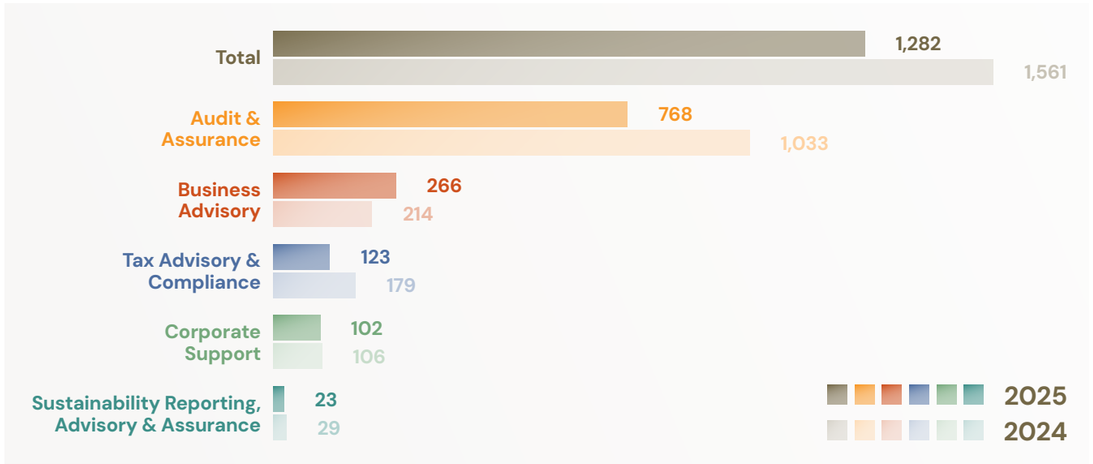


Range of Job Opportunities

The accountancy workforce grew by 579 positions in 2025, alongside a moderation in job vacancies from 2024, reflecting an improved ability to attract and hire talent across the sector. More than 1,200 vacancies remained available, with opportunities continuing to span a broad range of accountancy services. Audit and assurance and business advisory together accounted for approximately 80% of all vacancies.



FIG 7 | Job Vacancies, by Service Category



Wages

For graduates, accountancy is offering a stronger and more rewarding start. In 2025, median monthly salaries for first-year audit assistants and associates climbed by 13.3% and 9.5% to $3,400 and $4,600 respectively, reflecting efforts by the sector to better recognise talent and strengthen the appeal of accountancy careers. This progress is aligned with the Accountancy Workforce Review Committee's (AWRC) recommendation[5] for firms to redesign reward structures to attract and retain the next generation of accountancy professionals.

Higher starting salaries

for accountancy careers in 2025

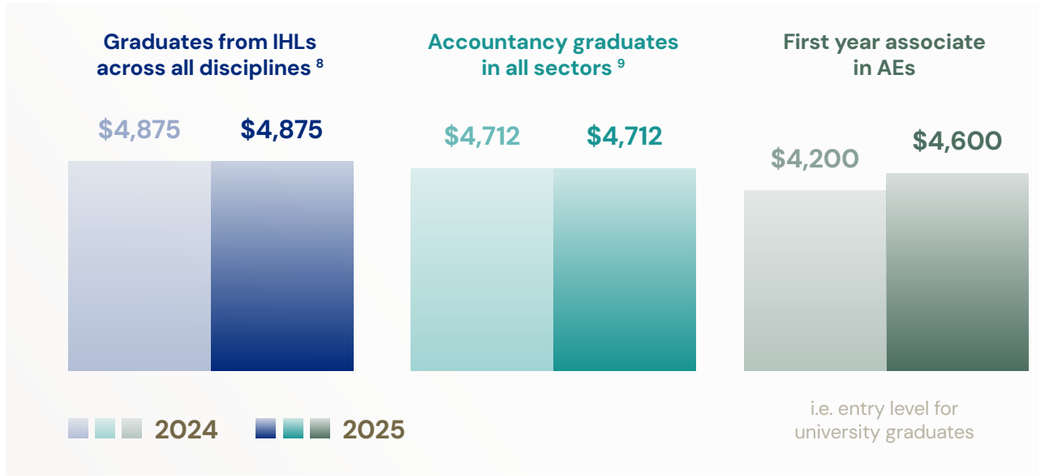


[5] *Developing Singapore's Accountancy Workforce of Tomorrow – The Report of the Accountancy Workforce Review Committee*

FIG 8 | Estimated Median Gross Monthly Salary for First Year Audit Assistant



FIG 9 | Estimated Median Gross Monthly Salary for First Year Associate



[6] *Median gross monthly salary (excluding bonuses) of fresh polytechnic graduates and Post-NS graduates in full-time employment in 2025 was $2,900 and $3,000 (2024: $2,800 and $3,000) respectively. Assuming a 1 month annual wage supplement, ACRA estimates that the median gross monthly starting salary inclusive of bonuses would be $3,142. Source: Graduate Employment Survey.*

[7] *The median gross starting salary (excluding bonuses) of accountancy polytechnic graduates was estimated to be $2,900 in 2025 (2024: $2,800). Assuming a 1 month annual wage supplement, ACRA estimates that the median gross starting salary inclusive of bonuses in 2025 would be $3,142 (2024: $3,033). Source: Graduate Employment Survey.*

[8] *Median gross monthly salary (excluding bonuses) of graduates in full-time employment from the Institutes of Higher Learning in 2025 was $4,500 (2024: $4,500). Assuming a 1 month annual wage supplement, ACRA estimates that the median gross monthly starting salary inclusive of bonuses for 2025 would be $4,875 (2024: $4,875). Source: Graduate Employment Survey.*

[9] *The median gross starting salary (excluding bonuses) of accountancy graduates was estimated to be $4,350 in 2025 (2024: $4,350). Assuming a 1 month annual wage supplement, ACRA estimates that the median gross starting salary inclusive of bonuses in 2025 would be $4,712 (2024: $4,712). Source: Graduate Employment Survey.*

Median gross monthly salaries rose across experienced roles in 2025, with first-year senior associates, managers and directors recording increases of 7.4%, 6.5% and 7.4% respectively. The sustained growth highlights the attractive career progression and earning potential available to accountants as they advance in their careers.

First-year managers and directors **earn 33% to 49% more** than peers of similar years of experience

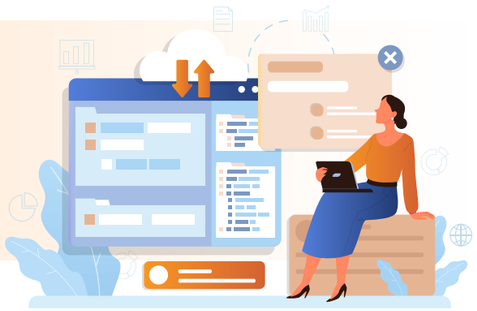


FIG 10 | Estimated Median Gross Monthly Salary for First Year Senior Associate

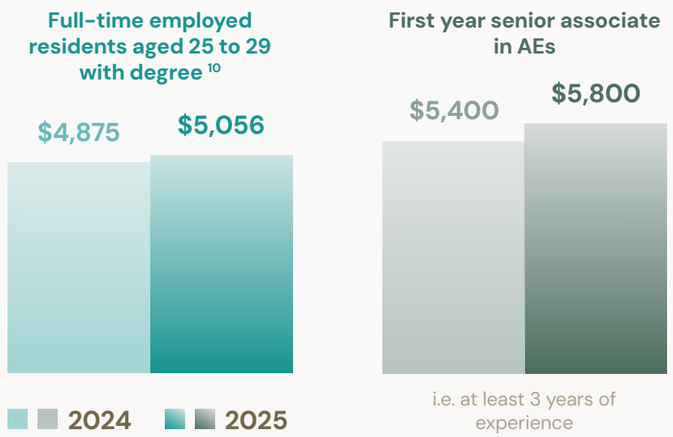
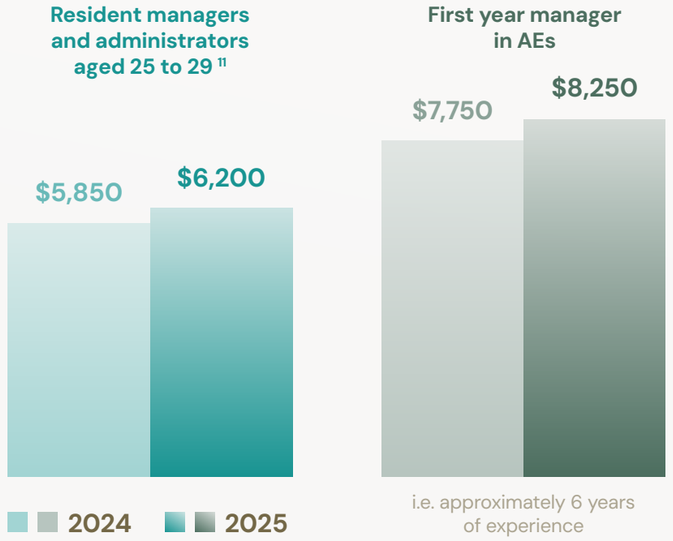


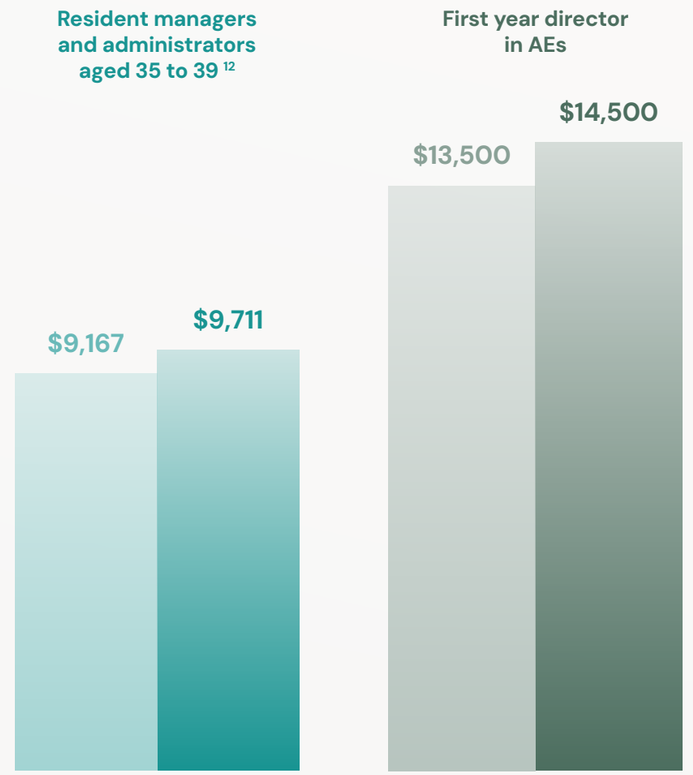
FIG 11 | Estimated Median Gross Monthly Salary for First Year Manager



[10] *Median gross monthly income from work (excluding employer CPF) of full-time employed residents aged 25 to 29 with degree in June 2025 was $5,056 (June 2024: $4,875). Source: Comprehensive Labour Force Survey. Manpower Research & Statistics Department, Ministry of Manpower.*

[11] *Median gross monthly income from work (excluding employer CPF) of full-time employed resident managers and administrators aged 25 to 29 in June 2025 was $6,200 (June 2024: $5,850). Source: Comprehensive Labour Force Survey. Manpower Research & Statistics Department, Ministry of Manpower.*

FIG 12 | Estimated Median Gross Monthly Salary for First Year Director



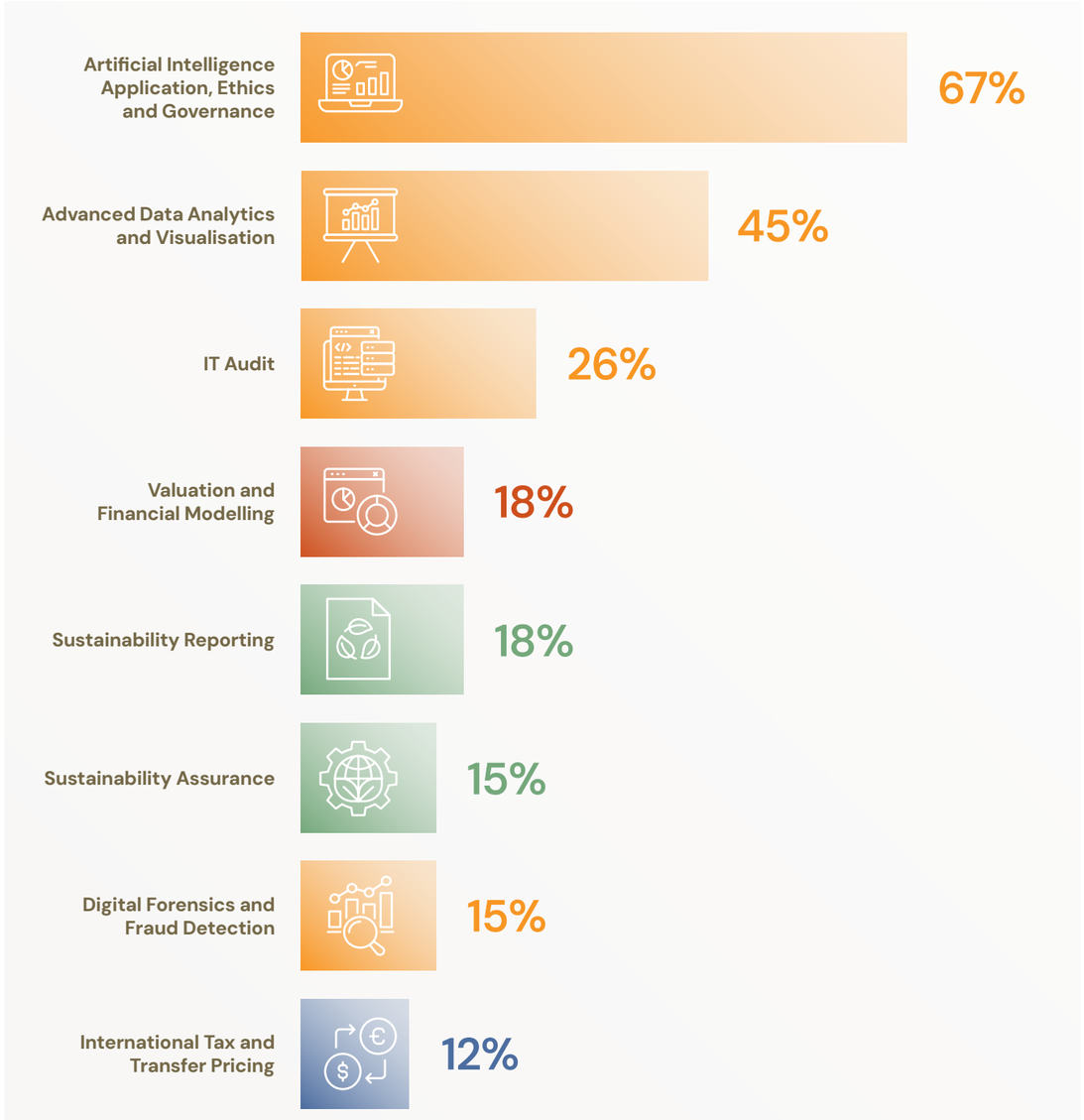


[12] *Median gross monthly income from work (excluding employer CPF) of full-time employed resident managers and administrators aged 35 to 39 in June 2025 was $9,711 (June 2024: $9,167). Source: Comprehensive Labour Force Survey. Manpower Research & Statistics Department, Ministry of Manpower.*

In-Demand Skillsets

As AEs build their workforce over the next three years, demand is increasingly centred on technology-enabled capabilities. AI application, ethics and governance emerged as the top priority, identified by 67% of AEs, followed by advanced data analytics and visualisation at 45%. Other in-demand skillsets include IT audit, valuation and financial modelling, as well as sustainability reporting, underscoring the growing importance of specialised expertise across the accountancy sector in the digital and green economy.

FIG 13 | Top In-Demand Skillsets that AEs Would Like to Build Within Their Workforce Over the Next 3 Years (Percentage of Respondents)



CHAPTER 3

Average Revenue per Employee

Overview

Average revenue per employee eased by 1.2% to $147,400 in 2025. Although sector revenue continued to rise, workforce growth — both in Singapore and overseas — expanded at a faster pace, resulting in a modest decline in revenue generated per employee.

1.2% ↘

Average revenue per employee eased in 2025



2023	2024	2025
$141,300	$149,300	$147,400
Average Revenue per Employee	Average Revenue per Employee	Average Revenue per Employee

Average Revenue per Employee

Most service categories recorded lower average revenue per employee in 2025. Business advisory was the only category to register growth, rising by 4.4% from the previous year.

FIG 14 | Average Revenue per Employee, by Service Category ($'000)

Service Category	2025	2024	Year-on-Year Change
Audit & Assurance	$143.4	$148.5	↘ 3.5%
Business Advisory	$197.9	$189.6	↗ 4.4%
Corporate Support	$122.6	$129.6	↘ 5.4%
Tax Advisory & Compliance	$207.9	$211.5	↘ 1.7%
Total	**$147.4**	**$149.3**	↘ **1.2%**

Average Revenue per Employee, by Service Line

Restructuring and insolvency services recorded the highest average revenue per employee in 2025 at $300,500, with IT advisory ($273,600) and tax advisory ($246,400) ranking second and third respectively.

FIG 15 | Average Revenue per Employee, by Service Line ($'000)

Service Line	% of Total Revenue	Average Revenue per Employee	Ranking Based on Average Revenue per Employee
Restructuring & Insolvency	3%	$300.5	1
IT Advisory	8%	$273.6	2
Tax Advisory	9%	$246.4	3
Corporate Finance & Deal Advisory	7%	$228.8	4
Tax Compliance	9%	$181.9	5
Risk Management & Governance	5%	$160.1	6
Audit & Assurance	49%	$143.4	7
Other Advisory Services	5%	$124.4	8
Corporate Support	5%	$122.6	9

Total Wage Expense as a Percentage of Total Operating Revenue

Total wage expense as a percentage of total operating revenue increased marginally from 58% in 2024 to 59% in 2025. The increase reflects wage costs rising at a faster pace than operating revenue, highlighting firms' continued investment in talent amid workforce expansion across the sector.

Total Wage Expense as a Percentage of Total Operating Expense

Total wage expense accounted for 70% of total operating expense in 2025, down from 73% in 2024, reflecting a faster increase in non-wage operating expenses relative to wage costs.

Total Wage Expense
as a Percentage of

Total Operating Revenue **59%**

Total Operating Expense **70%**

FIG 16 | Total Wage Expense as a Percentage of Total Operating Revenue and Expense

	Total Wage Expense as a Percentage of Total Operating Revenue		Total Wage Expense as a Percentage of Total Operating Expense	
	2025	2024	2025	2024
Total	**59%**	**58%**	**70%**	**73%**



CHAPTER 4

Technology Adoption

Overview

Technology adoption remained widespread across the sector in 2025, with 84% of AEs adopting at least one technology solution. While the proportion of AEs using one or two solutions moderated slightly from 2024, the proportion adopting three or more solutions increased to 37%, indicating greater breadth in technology adoption.

Adoption of AI tools nearly doubled

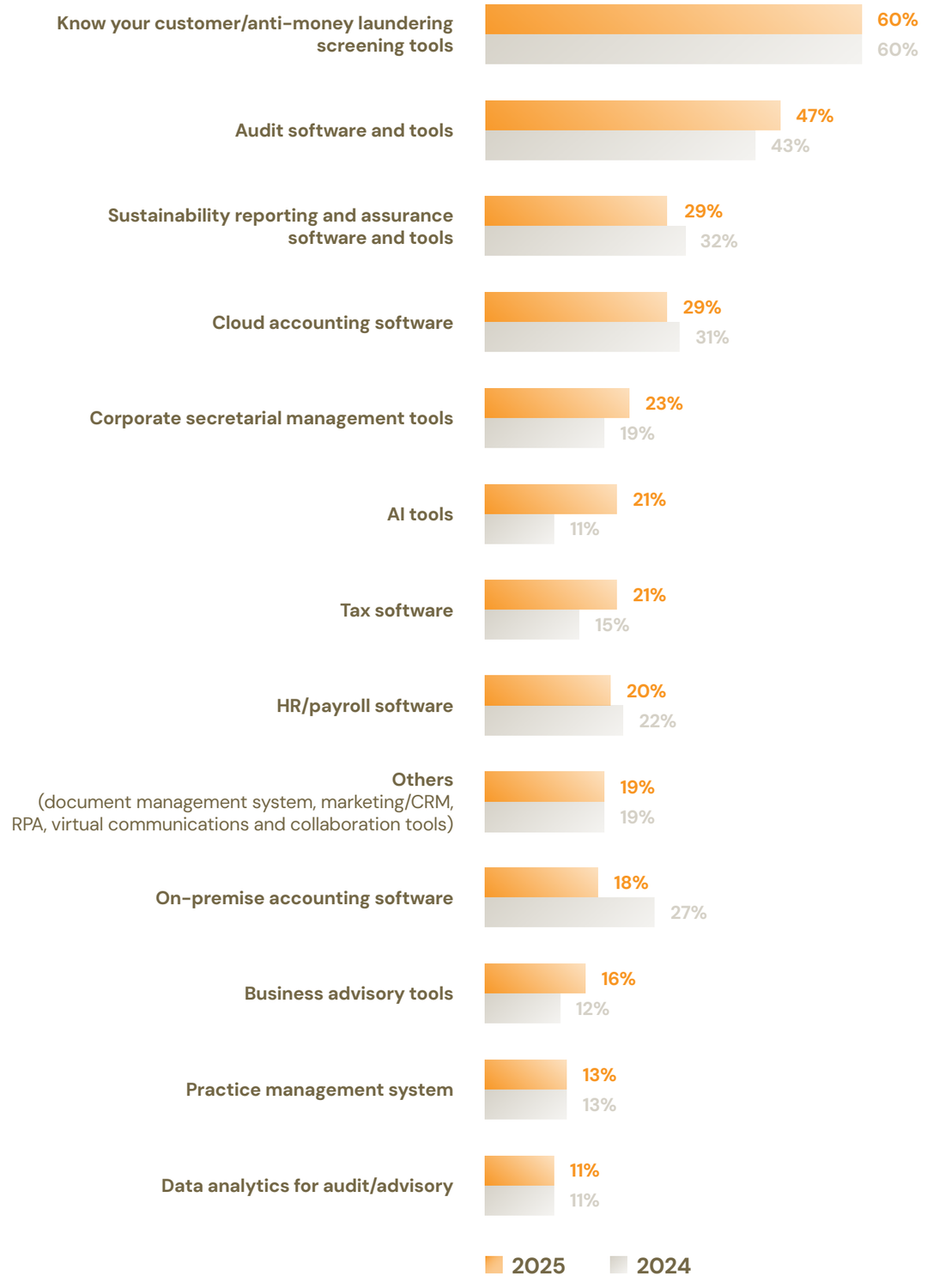
Fastest-growing technology category



Percentage of AEs that adopted solutions

≥ 1 Solution	≥ 2 Solutions	≥ 3 Solutions
2025 **84%** of AEs	2025 **62%** of AEs	2025 **37%** of AEs
2024 **85%** of AEs	2024 **64%** of AEs	2024 **35%** of AEs

FIG 17 | Technology Adoption Level by Type of Technology



Top 50 Accounting Entities by Headcount [13]



Big 4
(≥ 1,000 staff)

- Deloitte & Touche LLP
- Ernst & Young LLP
- KPMG LLP
- PricewaterhouseCoopers LLP



Large
(101-999 staff)

- Acclime First Trust LLP
- Baker Tilly TFW LLP
- BDO LLP
- CLA Global TS Public Accounting Corporation
- Foo Kon Tan LLP
- Forvis Mazars LLP
- Grant Thornton Audit LLP
- HLB Atrede STRB PAC
- Moore Stephens LLP
- Nexia Singapore PAC
- PKF-CAP LLP
- RSM SG Assurance LLP



Medium
(31-100 staff)

- Acumen Associates LLP
- Assentsure PAC
- Audit Alliance LLP
- Ecovis Assurance LLP
- EisnerAmper PAC
- FOZL Assurance PAC
- Hall Chadwick Assurance PAC
- Infinity Assurance LLP
- JK Medora PAC
- Kreston David Yeung PAC
- Kreston Helmi Talib PAC

[13] *Based on respondents of the AE Survey 2026*

ACCOUNTING ENTITIES SURVEY 2026

Top 50 Accounting Entities by Headcount [13]



Medium
(31-100 staff)

- MRI Moores Rowland LLP
- OA Assurance PAC
- Onestop Assurance PAC
- P G Wee Partnership LLP
- Pinebridge LLP
- Prime Accountants LLP
- SCS Global PAC
- Steadfast Assurance PAC
- Tan, Chan & Partners
- UHY Lee Seng Chan & Co.



Small
(10-30 staff)

- FAC Assurance PAC
- HLSPartnership LLP
- K.C.Chan & Co PAC
- KE Trust PAC
- KNAV Natarajan & Swaminathan LLP
- MGI Alliance Singapore PAC
- Philip Liew & Co
- Robert Yam & Co PAC
- Shinewing LLP
- Solaris Assurance PAC
- Thong & Lim
- TY Teoh International LLP
- Verity Partners LLP

[13] *Based on respondents of the AE Survey 2026*

ACCOUNTING ENTITIES SURVEY 2026

Glossary Terms

Accounting Entity (AE)	An Accounting Corporation, Accounting Firm, or Accounting Limited Liability Partnership, approved under the Accountants Act (Chapter 2). An accounting entity provides audit and assurance services – regulated by ACRA – as well as other non-audit related services such as basic accounting services, tax preparations, corporate advisory services and consultancy services.
Accounting Services Entity (ASE)	An entity that does not provide audit and assurance services that are regulated by ACRA, but provide non-audit related accounting services such as basic accounting services, tax preparations and corporate advisory services.
Audit and Assurance	Comprises: • Statutory audit; • Accounting advisory; and • Other assurance services.
Corporate Support Services	Comprises: • Bookkeeping; • Corporate secretarial and legal services; • Outsourcing of accounting/finance personnel; • Payroll; and • Statutory financial reporting/compilation services.
Corporate Finance and Deal Advisory	Comprises: • Business valuation; • Debt and capital advisory; • Financial modelling; • IPOs and capital markets activity; and • M&A and due diligence.
IT Advisory	Comprises: • Artificial Intelligence (AI) assurance; • IT forensic; • IT solution business; • Technology consulting; and • Technology risk advisory (IT audit) services.
Restructuring and Insolvency Advisory	Comprises: • Corporate restructuring (operational restructuring) • Debt restructuring (capital advisory, judicial management, scheme of arrangement); • Insolvency services (liquidation, receiverships); and • Litigation support and expert witness services.
Risk Management and Governance	Comprises: • Risk advisory; • Corporate governance advisory; • Fraud and forensic services; and • Internal audit services.
Sustainability Reporting and Advisory	Comprises: • Sustainability reporting — International Sustainability Standards Board (ISSB) Standards; • Sustainability reporting — non-ISSB Standards (e.g. GRI, ESRS); • Sustainability advisory (e.g. climate scenario analysis, policy, strategy, impact measurement, risk management); and • Other services.
Sustainability Assurance	Comprises: • Assurance on sustainability reports; and • Assurance on greenhouse gas emissions and carbon tax.
Tax Compliance	Comprises: • Compliance in corporate tax; • Compliance in personal income tax; and • Compliance in GST services.
Tax Advisory	Comprises: • International tax advisory; • Transfer pricing advisory; and • Tax advisory — other services.
Other Advisory Services	Comprises: • HR compliance/succession planning/business transfer; • Process improvement; and • Other services.
Work Performed in Singapore	Income received by all entities based in Singapore which is sourced locally. This excludes non-operating income, such as sale/disposal of fixed assets, grants and from revenues collected on behalf of others. For example: • Income received from the provision of accounting services in Singapore.
Work Performed outside Singapore	Income received by all entities based in Singapore which is sourced overseas. This excludes non-operating income, such as sale/disposal of fixed assets, grants and gross revenues collected on behalf of others. For example: • Revenue from work performed by Singapore staff outside Singapore • Revenue from the provision of cloud-based services to clients based outside Singapore.
Business Unit	A segment of the entity that represents a specific business function or an entity comprising a business function.

About Accounting and Corporate Regulatory Authority

The Accounting and Corporate Regulatory Authority (ACRA) is the regulator of business registration, financial reporting, public accountants, and corporate service providers. We are responsible for developing the accountancy sector and setting the accounting standards for companies, charities, co-operative societies, and societies in Singapore. ACRA fosters a vibrant and trusted business environment that enables innovation and growth and contributes towards making Singapore the best place for business.

For more information, please visit **www.acra.gov.sg**

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