ICB

The Institute of Certified Bookkeepers

Annual Bookkeeping Industry Survey

Edition 15

The Institute of Certified Bookkeepers

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1 Introduction & Australian Context

The ICB Annual Bookkeeping Survey 2025 provides a comprehensive national snapshot of the Australian bookkeeping profession. Conducted annually by the Institute of Certified Bookkeepers (ICB), the survey captures trends, challenges, and emerging opportunities across the sector.

For 2025, a total of 813 bookkeepers participated, reflecting a strong and engaged respondent base. Of these, 94.1% (764 respondents) identified as ICB members, ensuring the findings are representative of professional bookkeepers committed to standards, education, and ethical practice. 83% of respondents are contract bookkeepers or those running bookkeeping practices, a further 12% are employed bookkeepers.

The survey is designed to provide meaningful data about the profession — who bookkeepers are, how they operate, and how the industry continues to evolve. It explores employment structures, service models, technology adoption, pricing, client expectations, and workforce sustainability. These insights help ICB shape its advocacy and education strategies, ensuring alignment between the needs of members, the requirements of regulators, and the realities of business owners who rely on bookkeepers every day. The survey also tracks longitudinal trends to identify where the profession is strengthening, where pressure points are emerging, and how bookkeepers are adapting to ongoing technological, economic, and regulatory change.

When discussing data obtained from those who are working in the bookkeeping industry we define that as any work performed for a business in a role of bookkeeping, accounts, accounting, finance and/or payroll.

In 2025, bookkeepers continue to play a critical role in the financial and operational health of Australia's small and medium enterprises (SMEs). As the trusted link between business owners, accountants, government agencies, and financial systems, bookkeepers remain the backbone of business — providing essential compliance, payroll, and reporting support that underpins the national economy.

The Australian business landscape in 2025 is characterised by ongoing reform and digital transformation. Key government initiatives such as Payday Super (to be implemented from 1 July 2026) and the planned extension of Anti-Money Laundering (AML) Tranche 2 obligations continue to place increased focus on data integrity, workflow efficiency, and due diligence in financial recordkeeping. At the same time, amendments to the Tax Practitioners Board (TPB) Code of Professional Conduct, which began to roll out across 2025, have further reinforced expectations around quality assurance, supervision, and accountability within bookkeeping practices.

Technological change remains a defining feature of the profession's evolution. Cloud-based accounting ecosystems are now standard practice, with automation and artificial intelligence (AI) increasingly integrated into daily operations — from bank reconciliations and expense categorisation to workflow management and reporting. While these advances continue to improve productivity, they also require bookkeepers to upskill, adapt service offerings, and manage

1 Introduction & Australian Context

client education around responsible technology use.

Despite these challenges, the outlook for bookkeepers in 2025 is one of resilience and opportunity. Demand for professional bookkeeping services remains strong, particularly among SMEs navigating complex compliance requirements and cashflow management pressures. Bookkeepers are increasingly positioned as strategic partners — professionals who design and implement efficient business systems, interpret data, ensure accuracy, and support informed decision-making for business success across Australia.

When we evaluate the longevity of those within the sector, the data suggests that the rate of new entrants into contract bookkeeping is relatively modest, with the distribution heavily weighted to those that have been operating for 8 years or more. The ongoing pattern would indicate that bookkeeping as a profession has a high retention rate but lower inflow in recent years.

This doesn't mean people aren't entering the profession at all. It's more likely that many new entrants are entering as employees first and then after building confidence, experience and qualifications, transitioning into self-employment. From a workforce sustainability perspective, the data highlights the importance of supporting early-career pathways and reducing barriers to progression, so that the pipeline of future practice owners can keep pace with eventual retirements across the profession.

The analysis of the professional fee rates being charged and the wages paid to bookkeepers across Australia demonstrates that, as a profession, bookkeeping in 2025 is a genuinely location-neutral profession. The similarity in pay rates for bookkeepers working within and beyond 100 km of capital cities demonstrates that remuneration is driven by skills, responsibility and compliance exposure, rather than geography.

This is reinforced by showing that bookkeeping work is predominantly digitally delivered, with remote and hybrid models now standard and clients commonly serviced across multiple locations. Cloud accounting platforms and online collaboration tools enable bookkeepers to perform the same work to the same standard regardless of where they are based, reducing any justification for location-based pay differences.

Together, these findings indicate a mature, digitally enabled profession where what bookkeepers do matters far more than where they work, supporting workforce sustainability and making bookkeeping an attractive professional pathway for both metropolitan and regional Australia.

Importantly, confidence in the future of the profession remains strong. The majority of respondents report satisfaction with their financial outcomes and remain optimistic about the road ahead. However, attracting new entrants remains a concern, particularly given ongoing misconceptions about the role and impact of emerging technologies.

Through this survey, ICB continues to provide the most current and relevant data on Australia's bookkeeping workforce

① Introduction & Australian Context

— giving voice to the profession, recognising its contribution, and guiding the future of bookkeeping as a vital and trusted part of the Australian business community.

Bookkeeping is a profession defined by trust, built on practical expertise, and strengthened by community. As we continue to face into change—technological, regulatory, and generational—our collective adaptability and professionalism will remain our greatest strengths.

I would like to thank everyone who has contributed to our survey for 2025. ICB continues to have a focus of members at the centre of everything we do, and this information helps us to continue to advocate, educate and support the professional bookkeepers in Australia – Bookkeepers, helping Bookkeepers, helping business.

Amanda Linton
ICB CEO

"Bookkeepers Helping Bookkeepers Helping Business."

1 All about you | **Snapshot**

The demographic profile of respondents to the 2025 Annual Bookkeeping Survey reflects a highly experienced, predominantly female and professionally engaged workforce, with strong national and regional representation.

Participants were drawn from all states and territories, with a majority based in metropolitan and peri-urban areas but a substantial proportion operating in regional and remote communities, underscoring the profession's reach across the Australian economy. The cohort is mature, with an average age in the mid-50s and extensive industry experience, and is largely aligned with regulated practice through BAS Agent registration and professional membership.

Qualifications are primarily VET-based, reinforcing vocational education as the principal entry and upskilling pathway for the profession. Collectively, these demographics point to a stable and resilient workforce, while also highlighting emerging considerations around workforce renewal, succession planning and the long-term sustainability of the bookkeeping profession.

The profession continues to be female-dominated, with 89% of respondents identifying as women. This aligns with long-standing trends and speaks to the sector's reputation for offering flexible, family-friendly work conditions, especially valued by women re-entering the workforce.

The age distribution suggests a profession that is highly resilient but ageing. While flexibility, accessible qualifications and increasing digitalisation continue to attract mid-career entrants, the data indicates a need to strengthen early-career pathways, visibility, and incentives to ensure the profession remains sustainable over the next decade.
With an average age of approximately 55 and a median of 56, more than two-thirds of respondents are aged 50 or over. This points to a stable and experienced workforce, but also raises longer-term considerations around succession planning, workforce renewal, and attracting younger entrants.

33% of respondents fall into the 60+ category, highlighting that many bookkeepers remain active well beyond traditional retirement age. This also reinforces the importance of attracting and supporting younger entrants to ensure continuity of services.

In line with previous years, 69% of respondents are based within 100km of a capital city, reflecting a strong metropolitan presence. However, with nearly one-third located outside capital cities, it's clear that bookkeeping remains a profession with significant regional reach and relevance.

Nearly two thirds of respondents identify their role as BAS Agent, reflecting the regulated and compliance-focused nature of contemporary bookkeeping work.

In terms of association membership 96.5% of respondents are connected to a professional association. There continues to be a membership overlap of note between ICB & ABN of 14.2%. We do note that 43.5% of those that nominated membership of ABN are

① All about you | **Snapshot**

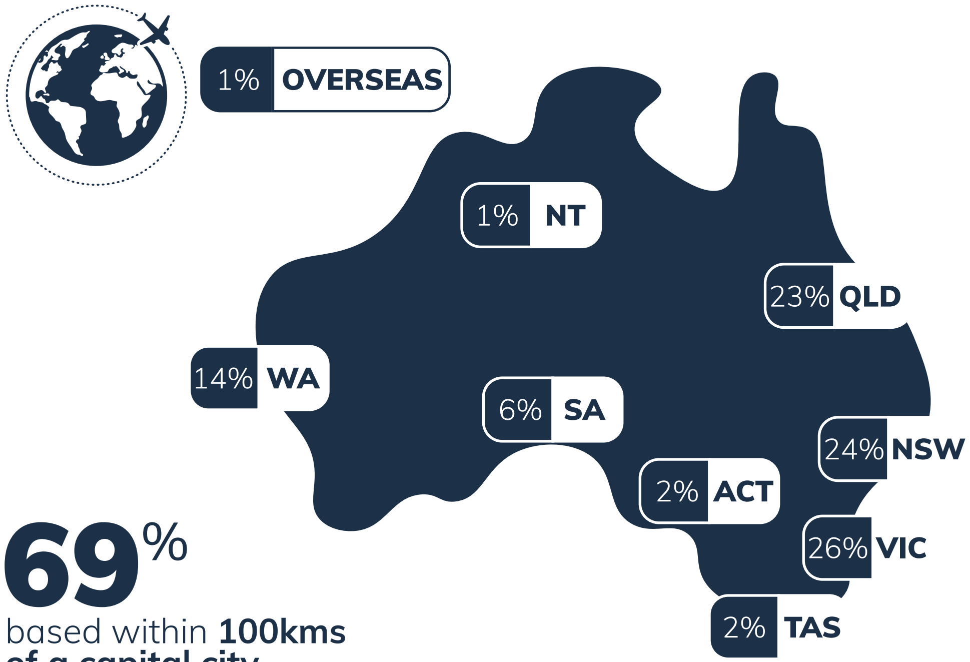
also a member of ABA. 9% of respondents indicated that they are members of an Accounting Association, although there is minimal overlap between ICB and any other individual Association.

The data reinforces VET qualifications as the backbone of the profession (71%), with Certificate IV the most common highest qualification (45%). While university degrees are present, they remain secondary to VET pathways, underlining the importance of accessible, industry-aligned vocational education in sustaining the profession.

Respondents are highly experienced, with the majority reporting more than 15 years in the industry (71.8%). Over half entered the profession by age 30, suggesting bookkeeping has historically been a long-term career choice rather than a short-term or transitional role.

① All about you

Bookkeeper locations

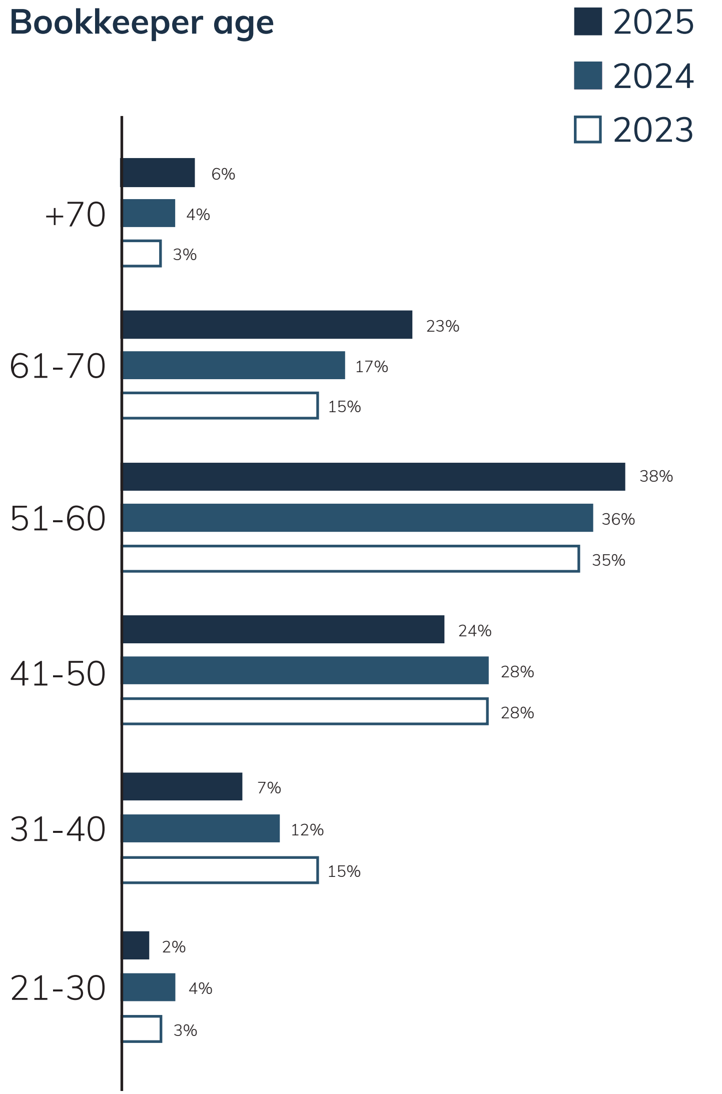


69%
based within **100kms of a capital city**

89%
of bookkeepers are **female**

Data from the 2025 ICB Membership Survey indicated that the **average age of a bookkeeper is 55.**

Bookkeeper age



① All about you

At what age did you enter the industry?

30 or under	52%
31-40	30%
41-50	14%
51-60	4%
Over 60	<1%
Currently studying	<1%

Your Most Used Social Media Platforms

Facebook	41%
LinkedIn	28%
Instagram	16%
X	1%

What professional memberships do you currently hold?

2025

Institute of Certified Bookkeepers (ICB)	Australian Bookkeepers Network (ABN/ABA)	Australian Payroll Association (APA)	Accounting Associations: IPA/ CAANZ ICAA / ATMA/CPA ACCA / TIA /	Association of Accounting Technicians (AAT)	No professional memberships
94%	14%	2%	11%	1%	1%

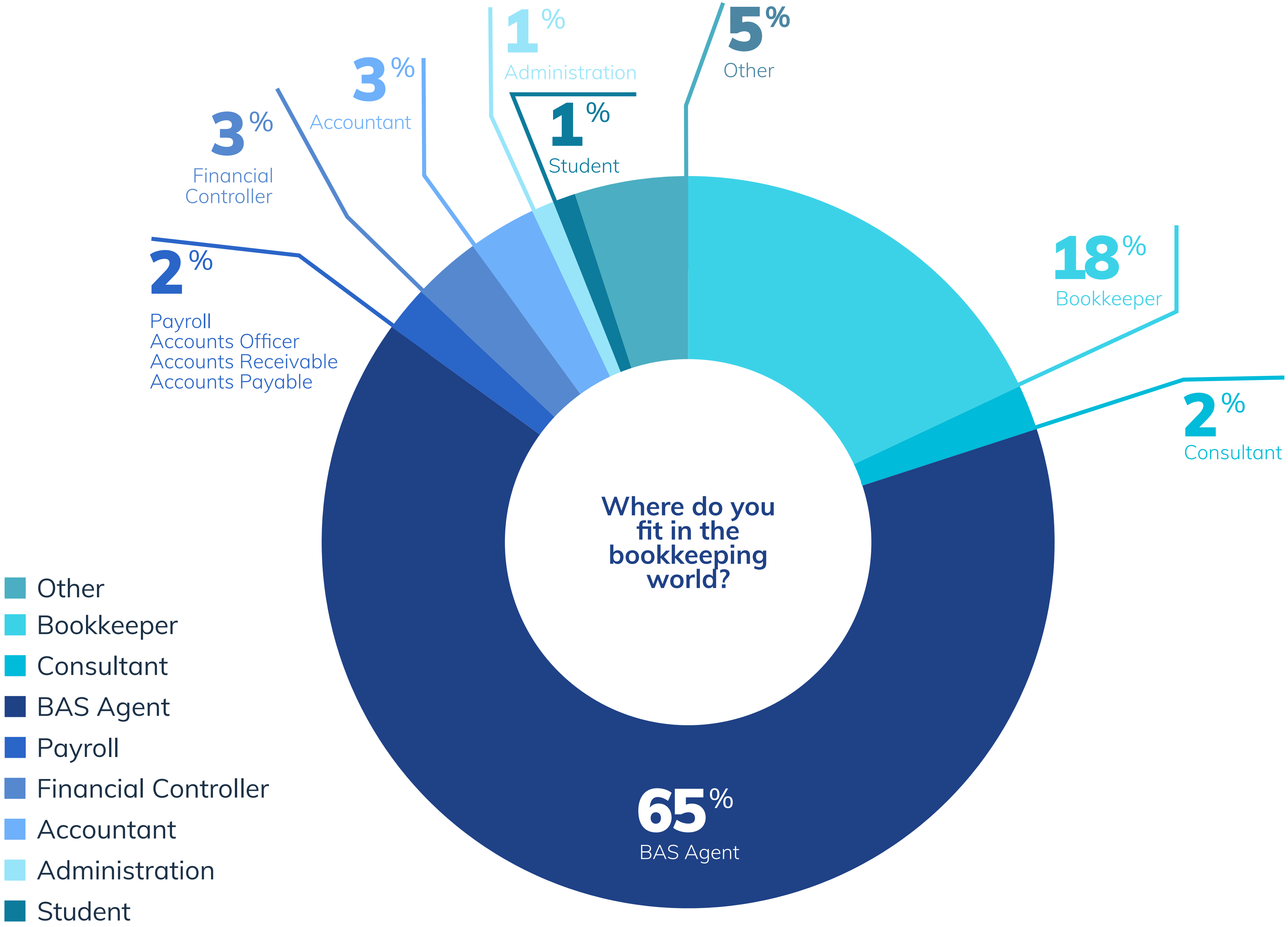
Years of experience

< 12 months	<1%
1-5 years	6%
6-10 years	9%
11-15 years	12%
16-20 years	17%
21-25 years	15%
25+ years	40%

Qualifications attained

No formal qual	<1%
Diploma in Payroll	2%
MBA	2%
Diploma (other)	23%
Degree	24%
Certificate IV in Bookkeeping, Accounting or Accounting & Bookkeeping	45%
Advanced Diploma	3%
Secondary Education	<1%

1 All about you



② Students | **Snapshot**

The 2025 survey data indicates a clear preference among students for flexible, online study modes, reflecting how education is being integrated into existing work and life commitments rather than undertaken in isolation.

Among student respondents to the study-mode question, 59.5% indicated a preference for online self-paced learning, making it the dominant choice. A further 21.4% preferred online scheduled learning, while 19.0% selected classroom or face-to-face delivery. Taken together, more than 80% of students favour online delivery in some form, with self-paced learning clearly outperforming structured or in-person alternatives.

These patterns strongly suggests that most students are balancing study alongside employment, family responsibilities, or other commitments. The preference for self-paced learning aligns with earlier findings that most students are already working in the bookkeeping industry (56%) and value the ability to apply learning immediately in the workplace. It also reflects the profession's demographic reality: many entrants are career changers or those upskilling, rather than school leavers, and therefore require study models that accommodate irregular hours and varying workloads.

The comparatively lower preference for classroom-based learning does not indicate a lack of value in face-to-face education, but rather highlights that rigidity of time and location is a barrier for many students. Where structured learning is preferred, the data shows it is more likely to be accepted when delivered online rather than in person.

Overall, the data suggests that the future effectiveness of bookkeeping education—particularly within the VET and professional development space—will depend on flexible, digitally delivered, and industry-aligned learning models.

When it comes to support for those studying, the survey shows a strong preference for practical, work-integrated and industry-connected resources. The most valued support is the ability to work while studying, nominated by 56.1% of students, reinforcing that most students are already engaged in the profession and require flexible, employment-compatible learning.

Closely following this, real-world case studies were selected by 51.2%, and access to webinars focused on real-world application by 48.8%, highlighting the importance of applied, context-driven learning rather than purely theoretical content. Access to online, industry-developed resources and guidance on how to build and grow a bookkeeping business were each identified by 46.3% of students, indicating a strong interest in career sustainability and practice development alongside technical training.

Networking-based supports also featured, with 31.7% valuing opportunities to meet other professional bookkeepers and 31.7% seeking clearer explanations of the role and scope of a professional bookkeeper.

More formal pathways such as traineeships or apprenticeships were less frequently selected (9.8%), suggesting that while structured pathways remain relevant, flexibility, immediacy, and direct workplace relevance are far more critical to the student experience. Collectively, these findings indicate that effective bookkeeping education is best supported by flexible delivery, strong industry integration, and resources that directly link study to real-world practice and career progression.

One of the ongoing conversations ICB has with students and recent graduates is the relevance and quality of the content being delivered by training organisations in relation to the Certificate IV in Accounting & Bookkeeping. 33.33% of student respondents do not believe their current study is adequately preparing them to work in the bookkeeping industry. Analysis of the responses from those students indicates several consistent themes.

The most cited concern is that course content is outdated and does not reflect current industry practice, particularly in relation to modern cloud accounting environments. Several respondents explicitly noted that what they are learning does not align with the software, workflows, or compliance expectations they encounter in real bookkeeping roles. Closely related to this is a perception that there is poor alignment between theory and practical application, with students reporting difficulty translating academic concepts into day-to-day bookkeeping tasks.

Several respondents also highlighted that courses remain overly focused on manual processes and foundational theory, which they acknowledged as useful, but insufficient on their own. These respondents indicated that while basics are covered, there is limited exposure to how bookkeeping is actually performed in practice, including real client scenarios, contemporary payroll environments, and current reporting requirements.

Other comments point to inconsistent depth and relevance of training, particularly for students who already hold prior qualifications or are working in the industry. In these cases, respondents felt that study did not build meaningfully on existing skills or adequately prepare them for the responsibilities expected of a professional bookkeeper.

Collectively, these responses suggest that the issue is not a lack of willingness to learn, but a disconnect between formal education and the realities of modern bookkeeping practice. The findings reinforce the importance of regularly updated curricula, stronger industry integration, practical case studies, and training that reflects contemporary tools, workflows, and compliance obligations.

② Students

When you start working in the bookkeeping industry would you prefer to...

26%

of students want to be a **contract bookkeeper**

56%

of students already work as an **employee in a bookkeeping business**

62%

of students **study Online Self-Paced Learning**

19%

of students **would prefer to study face-to-face as opposed to online**

31%

are new to **Australia & looking for new career prospects**

93%

studying in an **online environment**

64%

are **somewhat or very satisfied with their qualification content**

63%

are **re-skilling in order to re-enter the workforce**

2 Students

What industry resources would best assist you in your studies?

3 Employed Bookkeepers | **Snapshot**

The 2025 survey data for employed bookkeepers shows a cohort working predominantly in small to medium businesses, embedded within day-to-day operations and using mainstream cloud accounting ecosystems.

Software usage is concentrated around leading cloud platforms for accounting, payroll and reporting, indicating that employed bookkeepers are operating in digitally mature environments where automation and integrated workflows are standard. This mirrors the broader profession-wide software profile and reinforces that cloud accounting is no longer optional, but foundational.

Xero is the most popular (42.9%) accounting software platform used by employed bookkeepers in 2025.

In terms of tasks performed, employed bookkeepers report responsibility for a broad operational scope. Core duties include transaction processing, reconciliations, payroll, BAS preparation, reporting and compliance support. This breadth reflects the reality that employed bookkeepers are often the internal financial backbone of the business, rather than narrowly task-focused roles. Their responsibilities typically extend beyond pure data entry into compliance management, system oversight and liaison with external advisers.

Engagement with external accountants or bookkeepers is common (36.7%). The data indicates that employed bookkeepers frequently act as the primary internal contact, preparing accurate records and reports that are then reviewed or relied upon by an external accountant for higher-level advisory, tax planning or statutory work. This confirms a complementary, rather than competitive, relationship between employed bookkeepers and external practitioners.

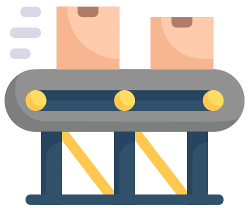
Industry data shows employed bookkeepers are concentrated in construction, trade, retail, not for profit, manufacturing and similar SME-heavy sectors. When compared with those industries that contract bookkeepers work with, there is strong alignment. The data points to the same dominant industries, suggesting consistency between where bookkeepers are employed internally and where external bookkeeping services are most in demand.

Overall, the data indicates that employed bookkeepers are highly trusted, digitally enabled generalists, operating at the centre of business operations and forming a critical link between internal systems and external professional support.

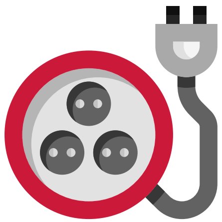
3 Employed Bookkeepers

What top 5 industries does the business you work for operate in?

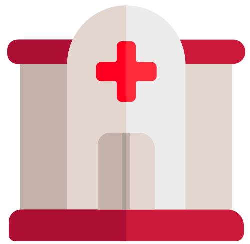
22%
Construction



12%
Manufacturing



6%
Trades



8%
Healthcare

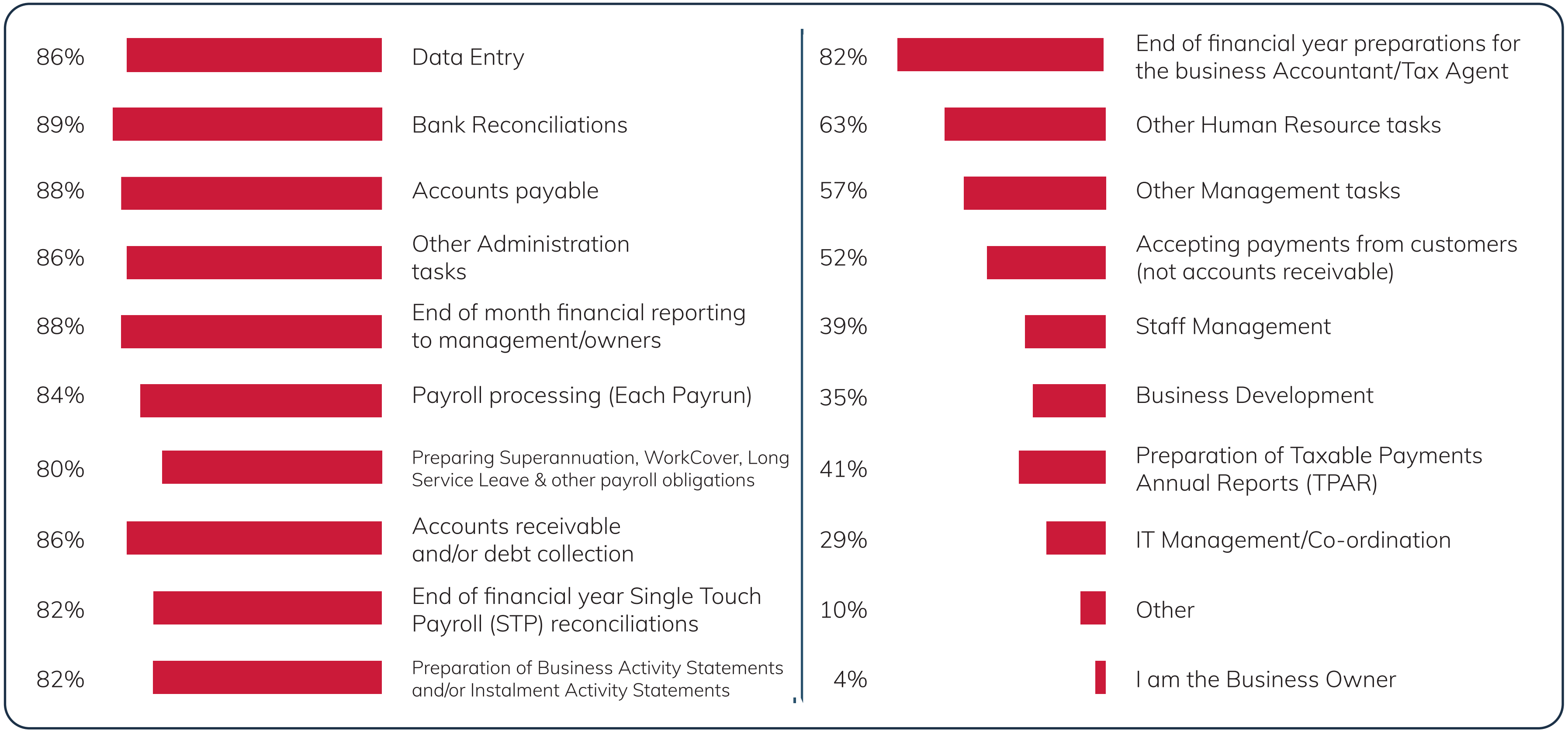
12%
Not for Profit

③ Employed Bookkeepers

What percentage of your time would you estimate is spent on each of the following task groups

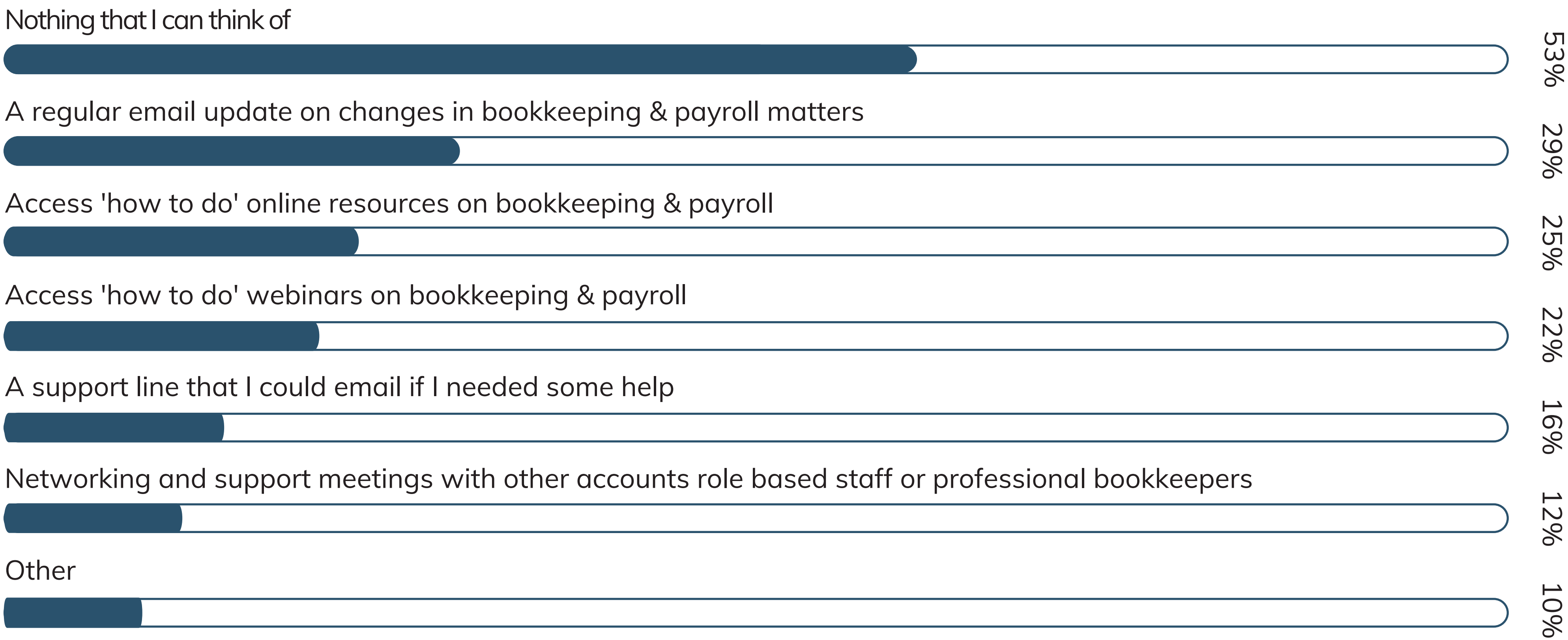
58% Accounts & Finance	**21%** Payroll & HR	**23%** Administration

What tasks do you undertake as part of your current role?



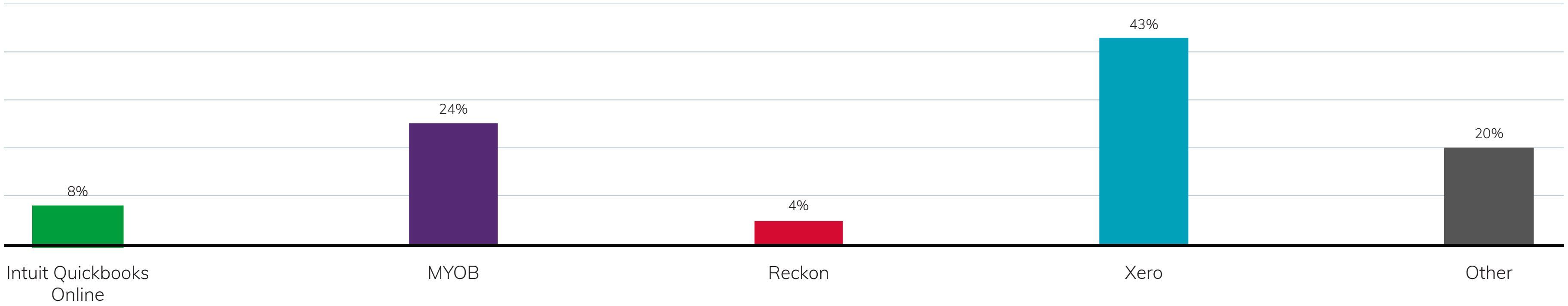
③ Employed Bookkeepers

Are there any tools or resources that you don't have access to that would assist you in your role?

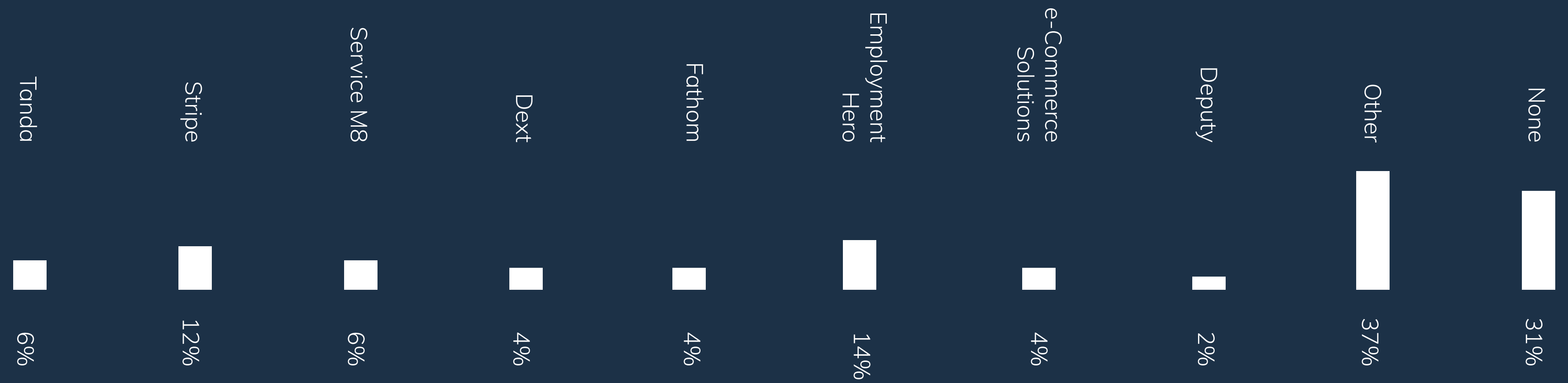


③ Employed Bookkeepers

Which accounting software does the business use?



What add-on solutions do you use for your business?



4 Your Employees | **Snapshot**

Workforce Composition:
The 2025 survey data shows that multi-person bookkeeping practices are structured around small, flexible teams, with a clear mix of employment types designed to balance continuity with capacity management.
Among those respondents that employ staff:

- 64% of businesses employ full-time bookkeepers (up 6% from 2024), with an average of 2.1 full-timers per business.
- 57% employ part-time bookkeepers, with an average of 2.32 part-timers.
- 48% employ casual bookkeepers, averaging 1.46 casuals per business.

This confirms that most multi-person practices are not large firms, but small teams using part-time and casual arrangements as a deliberate staffing strategy rather than relying solely on full-time employment.

Use of contractor bookkeepers further supports this flexible model. While not universal, contractors are commonly engaged to supplement capacity during peak workload periods, manage specialist work, or reduce fixed employment costs. The data indicates that contractors are typically used alongside employed staff, rather than replacing them, reinforcing a blended workforce approach rather than a fully outsourced model.

- 63.5% of businesses do not hire contractors (down from 66% in 2024). However, among the 36.5% that do, 21% of these contractors are hired from offshore, up from 16% from 2024.
- Of those respondents that have hired offshore, 71% indicate that 100% of their contractors are offshore.

Of those hiring contractors, 49% hire for less than 10 hours per week (down 9% from 2024) and 24% hire contractors for 30 hours per week or more (up 10% from 2024). This trend indicates a maturation of offshore hiring strategies. Rather than using offshore contractors solely for short-term overflow or highly fragmented task support, practices appear to be building deeper, more embedded contractor relationships. Higher weekly hours imply greater trust, clearer role definition, and more consistent workflows, often associated with repeatable processing tasks and standardised systems.

Overall, the data suggests that offshore contracting in bookkeeping is evolving from experimental or purely transactional use toward more stable, structured arrangements, while still remaining a supplementary workforce strategy rather than a replacement for locally based bookkeepers. This reflects growing confidence in offshore capability, alongside a continued emphasis on governance, supervision, and professional accountability.

Overall, the statistics show that multi-person bookkeeping practices in 2025 are intentionally designed for resilience rather than scale. Small team sizes, mixed employment models, flexible hours and limited offshore reliance indicate a profession focused on sustainability, compliance confidence and service quality. These structures allow practice owners to respond to fluctuating demand while maintaining professional standards, client relationships and workforce wellbeing.

④ Your Employees | **Snapshot**

Wage Trends:
The average rate of pay for Full-Time/Part-time employed bookkeepers in Australia is $41.13 per hour indicating that most full-time/part-time bookkeepers are being engaged across the level 4 to level 5 classifications under the Clerks – Private Sector Award, the primary modern award covering bookkeepers. This suggests that most permanent bookkeeping roles are being correctly classified at mid-to-senior levels, reflecting the technical and compliance-driven nature of the work.

This number drops slightly to $40.88 per hour for casual employees. Likely reasons for this lower rate could encompass lower classifications for casual bookkeepers who may perform narrower or more traditional tasks such as data entry and/or basic reconciliations. Employers may be reserving higher responsibilities for more permanent staff. Casual roles are also often shorter term and often used as a method to provide additional capacity rather than core responsibilities, particularly during peak periods.

- **Full-time/Part-time:** 51% earn between $31-$40/hr, a decrease from 53% in 2024, and 26% earn between $41-50/hr. The average rates are $41.46/hr within 100kms of cities and $40.26/hr outside that range.
- **Casuals:** 54% now earn between $31-$40/hr, down 5% from 2024, with another 31.25% earning between $41-$50/hr. The average rate for casuals has increased at $40.99/hr within 100kms and $40.67/hr regionally.
- **Onshore Contractors:** Australian based contractors are now costing an average rate of $47.74/hr, with $48.36/hr within 100kms of a capital city and $46.39/hr regionally.
- **Offshore Contractors:** The average rate is significantly lower at $21.55/hr, although this is an increase of 23% on 2024 data. When we break the data down further, the use of offshore contractors by those within 100klms of a capital has increased 29% to $21.92/hr and regionally by 58% to $20.54/hr. This indicates a significant shift in the cost base of using offshore contractors. Decisions made by the Federal Court in 2025 with regard to the employment status of offshore workers and contractors and their recognition as employees under the Fair Work Act, are likely to be a contributing factor to this increase.

Overall, the data suggests that employers are not resistant to investing in employee development; rather, they are highly selective about how that investment is structured. There is a clear preference for flexible, practical, industry-aligned learning that enhances job readiness, productivity, and retention. This supports the view that effective workforce development in bookkeeping is most successful when education providers, professional bodies, and employers collaborate to deliver learning that is embedded in real practice, rather than abstract or purely academic models.

4 Your Employees

What % of your bookkeepers are full time employees?

	2025	2024	2023
None	36%	42%	41%
1-3	57%	48%	50%
4-6	3%	6%	4%
7-10	3%	3%	4%
10+	1%	1%	<1%

What % of your bookkeepers are part time employees?

	2025	2024	2023
None	43%	40%	42%
1-3	50%	53%	51%
4-6	3%	3%	5%
7-10	2%	2%	1%
10+	2%	2%	2%

What are the average hours that you engaged contractor bookkeepers within the past 12-months?

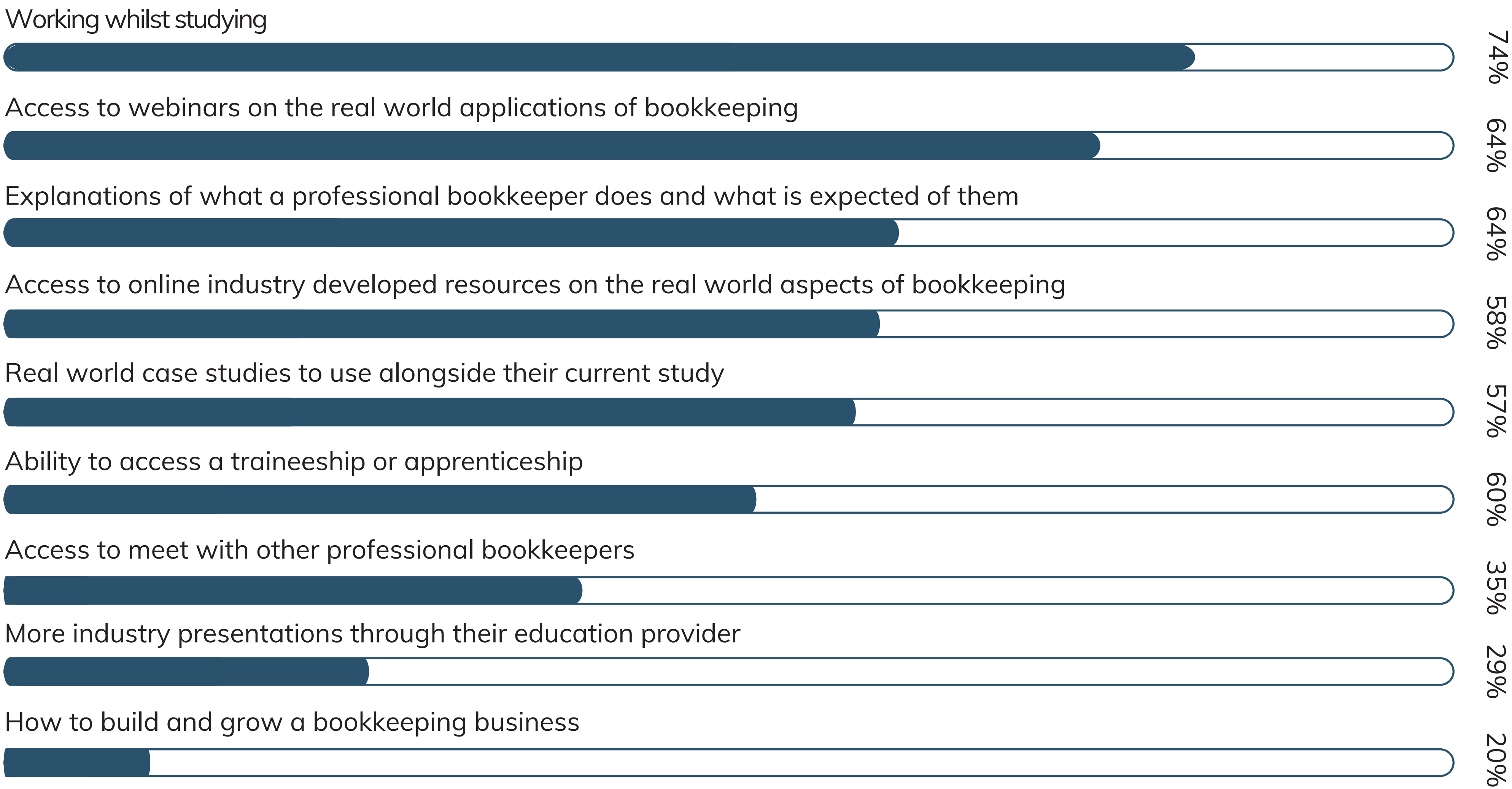
	2025	2024
0-9 hours per week	49%	49%
10-19 hours per week	17%	18%
20+ hours per week	34%	10%

How many casual bookkeeping employees work in your business?

	2025	2024	2023
None	52%	53%	50%
1-3	46%	44%	47%
4-6	2%	3%	3%
7-10	0%	1%	0%
10+	0%	0%	<1%

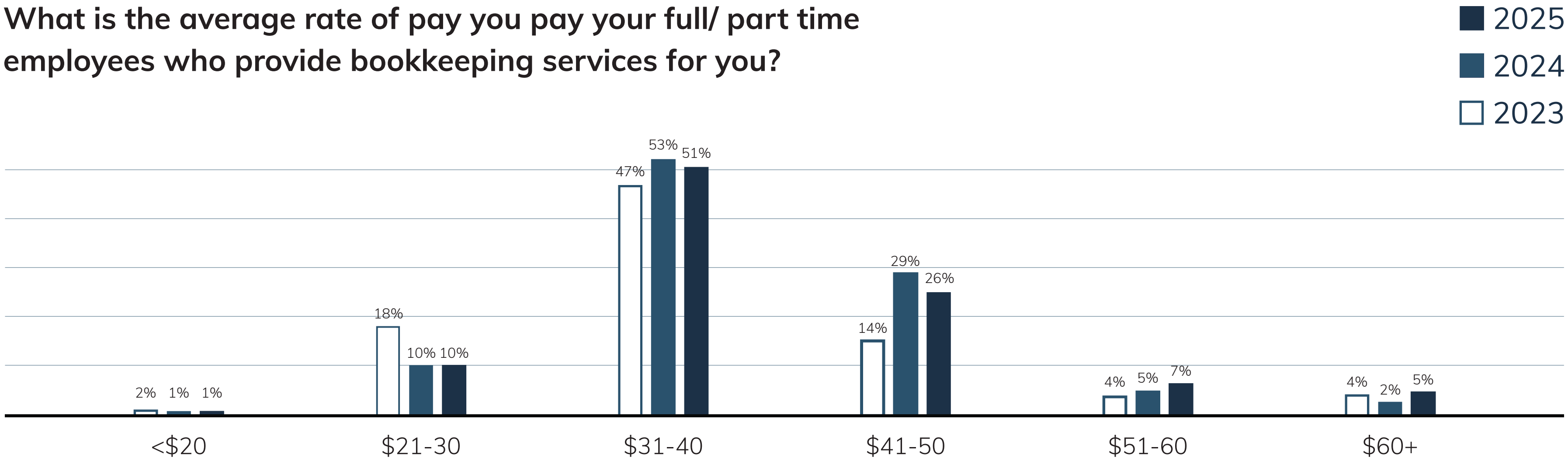
④ Your Employees

What industry resources would best assist you to support any employees whilst they are studying?

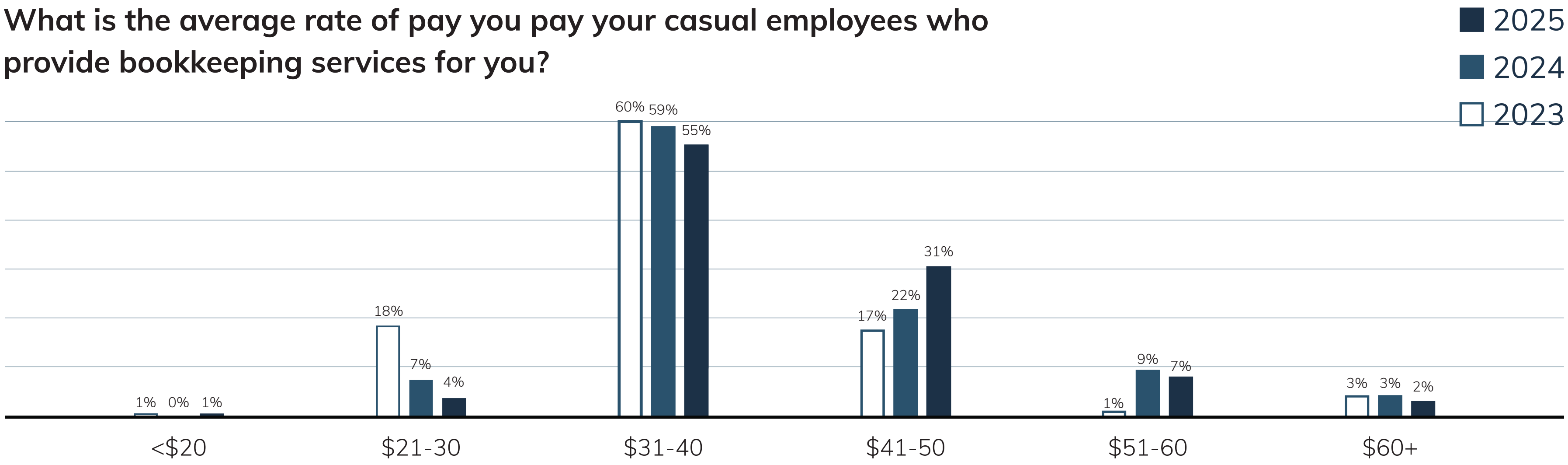


4 # Your Employees

What is the average rate of pay you pay your full/ part time employees who provide bookkeeping services for you?



What is the average rate of pay you pay your casual employees who provide bookkeeping services for you?



5 Your Business | **Snapshot**

Bookkeeping businesses in Australia are predominantly small, owner-led enterprises, operating with relatively simple structures but often with long operating histories.

Collectively, the data points to a profession dominated by stable yet small-scale enterprises. The combination of long operating periods and modest turnover suggests that success in bookkeeping is measured less by scale and more by consistency, client trust, and manageable workload. It also highlights why flexibility, compliance confidence and workforce sustainability remain central priorities for bookkeeping business owners in 2025.

The most common structure reported is sole trader (60%), followed by company structures (26%), with a smaller proportion operating through partnerships or trusts. This distribution reflects the low barrier to entry for bookkeeping businesses and the profession's strong alignment with self-employment, flexibility and lifestyle-driven business models. Company structures are more prevalent among more established practices, typically where there are multiple staff, contractors or higher compliance exposure.

The data shows a mature business cohort. A significant proportion of bookkeeping businesses have been operating for more than 8 years (72%), with many exceeding 25 years in operation (19.5%). Newer businesses (operating for fewer than 3 years) represent a smaller share of respondents, suggesting that while new entrants continue to emerge, the sector is characterised by longevity and client retention, rather than high churn.

Bookkeeping businesses remain modest in scale with the major operating at a micro-scale: 72% of respondents report annual turnover below $150,000 (down 2% from 2024), with 37% earning under $75,000 (down from 42% in 2024), and only 2% surpassing $1 million (in line with 2024). 5% more regionally based bookkeepers tend to have a turnover under $75,000. This tends to indicate the bookkeeping businesses are predominately owner-managed and are designed to generate a sustainable income rather than profit building enterprises.

When asked about changes in revenue compared to the previous year, responses indicate a mixed but generally steady environment. A meaningful proportion of respondents report increased revenue (47%) with an average increase of 20%, reflecting ongoing demand for bookkeeping, payroll, and compliance support amid regulatory change. A further 33% of respondents have indicated no change in their revenue.
Comparing 2025 data with 2024, we see a clear shift in profit margin pressure across almost all turnover categories, with the impact becoming more pronounced as turnover increases.

Across all practice turnover bands, profit margins are comparably stable, but margins do appear to be under pressure. Rising fixed costs, such as software subscriptions, insurance and compliance obligations will be a contributing factor. The shift appears small enough to indicate a reduction in the buffer that many of these practices can build rather than signally a concern towards sustainability.

5 Your Business | **Snapshot**

Across each sector, data indicators demonstrate that profitability is less about revenue size and more strongly associated with pricing structures and levels, service mix and workload management. Despite this, 72% are happy with the financial return of their practice.

Business Practices

The strongest motivating factors for a bookkeeper to be self-employed are consistently flexibility and control. Flexibility remains the defining value of self-employment in this field. 89% (down from 91% in 2024) value the ability to set their own hours, and 69% (down from 74% in 2024) appreciate choosing their clients. Notably, motivations such as rapid growth, employing large teams or building a saleable business rank much lower. This reinforces earlier findings that most bookkeeping businesses are intentionally designed as owner-managed practices, that align with personal values, circumstances and wellbeing, rather than scaled or sizeable high-growth enterprises.

Most respondents (88%) spend fewer than 10 hours a week on their own admin, however the data clearly shows an increase in administration associated with a higher turnover practice.

Across the board, time management, workload, and personal effort continue to be the primary challenges—regardless of business size or membership affiliation. For those in large practices (>$1M turnover), these challenges intensify: 58% (down from 73% in 2024) cite non-billable admin hours as a concern, and motivation issues are reported at 21% above that of smaller operators. The emotional and logistical load of running a large, multi-person practice is clearly substantial. Notably, staff attraction (9%) and retention (4%) are the least of the challenges being identified by respondents. Given the high number of sole practitioners in bookkeeping this is an expected ranking.

Consistent with the data from the 2024 survey, workload diversity is also notable—38% of bookkeepers work 20 hours or less per week, which correlates with the high proportion of businesses earning under $75,000. Meanwhile, 12% work more than 40 hours per week, representing a segment of dedicated full-time operators or business owners.

When compared with hours worked during BAS periods, the data shows a material uplift in the average hours worked, highlighting that bookkeeping is episodic, driven by statutory deadlines rather than client choice. The increase is beyond marginal, representing a step-change in workload intensity during these times. This occurs across all turnover bands, and geographic locations, and can contribute to fatigue, working encroaching on personal time, but also may contribute further to compression of margins, and ultimately long term sustainability.

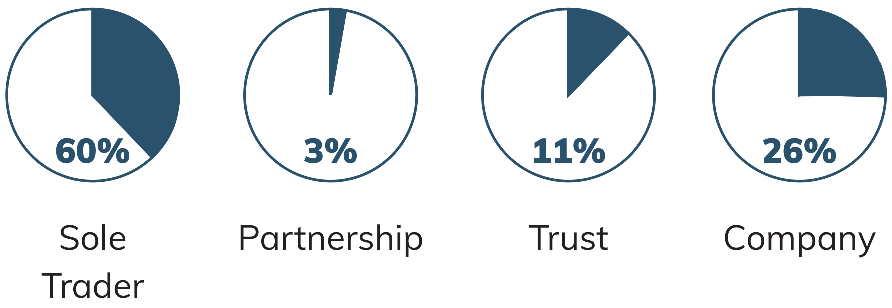
62% of respondents are not concerned about the future of the profession, a 1.0% decrease from 2024.

⑤ Your Business | **Snapshot**

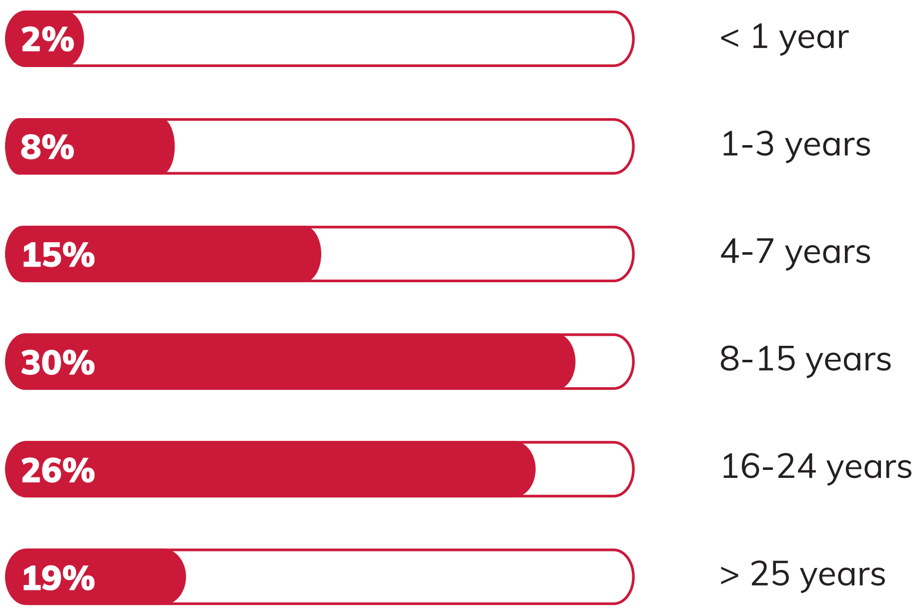
Whilst bookkeepers are motivated by control, flexibility and sustainability, they are operating in an environment that increasingly tests those goals. The profession continues to attract people who value independence and meaningful work, yet the cumulative impact of compliance burden, pricing pressure and workload intensity is making business ownership more demanding. The data reinforces the importance of support structures, practical education, advocacy and tools that help bookkeepers protect both viability and wellbeing in self-employment, such as those provided by ICB.

⑤ Your Business

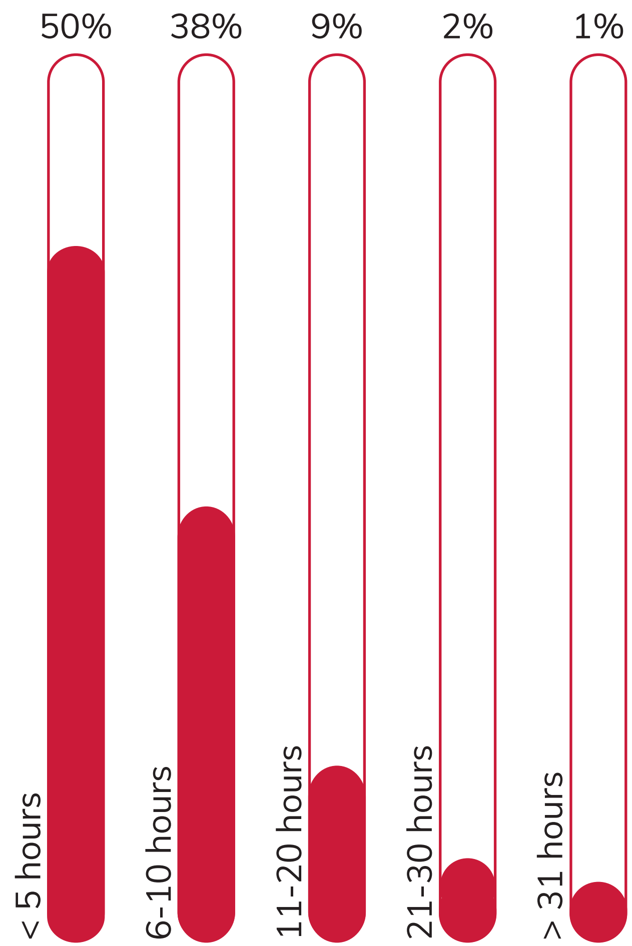
What structure do you operate your business under?



How long has your business been trading for?



How many non-chargeable hours do you spend with your own business adminstration per week?



5 Your Business

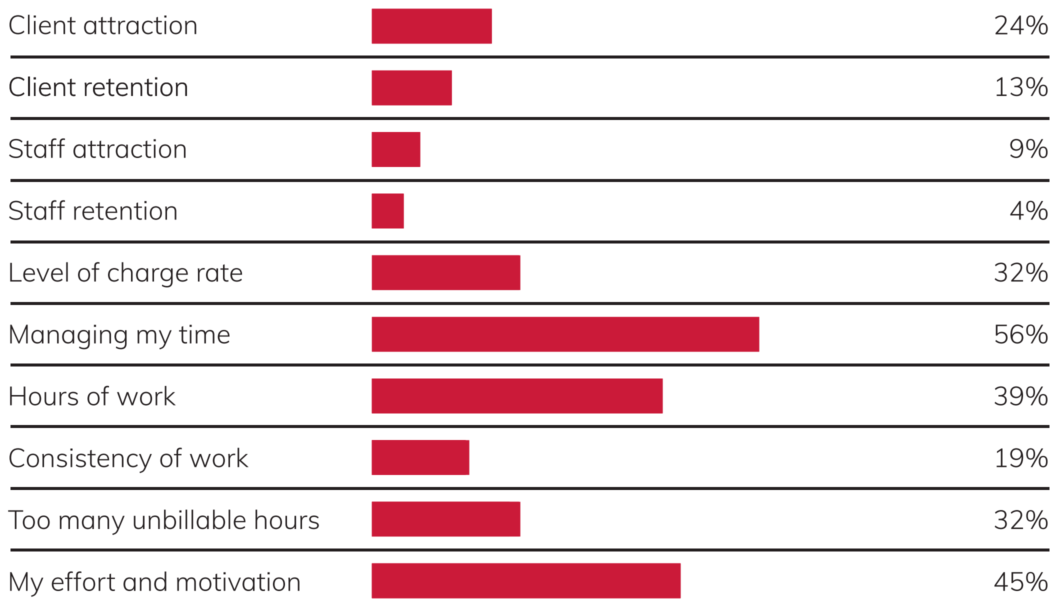
72%

of bookkeepers in business are **satisfied with the financial return of their business**

47%

of bookkeepers in experienced an **increase in revenue from 2023-2024**

Has your business faced any of the following challenges over the past 12 months? Select all that apply.



What was your turnover in the 2025 financial year?

Less than 75k	75k-100k	101k-150k	151k-200k	200k-500k	>500k
37%	17%	17%	10%	13%	6%

⑥ Your Client Services | **Snapshot**

There is a clear profile of the types of clients bookkeepers work with, reinforcing the profession's central role in supporting Australia's small business economy.

Bookkeeping clients are primarily micro and small businesses most commonly with a turnover between $200,000 and $1 million and an average of 11 employees. Less than 3% of respondents indicated that a typical client has no employees.   This indicates that contractor bookkeepers are not generally supporting complex corporate clients, but rather acting as trusted partners for those businesses that may have limited financial capacity.

Consistent with prior year surveys, construction, retail, and trade sectors continue to be the three most commonly represented industries. This suggests that bookkeeping demand is deeply embedded into these sectors of the economy.

Bookkeeping businesses typically maintain modest client portfolios, with an average of 34 clients and 83% supporting 50 clients or fewer. Only a small group (6%) manage more than 100 clients, underscoring the personalised, relationship-driven nature of the profession.

Word of mouth (94%) and accountant referrals (60%) remain the most powerful marketing tools for bookkeepers, highlighting the profession's strong reliance on trust, relationships and reputation rather than traditional marketing and promotional activities. Whilst 54% of respondents are utilising digital marketing solutions this is clearly a secondary form of lead generation. This indicates that it may play a valuable role in discovery and validation, but not necessarily in lead generation, with final decision making still being largely influenced by recommendation.

Consistent with the lead data, marketing activity is generally light touch and targeted. Many are maintaining an online presence – most commonly a website and a LinkedIn profile – but relatively few are engaging in active, ongoing campaigns.

Professional association channels and networking are indicated as important, reinforcing the value of industry connection over broader marketing approaches. This further reinforces bookkeeping as a relationship-led profession.

51% (down 5% from 2024) of respondents are taking on more clients, which when presented in line with other data present in the survey, reflects a profession that is intentionally moderating growth in response to time pressure, margin compression and rising risk. Rather than signalling reduced demand, the data points to a rebalancing toward sustainability, where bookkeepers focus on optimising existing client relationships, pricing and workflows instead of expanding client number This points to positive market demand and business growth opportunities.

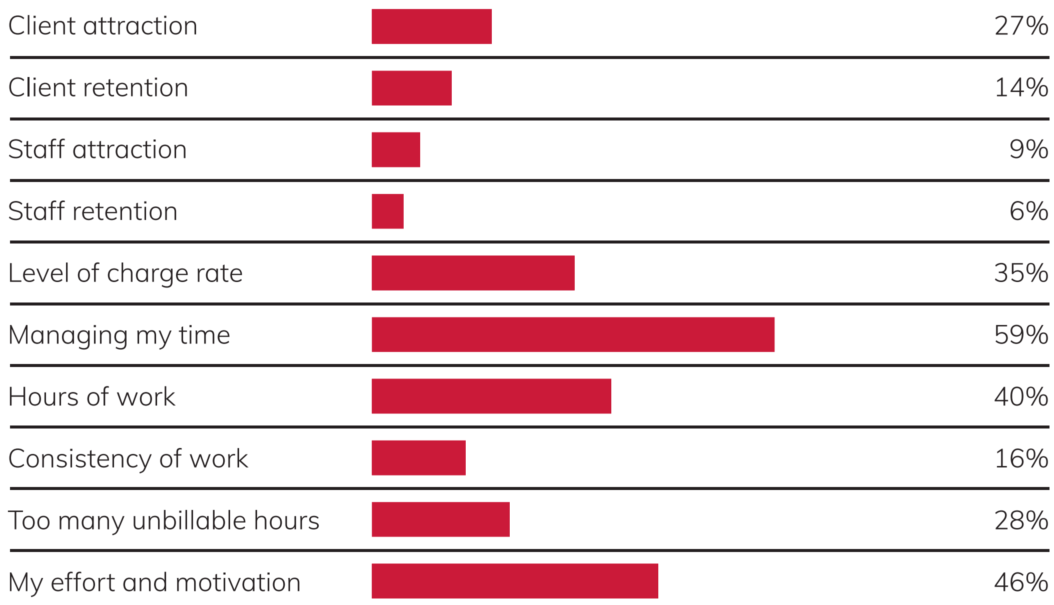
⑥ Your Client Services | **Snapshot**

Bookkeepers are delivering a broad spectrum of essential services. The services most commonly delivered remain core bookkeeping, payroll and BAS, confirming that compliance and ongoing financial maintenance are the foundation of the profession.

Higher-end services—such as clean-ups, troubleshooting, system implementations and advisory-style work—are delivered by a smaller but growing segment. This aligns with pricing data showing stronger rate growth in these areas and suggests a gradual evolution of service mix, rather than a wholesale shift away from core compliance work. Consistent with other survey findings, this is supported by the rising complexity of compliance, changing client demands away from processing services and a growing increase in capability and confidence, particularly among ICB members.

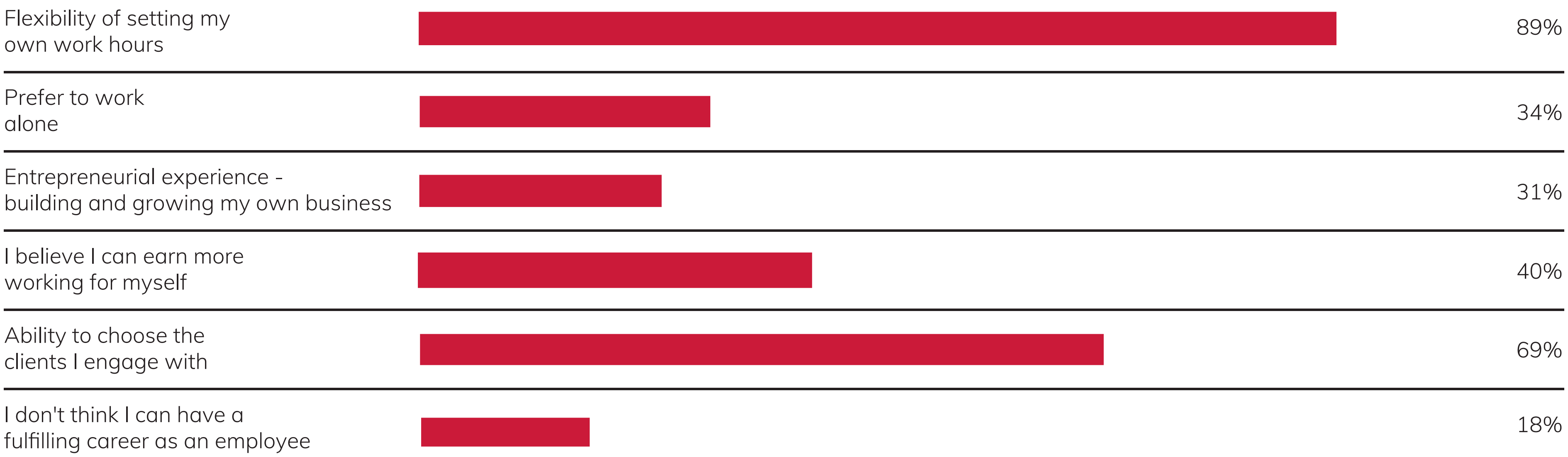
- 96% prepare activity statements, aligned with the 93.75% who are registered BAS or Tax agents or employees
- Over 94% (up 4% on 2024) provide ongoing payroll services, a critical compliance area
- Only 32% offer HR support, suggesting the level of complexity in this area business which is becoming more specialised. It is also a gap that could be filled by bookkeepers looking to expand their advisory role
- Just 56% identify as offering consulting services, representing another area of unrealised growth potential. This potentially indicates a lack of understanding of the definition of consulting services.

Has your business faced any of the following challenges over the past 12 months?



⑦ Your Business

What are some of the reasons you remain self-employed or a business owner, rather than as an employee?



Did you expereince a change in revenue from the 2024 to 2025 finanical years?

47% Increase in revenue

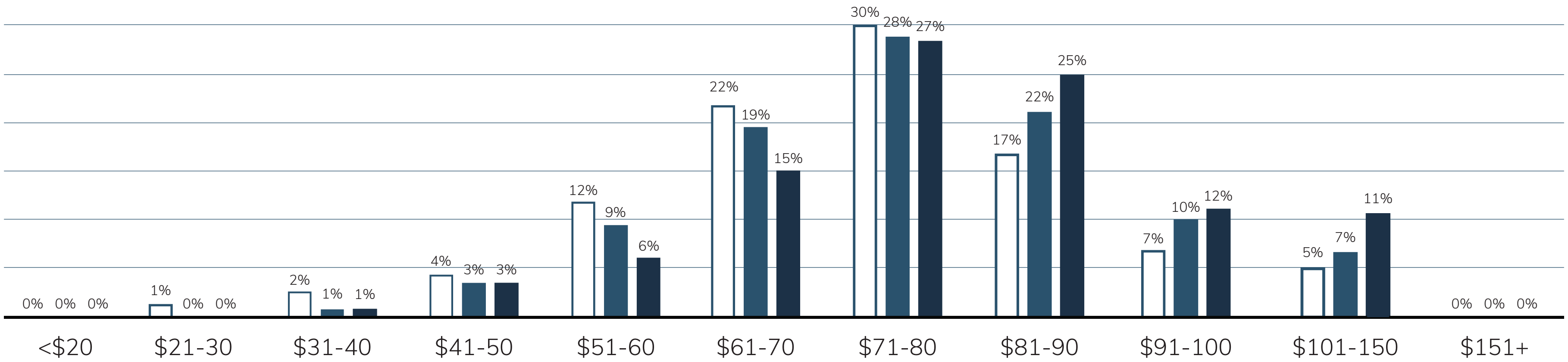
20% Downturn in revenue

33% No change

7 Your Business | **Professional Practices**

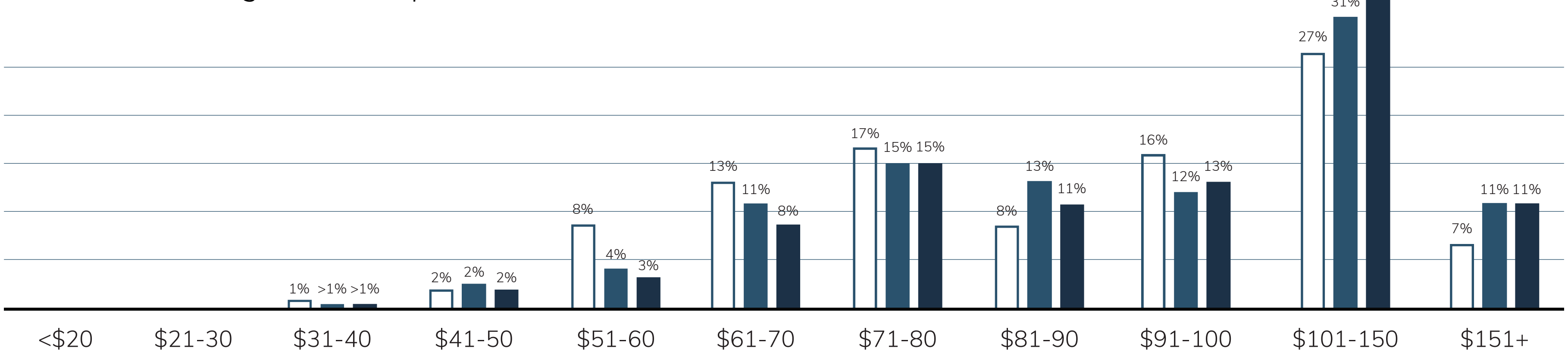
If you charge the hour, what fees do you charge p/h for 'bookkeeping' services?

Australian Average: $83.20 p/h



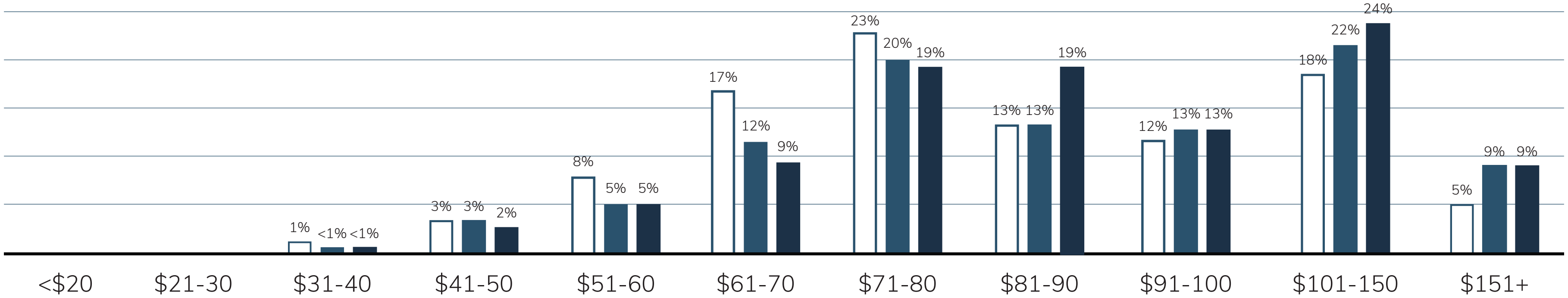
If you charge the hour, what fees do you charge p/h for 'high-end, troubleshooting, consulting' services?

Australian Average: $112.84 p/h

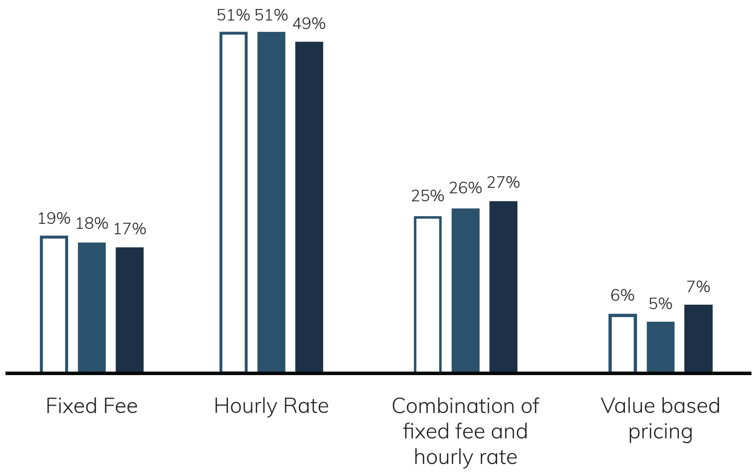


7 Your Business | **Professional Practices**

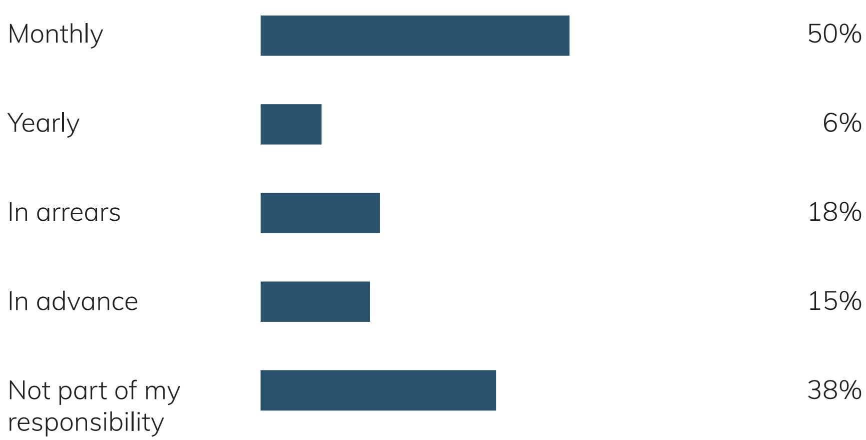
If you charge the hour, what fees do you charge p/h for 'BAS' services?
Australian Average: $102.94 p/h



What is your preferred method for billing clients?



How do you bill clients for their software subscription?



Results indicate that more than one method can be adpoted per respondent

7 Your Business | **Professional Practices**

If you charge based on fixed fees, what are your average monthly service fees for an average client (excluding GST)

<$100	6%
$101-$300	19%
$301-$500	27%
$501-$700	11%
$701-$1000	16%
$1001-$1500	9%
$1501-$2000	5%
$2001-$3000	4%
$3000+	3%

17%

of bookkeepers **use e-invoicing to invoice their clients**

7 Your Business | **Professional Practices**

The bookkeeping profession in 2025 has reached a more standardised and confident pricing position. Charge rates are converging across geography, professional members demonstrate stronger pricing outcomes, and billing models are shifting toward predictability and sustainability. While margin pressure remains a challenge, the data suggests that bookkeepers are increasingly adopting pricing practices that support long-term viability rather than short-term workload trading.

ICB members again record a slightly higher average charge rate than the overall population. This remains consistent with earlier findings around professional confidence, structured pricing, and alignment with professional standards. Importantly, the geographic comparison confirms that rates outside 100 km are effectively on par with metropolitan rates, reinforcing that bookkeeping pricing is no longer location-driven.

Of particular note is that those respondents that are not a member of any professional association indicate a charge rate of up to 25% less than those that are a member.

The data indicates a strong preference for regular, recurring billing models, such as monthly or fixed periodic fees, rather than purely ad hoc or hourly invoicing. This reflects a deliberate shift toward income predictability for bookkeepers and cost certainty for clients. While hourly rates are still used, the overall trend supports a more mature service model focused on ongoing relationships rather than transactional work.

Respondents report using a mix of fixed-fee (17%), value-based (7%) and hourly (49%) methodologies, or a combination of these (27%) but fixed or packaged pricing is increasingly prominent. This suggests growing confidence in scoping services, understanding effort, and pricing for responsibility rather than time alone. ICB members are again slightly more likely to use structured pricing approaches, which aligns with higher reported confidence and more stable margins relative to non-members.

Across all service types—bookkeeping (5%), BAS (3%), and high-end consulting (4%) —there has been an increase in professional fees since 2024.

For those charging fixed monthly fees, the average is $1,075 per client (23.56% increase from 2024), suggesting a stable and predictable revenue model for many practices. On the tech side, while 38% of bookkeepers don't manage software subscriptions for clients, those who do largely follow a monthly billing model, aligning with standard SaaS practices.

7 Your Business | **Professional Practices**

When we break down the average and most popular rates charged for Professional Services in 2025 we see the following:

Bookkeeping services when charged by the hour:

Australian Average	$83.20 per hour
• Within 100klms of a capital city	Average $84.05/hr
• More than 100klms of a capital city	Average $81.64/hr
• ICB Members	Average $83.66/hr
• Not a member of a professional body	Average $63.00/hr

High end troubleshooting, consulting services charged by the hour:

Australian Average	$112.84 per hour
• Within 100klms of a capital city	Average $116.81/hr
• More than 100klms of a capital city	Average $105.12/hr
• ICB Members	Average $113.02/hr
• Not a member of a professional body	Average $64/hr

BAS Services charged by the hour:

Australian Average	$102.94 per hour
• Within 100klms of a capital city	Average $104.92/hr
• More than 100klms of a capital city	Average $99.15/hr
• ICB Members	Average $103.13/hr
• Not a member of a professional body	Average $68/hr

The data shows that location and membership status continue to influence pricing trends. While metropolitan rates remain higher overall, the regional gap is narrowing. Additionally, ICB members consistently report higher average fees, which may reflect stronger training, better client education, and greater emphasis on professional standards.

7 Your Business | **Professional Practices**

During the BAS periods, how many hours do you work per week?

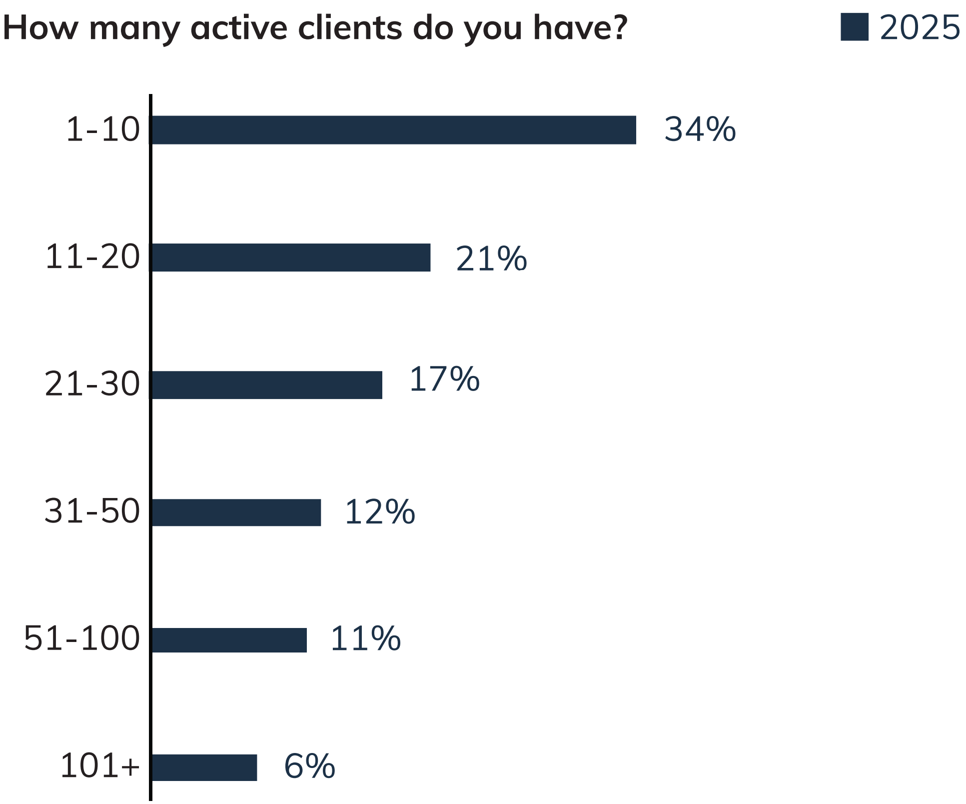
	<5 hrs	6-10 hrs	11-20 hrs	21-30 hrs	31-40 hrs	41-50 hrs	51-60 hrs	+61 hrs
2025	**1%**	**7%**	**13%**	**20%**	**26%**	**21%**	**8%**	**4%**
Change between 2024-2025	-2%	-1%	+1%	+1%	-	+1%	-	-
2024	3%	7%	12%	19%	26%	20%	8%	4%
2023	2%	6%	11%	21%	28%	21%	7%	5%

During non BAS periods, how many hours do you work per week?

	<5 hrs	6-10 hrs	11-20 hrs	21-30 hrs	31-40 hrs	41-50 hrs	51-60 hrs	+61 hrs
2025	**6%**	**12%**	**21%**	**23%**	**27%**	**10%**	**2%**	**0%**
Change between 2024-2025	-1%	+2%	-	-2%	+2%	-	-	-
2024	7%	10%	21%	25%	25%	10%	2%	0%
2023	4%	12%	19%	26%	25%	11%	2%	0%

7 Your Business | **Your Clients**

How many active clients do you have?



How did your clients find you? Select all that apply.

Word of mouth	94%
Accountant referral	62%
Website	19%
Social Media	15%
Google	14%
Other	9%
Software company partner program	9%
ICB "Find a Bookkeeper"	2%

What industries do you currently provide bookkeeping services for?

Construction	69%
Retail	48%
Trade	49%
Hospitality & Tourism	38%
Not for profit	45%
Healthcare	41%
Automotive	31%
Manufacturing	27%
Agriculture/ Farming	30%
Beauty	26%
Finance & Insurance	25%
Real Estate	21%
Transport	18%
Information Technology (IT)	20%
Education & Training	19%
Sport/ Recreation	14%
Arts/ Entertainment	19%
Fitness	15%
Legal	15%
Industrial	8%
Other	19%

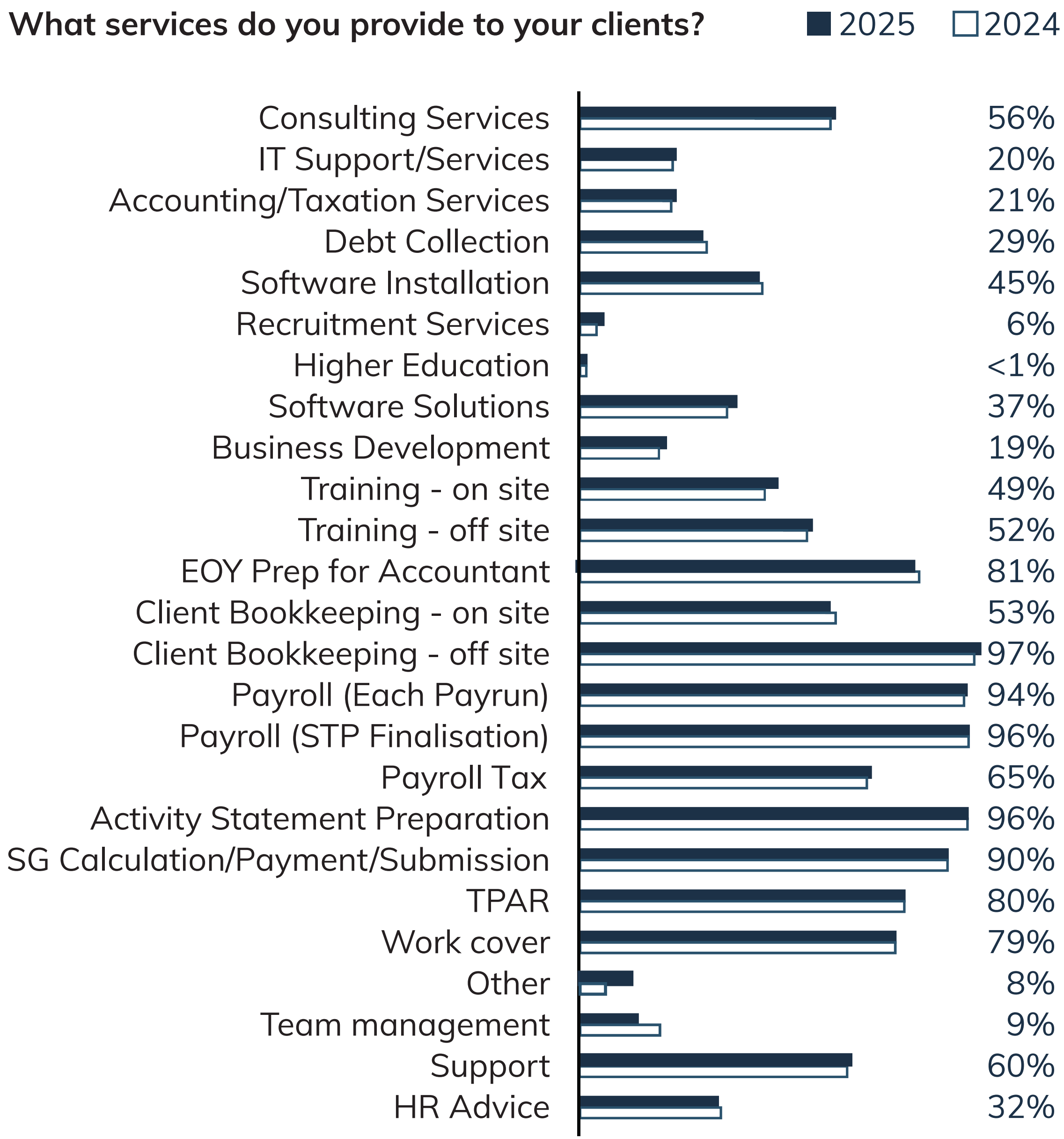
7 Your Business | **Your Clients**

52%
of bookkeepers are **currently taking on more clients.**

94%
of clients **connected with their bookkeeper** through **word of mouth.**

89%
of clients **access their clients remotely.**

What services do you provide to your clients?



8 Continuing Professional Education **(CPE)**

The services that professional bookkeepers provide to their clients, has not significantly shifted in the last 10 years. The end results are the same, it is the methodologies and the technology that have changed.   The rapid pace of technology change is something that bookkeepers are having to manage. This means that they must invest in professional development to learn these new skills whilst balancing their client workload, administration and some work life harmony.

The CPE data does not point to disengagement or complacency. Rather, it highlights a profession under time pressure, navigating complex regulatory frameworks, and sometimes unclear about how learning translates into formal compliance. Improving CPE outcomes will likely require clearer guidance on what counts, more flexible and practical delivery models, and stronger integration of learning into everyday practice—rather than simply increasing requirements.

The pace of regulatory and technical change—payroll reforms, software updates, TPB Code changes, cyber obligations—means learning is often reactive and fragmented.   This creates a disconnect between effort and compliance. The data suggests that some bookkeepers misinterpret what qualifies as CPE, particularly where learning is informal, on-the-job, or embedded in daily work (such as software updates, troubleshooting, or peer learning). This can lead to under-reporting or non-recognition of valid learning as they may not always be doing so through structured, recordable CPE activities.

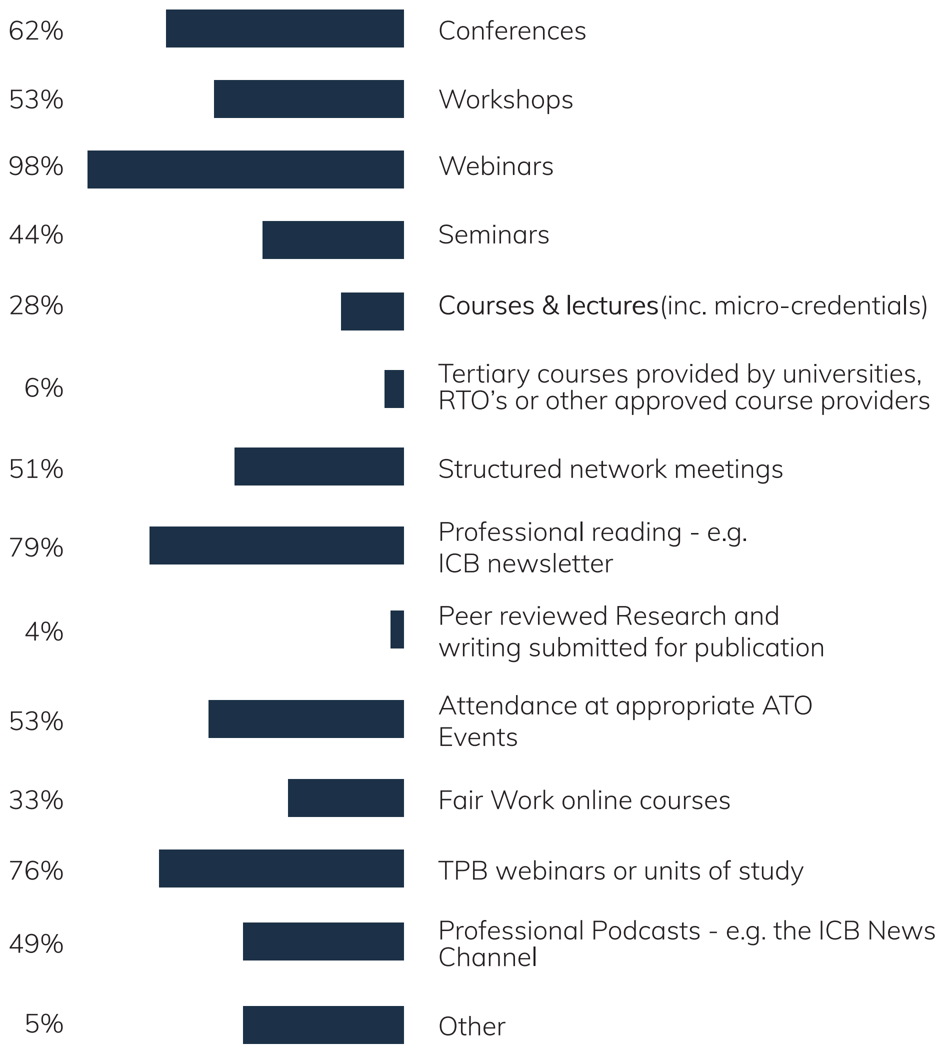
Despite increased awareness of regulatory expectations, there has been no material uplift in compliance. This suggests that effort alone is not translating into compliance. The system is not becoming easier to navigate, and the burden on practitioners has not reduced.

Compared with 2024, the 2025 data does not show a collapse in CPE compliance—but it does show an industry struggling to improve in the face of rising complexity. The profession is learning more, not less, but the current structures and requirements of ongoing CPE frameworks are struggling to keep pace with how learning actually occurs.

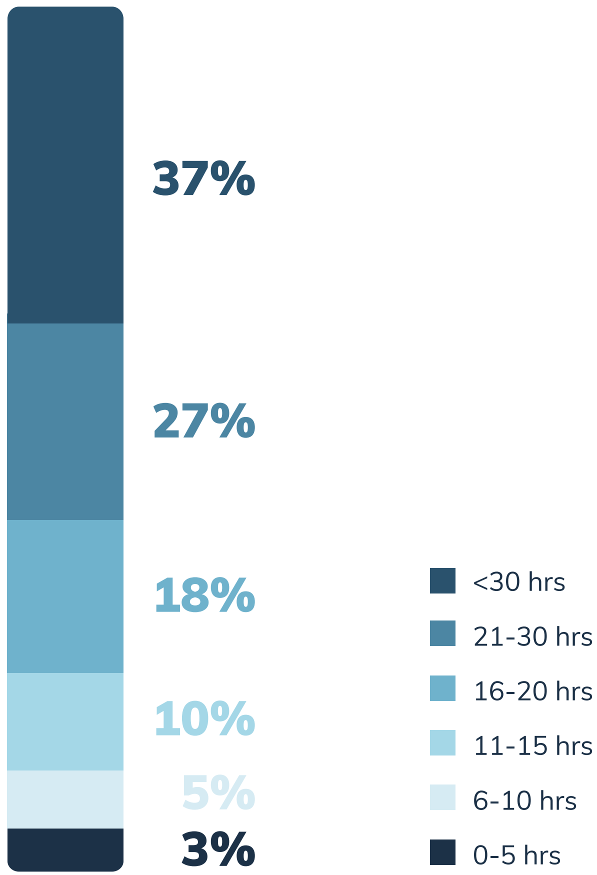
In essence, 2024 identified the issue and 2025 confirms it is becoming more acute.
This strengthens the case for clearer guidance, more practical recognition of learning, and CPE models that align with real-world professional practice.

8 Continuing Professional Education **(CPE)**

Which of the following types of continuing professional education (CPE) do you undertake to help you in your bookkeeping?



Hours spent on continuing professional education (CPE)



9 Insurances and Protections | **Snapshot**

The 2025 data indicates that professional indemnity insurance is widely held and remains the most common form of cover (99%), reflecting its importance for regulated work, client trust and professional accountability. Public liability insurance is also commonly held (79%), particularly by those operating a practice or engaging with clients directly. Together, these insurances form the baseline risk protection for most bookkeepers and are generally well understood as non-negotiable.

Cyber insurance uptake is currently sitting at 69.5%. The most frequently cited reasons are cost sensitivity, reliance on software providers, uncertainty about what cyber insurance actually covers and perceived low exposure, indicating a potential underestimation of a bookkeeper's attractiveness as a cyber target.

4.6% of respondents reporting that they experienced a cyber incident over the past twelve (12) months, with the most common forms of incidents being either related to phishing or scam emails, or attempted accessing of bank accounts.

Most respondents report having some level of cyber security controls, such as secure passwords, multi-factor authentication (93%), antivirus software and cloud-based platforms with embedded security. This suggests a growing awareness of cyber risk and reliance on technology providers' built-in safeguards. However, the data also indicates variability in the depth and formality of these protections, with fewer bookkeepers reporting comprehensive or documented cyber security frameworks.

As cyber risk continues to rise and regulatory expectations evolve, the survey highlights a clear opportunity for better education, clearer product positioning, and ensuring that insurance options such as those offered by Insurance Made Easy* are more closely aligned to the realities of small professional bookkeeping practices. Insurance is coupled with a growing importance of cyber monitoring and support services also tailored to smaller practices, such as that offered by Harvey Norman Technology for Business*.

The 2025 data suggests that bookkeepers are not ignoring risk, but are making pragmatic, cost-conscious decisions about protection. Traditional professional risks are well covered, while cyber risk is acknowledged but not yet fully translated into insurance uptake.

** Both of these providers are key strategic partners of ICB.*

In terms of compliance practices, 81% of respondents consistently use engagement letters (65% always, 16% mostly), marking a modest but positive increase from mostly to always from 2024.

Whilst the survey indicates that engagement letters are widely used, they are not universally or consistently applied. Most established and multi-person practices report having engagement letters in place for clients, reflecting a strong awareness of the need to clearly define scope, responsibilities, limitations and fee arrangements.

9 Insurances and Protections | **Snapshot**

This aligns with the profession's increasing exposure to regulatory, compliance and client risk, particularly the Tax Practitioners Board Code of Conduct and Quality Management System requirements.

However, the data also suggests that a non-trivial minority of bookkeepers either do not use engagement letters consistently, or use informal or outdated versions. This is more common where client relationships may be long standing and perceived as low risk. The implication is that while trust is high, formal risk protection may lag behind regulatory expectations, particularly as professional obligations continue to expand.

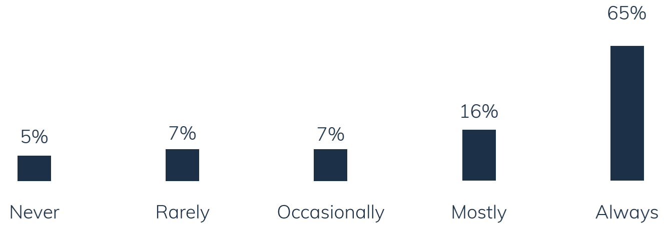
Client identity verification is also broadly adopted, with 83% (up 4% on 2024) of bookkeepers conducting checks. A large portion (59%) still rely on manual verification methods, though Scantek and Annature continue as leading electronic verification tools among those opting for digital solutions.

Some respondents appear to rely on referrals, existing relationships, or accountant onboarding processes rather than conducting their own formal verification. This approach may have been adequate historically, but it is becoming increasingly misaligned with regulatory direction and future obligations.

Taken together, the data indicates that bookkeepers are actively managing professional risk, but often through a mix of formal and informal practices. Engagement letters and client verification are widely recognised as important, yet not always implemented with the rigour that regulatory expectations demand. As compliance frameworks tighten—particularly around professional conduct, client identification and AML obligations—the survey highlights a clear need for greater clarity, education and standardisation to ensure bookkeepers are adequately protected and compliant in practice, not just in principle.

⑨ Insurances and Protections

How often do you use an engagement letter?



How are you completing your client identity verification checks?

63%

of bookkeepers have a **Cyber Security Insurance Policy**

With 30% not covered and an additional 7% covered by employer

93%

of bookkeepers have **Professional Indemnity Insurance**

With 1% not covered and an additional 6% covered by employer

71%

of bookkeepers have **Public Liability Insurance**

With 21% not covered and an additional 8% covered by employer

10 Technology Use & Software Services | **Snapshot**

Survey data shows that bookkeeping businesses in 2025 are technologically mature, selectively adopting AI, and increasingly intentional about how technology is used both internally and with clients. The data points to evolution rather than disruption.
Most bookkeepers are cautiously confident about technology and AI. Respondents generally see technology as necessary & beneficial, but not something to be deployed without governance or understanding.

Broader Technology Use and Adoption
More broadly survey data shows that bookkeepers are technologically mature and increasingly intention about what and how they utilise technology. Cloud accounting platforms, integrated payroll systems, document management tools and secure client communication platforms are now more likely to be standard.

Technology is now a core interface between a bookkeeper and their clients. This reinforces other findings that bookkeeping is location-neutral and relationship driven.

Technology adoption is being used to protect time, manage complexity and support sustainability, and has now moved to be a baseline expectation, it is no longer a differentiator in service delivery but rather an assumed knowledge and use. Smaller practice operators are now using task management and workflow tools at a higher rate than in previous surveys, some of which is likely to have been attributed to the introduction of the TPB quality management systems requirements, under the code of conduct.

The strongest motivators for adopting new technology are enhanced data security and simplification of business processes. The ability to support remote work, while relevant, remains a lower priority—indicating a strong focus on practical, outcomes-based implementation. The ranking of these motivators is consistent with the 2024 survey data.

Software Adoption and Market Use
The data suggests that bookkeepers are capable adopters, but selective ones. They prioritise tools that directly support client compliance and value delivery, while internal use is often deferred due to cost, time and risk considerations. The opportunity for future adoption by bookkeepers for their own business, is less about convincing bookkeepers of the concept of add-ons, but in demonstrating clear, low-friction, practice-specific benefits that justify the investment in an already time-constrained environment.

Xero remains the dominant client software (90%), followed by MYOB (69%) and Intuit (38% up 3% from 2024).

10 Technology Use & Software Services | **Snapshot**

Within their own businesses, 67% of bookkeepers use Xero, more than double MYOB's share (26%). It is notable that the use of Xero in a bookkeeper's own business has increased by 2%, whilst MYOB has dropped almost 5% from 2024. This continues to reinforce Xero's role as the dominant provider to both bookkeepers and their clients, and that what bookkeepers use and what their clients use are increasingly the same, and Xero sits at the centre of that shared environment.

10 Technology Use & Software Services | **Snapshot**

Client-side add-ons are commonly used, with Hubdoc (71% up 6% on 2024) and Stripe (68% up 7% on 2024) leading solutions. Employment Hero (32% up 6% on 2024) is the most adopted HR tool. However, 34% (down from 38% in 2024) of bookkeepers still don't use add-ons with clients, and 76% (down from 80% in 2024) don't use them internally, suggesting internal tech ecosystems may lag behind client-facing systems.

Practice management software adoption is relatively strong (62% use it up 4% from 2024), with Xero Practice Manager (44% up 10% from 2024) and Hubdoc (44% up 10% from 2024) the most utilised. MYOB Practice Manager (27%) is next most utilised and GovReports (18%) rounding out the top four (4).

We also saw through a new question this year that only 17% of bookkeepers are utilising the e-invoicing framework to invoice their clients. Low e-invoicing uptake is not a software problem. It is an ecosystem adoption issue, driven by client readiness, limited perceived benefit for service providers, and prioritisation pressures.

Until clients, regulators or large counterparties create stronger demand signals, e-invoicing is likely to remain under-utilised by bookkeepers in their own businesses — even though they fully understand and support its use for clients.

Adobe (25%) remains the top tool for collecting digital signatures, with Accounting Software (13%) GovReports (12%) still gaining traction. Still, 19% (down 2% from 2024) do not use digital signatures at all.

When it comes to support, phone remains the preferred method (44% down 5% from 2024), followed by online chat (28% up 2% from 2024). Online forums continue to rank lowest for support interactions. Bookkeepers favour self-paced online videos and live webinars (33%) as their primary training formats, aligning with broader patterns across the survey on how bookkeepers work. These formats for receiving training best match the profession's workload patterns, business structures, regulatory environment and learning needs. Training that is easy to access and evidence, is practical and applied to their practical day to day delivery.

10 Technology Use & Software Services

Rank what would most likely trigger interest in new technology for you/ your business?

	Score
Greater data security	5.49
Seeking single solution/ integration with software	4.82
Growth/ expansion of business	3.63
Accommodate staff working remotely	2.70
Streamlined or simplified business process	5.43
Reactive to mistake, flaw or bug in current technology	3.24
Cheaper solution	3.03

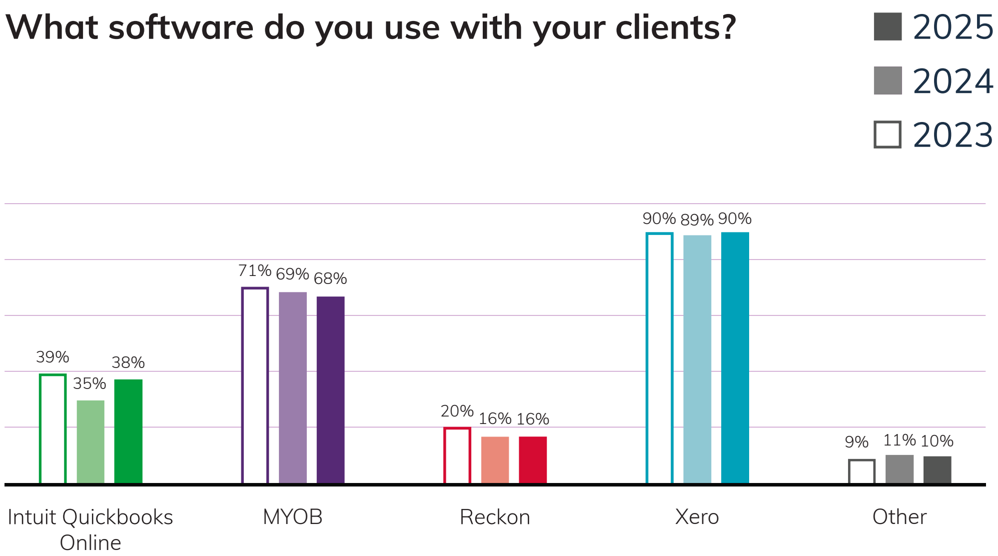
93%

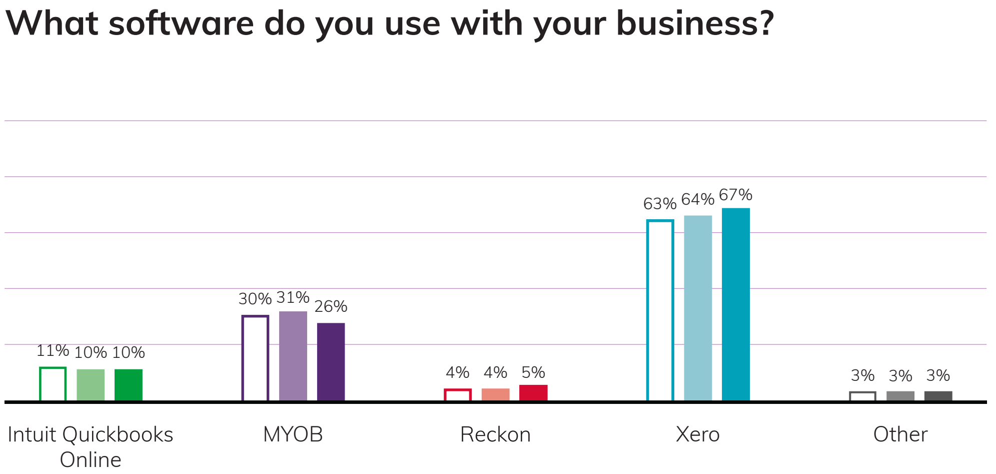
of online accounts & services are **protected with multi-factor authentication (2FA)**

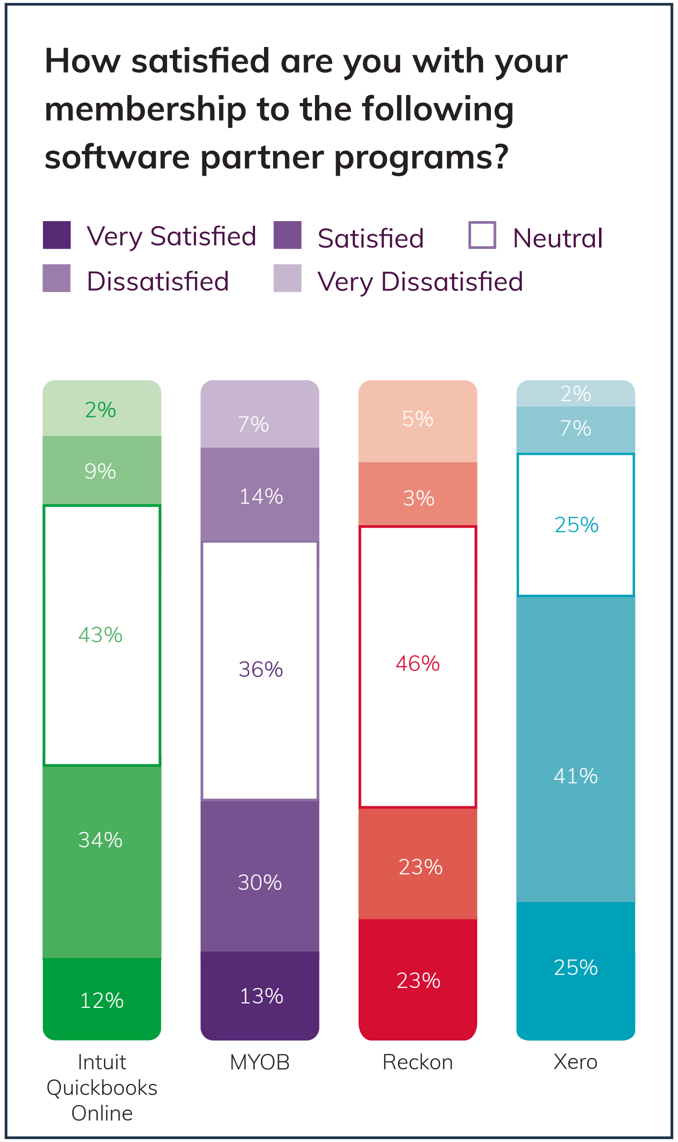
95%

have **NOT** experienced a **cyber incident on any of their business computers in the past 12 months**

(10) Technology Use & Software Services

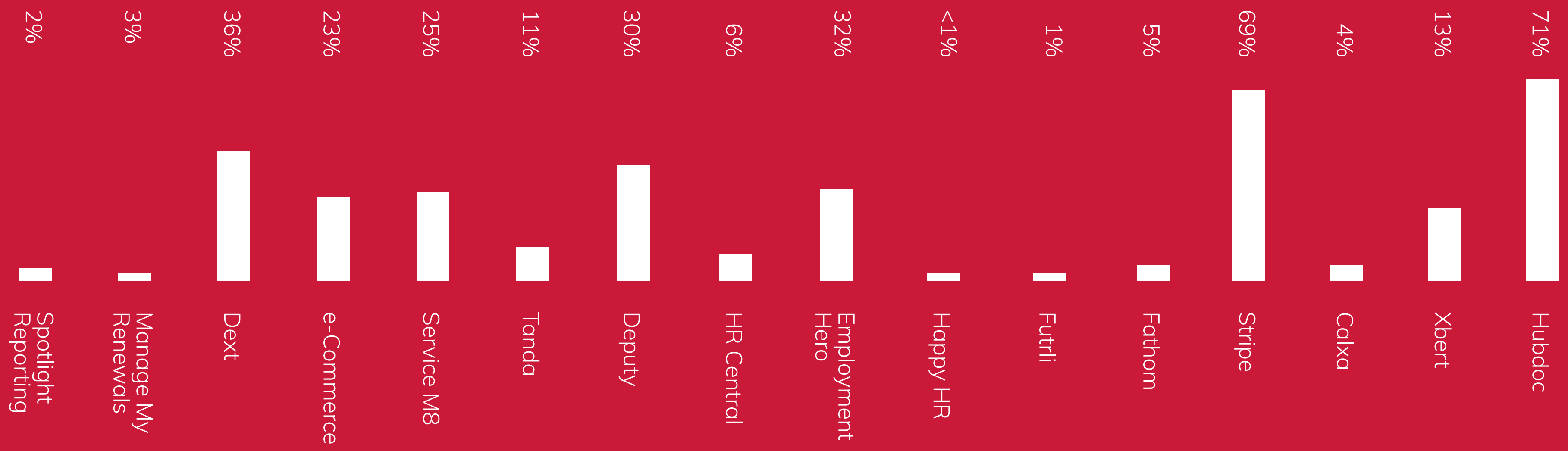




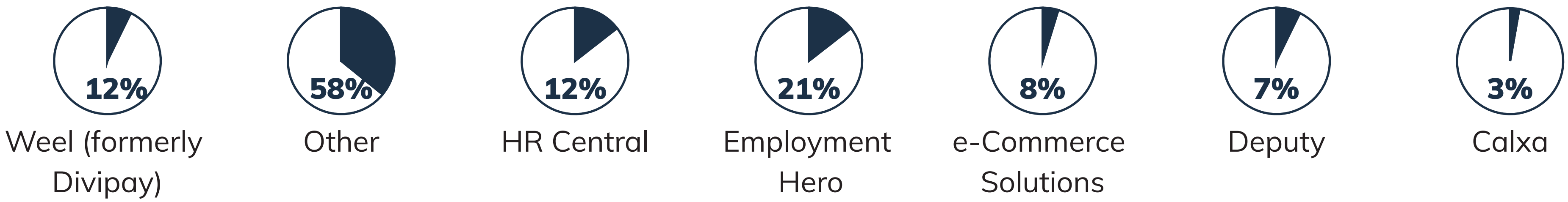


10 Technology Use & Software Services

What add-on solutions do you use for your clients?

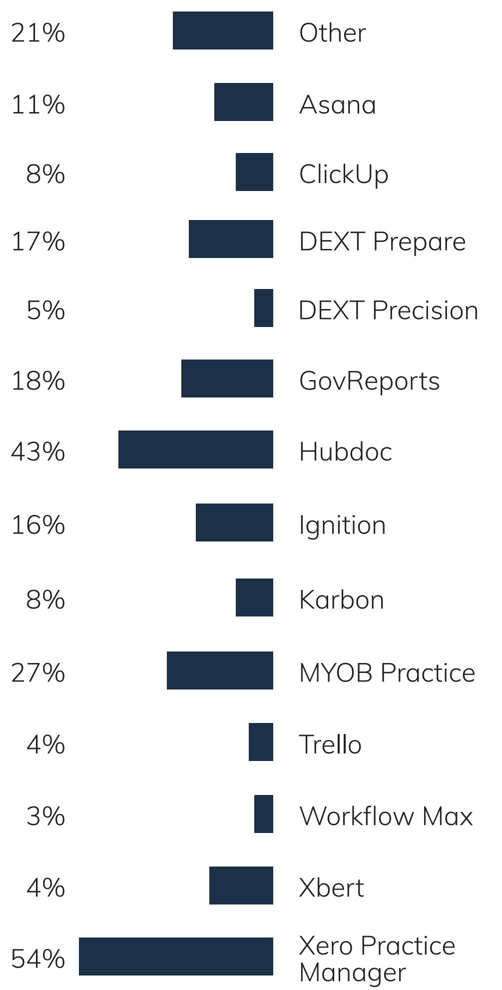


What add-on solutions do you use in your business?

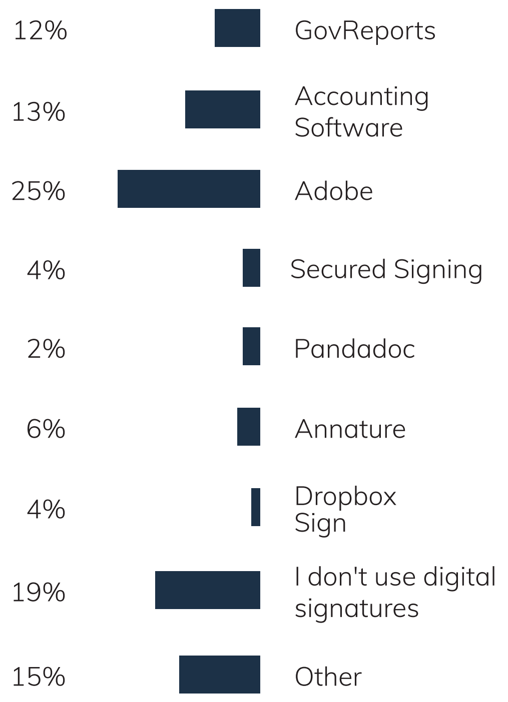


(10) Technology Use & Software Services

Which practice management tools do you use for your business?

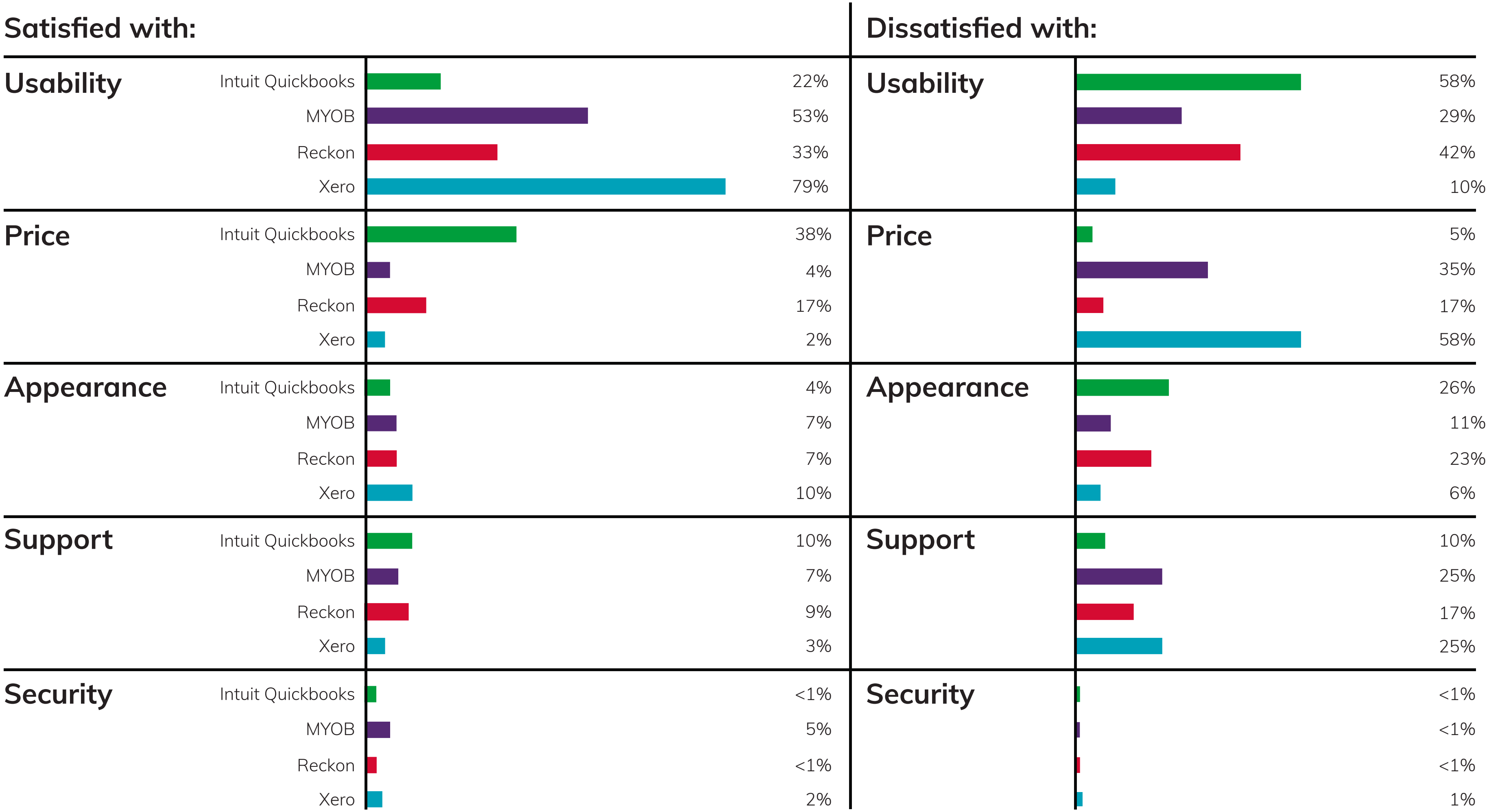


Which software do you primarily use to obtain digital signatures from your clients?



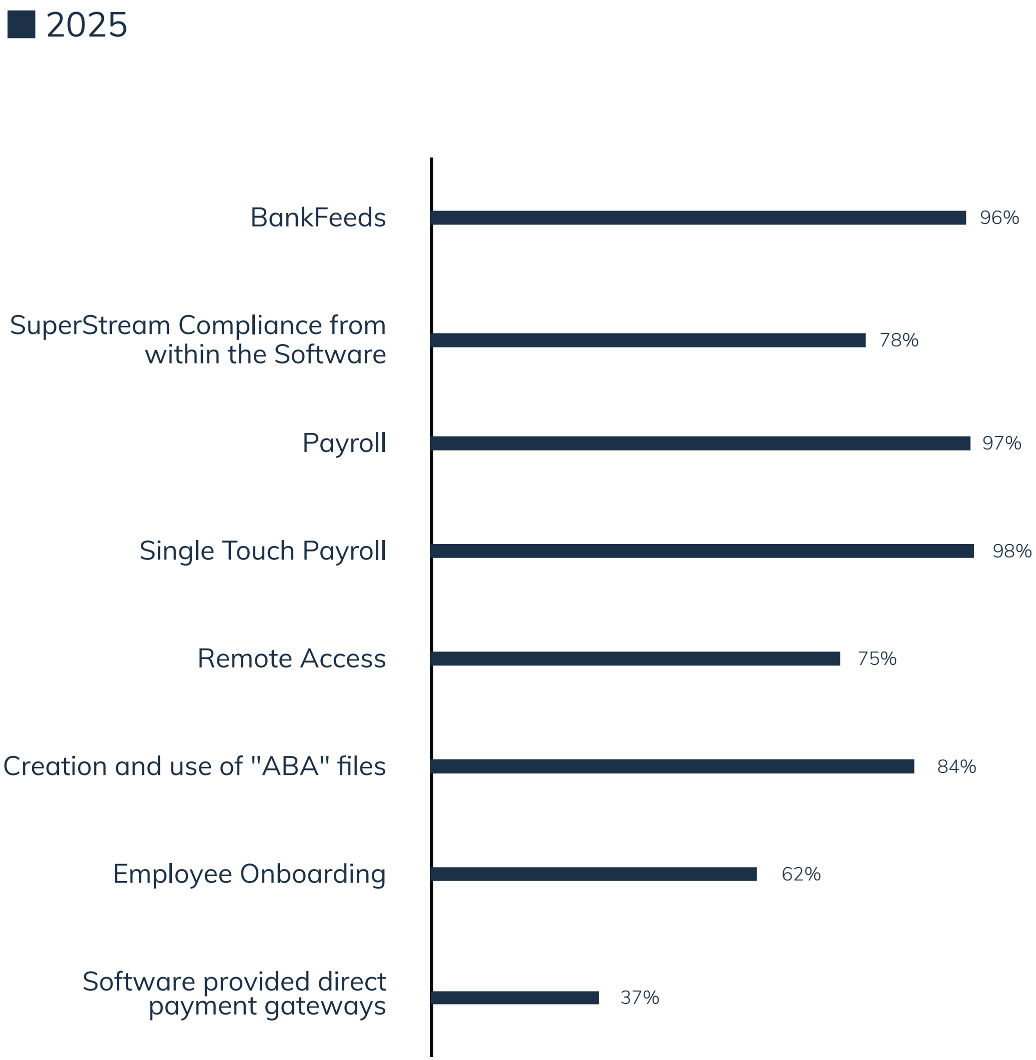
⑩ Technology Use & Software Services

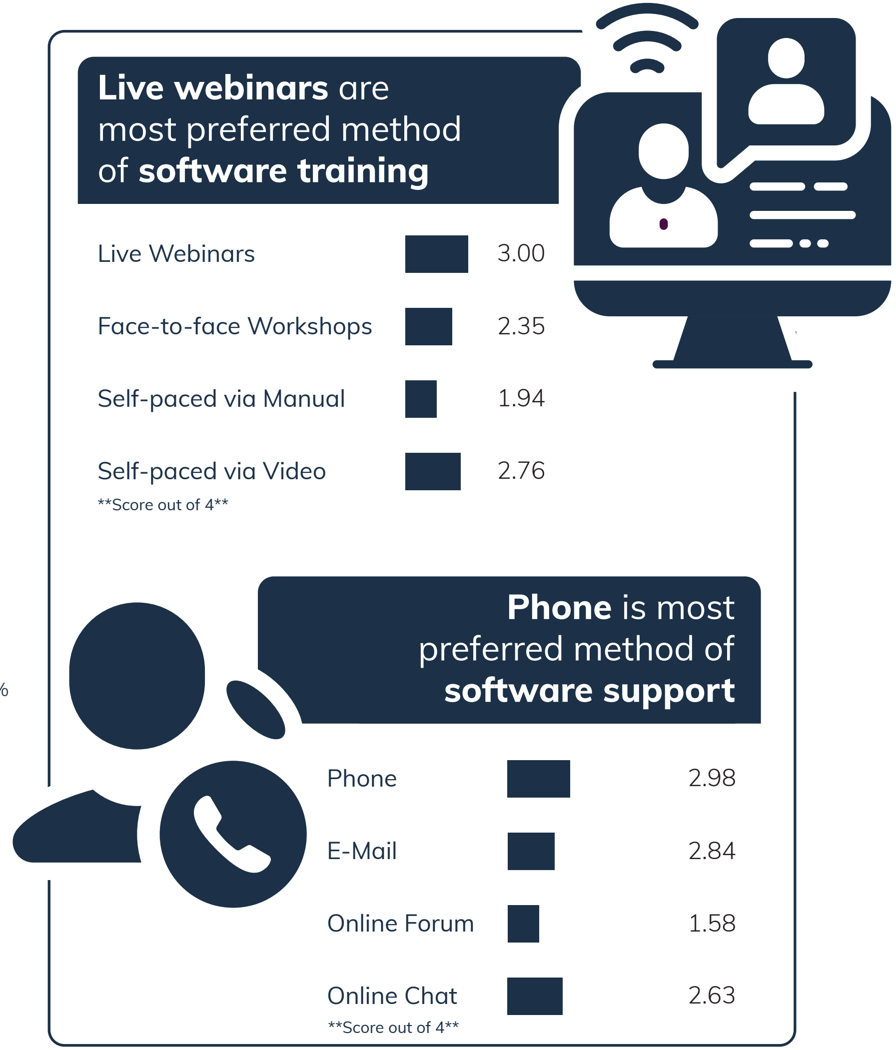
For each software program that you have used during the past 12-months, indicate what features you are most...



(10) Technology Use & Software Services

Which of the following software features do you comfortably and competently use with clients?





10 Technology Use & Software Services

How has AI helped you at work?

17%	No benefit
58%	Increase efficiency
43%	Improve the quality of work
42%	Automate repetitive tasks
23%	Enhance decision-making
18%	Save costs
12%	Innovate or create new opportunities
7%	Other

Do you have any concerns about the use of AI at work?

58%	Data privacy and security
44%	Over reliance on technology
44%	Lack of trust in AI tools
31%	Lack of Understanding
13%	No concerns
24%	Bias and Fairness
23%	Job displacement
8%	Other

62% of bookkeepers are **currently utilising AI Tools in the workplace.**

81% of bookkeepers **believe that AI will be somewhat, very or extremely important**

70% of bookkeepers **have not provided or undertaken training to understand AI**

11 Artificial Intelligence in Bookkeeping | **Snapshot**

Artificial Intelligence (AI) is beginning to shape the future of bookkeeping, but the 2025 survey reveals a profession still in the early stages of understanding and adopting these tools. Bookkeepers are beginning to engage with AI, but there is a need for greater clarity, education, and structured support to move from cautious experimentation to strategic adoption. As AI continues to drive industry change, early and informed engagement will be key to ensuring the profession remains efficient, relevant, and secure.

Bookkeepers are engaging in AI in a much more significant way, with 62% of respondents indicating that they now use AI (both officially and unofficially) for work, as compared with 37% in 2024. Whilst 40% of respondents in 2024 saw no tangible benefit in using AI, this has significantly dropped to just 17% in 2025. The most significant benefit increases contained within the data are those provided to increase efficiency and automation of repetitive tasks. This shows that bookkeepers have moved from uncertainty to informed caution.

In 2024, AI featured primarily as interest and curiosity. Most respondents were aware of AI tools, but usage was limited and often exploratory. In 2025, the data shows a clear increase in practical AI use, particularly for low-risk, productivity-focused tasks such as drafting communications, summarising information, research and workflow assistance, not judgement-heavy or compliance-critical work. There is a significant shift from "considering" to "using."
The most common types of AI tools used are general AI chatbots / copilots (e.g. Chat GPT, Copilot, Gemini) (79%), closely followed by AI built into accounting software (70%).

Whilst these AI tools are used primarily for efficiency and support tasks, the profession is no longer asking whether AI should be used, but where, how, and under what controls - can they keep up with change, afford it, and use it safely and compliantly. It is being used to save time and increase efficiency, not to replace professional judgement. This aligns with the strong compliance focus and accountability evident throughout the survey.

There has been a notable increase in the number of businesses providing training or resources to help bookkeepers understand and use AI tools from 17% in 2024 to 28% in 2025. This demonstrates that there is a significant opportunity for businesses to continue to adequately invest in this area of their practices for continued growth and development.

The data does highlight ongoing concerns that are still very real about the use of AI in relation to data privacy & security (58%), & the overreliance on technology and the trust they have in these tools (44%). Hallucinations, outdated information & lack of context are common concerns related to AI outputs. Concerns were also raised about the regulatory expectations and the absence of a clear regulatory framework for registered practitioners. Bookkeepers aren't anti-AI, rather they are demonstrating that they are risk aware professionals with concerns grounded in responsibility, ethics & client protection.While 37.4% of bookkeepers say they use AI tools in their

11 Artificial Intelligence in Bookkeeping | **Snapshot**

work—mainly for drafting emails, correcting grammar, and creating social media posts—58% report they don't use AI. This discrepancy likely reflects a fundamental misunderstanding of what AI is, with many failing to recognise that common tools that have been in the bookkeeping industry for over a decade, such as bank feeds, intelligence review tools such as exception reporting tools and the like.

This mirrors broader trends in the Australian business landscape. The AI Group's Technology Adoption Report notes that despite national anxiety about AI, 52% of Australian businesses have already adopted AI tools. In the service sector—where bookkeeping sits—adoption is higher due to lower barriers to entry. For many business leaders, AI is seen as just another tech tool to boost efficiency and productivity.

Adoption and attitudes toward AI appear closely tied to business scale. Among respondents with annual turnover under $150k, 48% see no benefit to AI, compared to just 28% of those earning over $150k. Higher-turnover bookkeepers more clearly associate AI with efficiency, quality improvements, and automation—outpacing their lower-turnover peers by up to 20 percentage points in recognising these benefits.

This gap likely reflects a broader difference in digital literacy and strategic outlook, with higher-earning practices more equipped to understand and leverage AI as a growth tool.

Despite growing usage, 91% of respondents cite concerns about AI—primarily data security and over-reliance on technology. Interestingly, job displacement is a low concern overall (19%), and 22% report no concerns at all. Trust in AI remains a dividing line, especially among lower-turnover bookkeepers—40% of whom distrust AI tools, and 22% of whom fear job displacement.

Looking Ahead Despite current hesitation, there is clear forward-looking interest: 74% believe AI will be at least somewhat important to their business in the next 3–5 years. However, the profession is not yet preparing at pace: a staggering 78% of respondents have not undertaken any AI training—a missed opportunity as AI capabilities rapidly evolve.

(11) Artificial Intelligence in Bookkeeping | **Snapshot**

Which of the following AI tool types have you used in the past 12 months?

67% of bookkeepers feel **very or somewhat confident about adapting to new bookkeeping technologies such as automation, AI, or data analytics**

12 BAS Agents & Government Engagement | **Snapshot**

The 2025 survey data positions BAS Agents as central to the modern bookkeeping profession, not as a specialist subset, but as a core professional identity and capability layer.

A clear majority of respondents identify as registered BAS or Tax Agents (94%) reinforcing that bookkeeping in 2025 is fundamentally regulatory and compliance-driven. This aligns with the services most commonly delivered—BAS, payroll, superannuation, and ongoing compliance—confirming that BAS registration is no longer optional for serious practice, but a baseline credential for professional work

The ATO Online Services for Agents (OSfA) continues to be the dominant platform for lodging activity statements, used by 98% of agents. It's popularity has increased slightly, with 67% using OSfA for lodgement (up 6% from 2024), and 38% opting to lodge through accounting software.
The key operational barriers for agents remain unchanged:

- 64% cite clients not providing timely information (up 3% from 2024)
- 19% identify incomplete or incorrect client data as a major issue

These persistent challenges impact workflow, compliance, and agent-client relationships, reinforcing the need for client education and improved digital collaboration tools.

The data reinforces that BAS Agents are not administrative support to accountants, but independent professionals whose work underpins the broader accounting and advisory ecosystem.
At the same time, the data highlights that BAS Agents face disproportionate pressure. Workload spikes during BAS periods, tightening margins, increasing regulatory complexity, and CPE obligations all concentrate heavily on this group. The fact that only around two-thirds are meeting CPE requirements underscores not disengagement, but capacity strain in a highly regulated role.

However, the data also signals that the sustainability of the profession is inseparable from the sustainability of BAS Agents themselves. Supporting this cohort—through clearer regulation, practical education, fair pricing and realistic compliance expectations—is critical to the future health of bookkeeping as a profession.

The fact that 97% of agents intend to renew their registration when next due says a great deal about how BAS Agents respond to increasing regulation and change. They are actively choosing to remain in a regulated profession, even as expectations increase. Agents appear to have accepted regulation as a cost of legitimising what they do and their professional standing, rather than using it as a reason to exit the industry. This shows agents are deeply committed, and confident in their purpose. The challenge ahead is going to be ensuring that the regulatory environment, education framework and support structures remain sustainable over the long term.

12 BAS Agents & Government Engagement | **Snapshot**

Engagement with the Tax Practitioners Board (TPB)
The data points to a profession that is highly compliant and committed, but also cautious, pragmatic and at times frustrated in its relationship with the regulator.

Agents generally perceive the TPB as effective in educating practitioners—with 72% (down 7% from 2024) agreeing it helps agents understand their obligations, and 63% citing support with new policy understanding. However, confidence in the TPB's enforcement activities is much lower:

- Only 32% believe the TPB effectively investigates unregistered agents
- Just 36% feel the TPB is effective in addressing non-compliant registered agents

This said both of these factors have increased by an average of 5% since 2024.

The overall satisfaction rating for the TPB is 3.53/5, with 51% reporting they are satisfied or very satisfied.

Whilst the TPB's role is respected, agents state there is room for improvement in communication, clarity and engagement quality. Positioning itself as a clearer, more practical and more collaborative regulator will strengthen the positioning with the agent community.

Interaction with the Australian Taxation Office (ATO)
The ATO's overall satisfaction rating is 3.47/5, with 53% (down from 58% in 2024) expressing satisfaction. Feedback highlights two key frustrations:

- Ongoing difficulties with ATO systems, portals and digital interactions. Feedback notes inconsistency, timing of outages (particularly during peak periods) and processes feel cumbersome and time-consuming.
- Lack of respect for the practitioner role, with BAS agents not being positioned as trusted intermediaries, Where interactions are collaborative, satisfaction is higher; where intermediaries are treated as an extension of the client, rather than as a professional, frustrations are increased.

The data indicates that the ATO is generally seen as functional and necessary, but not consistently easy to engage with or supportive from a practitioner perspective. This continues to put the relationship between the ATO and agents under strain.

Interaction with Fair Work Ombudsman (FWO)
Engagement with the Fair Work Ombudsman has slightly decreased, with 30% of respondents reporting interaction in 2025—down 3.0% from 2024.

While the overall satisfaction rating remains stable at 3.5/5, respondents indicate that their satisfaction with FWO is lower and more strained that other regulators.

⑫ BAS Agents & Government Engagement | **Snapshot**

While there is recognition of the importance of Fair Work compliance, the data suggests that many bookkeepers find engagement with the FWO challenging rather than supportive. The ratings and comments suggest that the bookkeeping community sees the Fair Work Ombudsman as necessary but difficult to work with. Dissatisfaction is driven less by resistance to regulation and more by practical implementation challenges, ambiguity and perceived risk transfer onto bookkeepers.

(12) BAS Agents

91% of bookkeepers are **registered BAS Agents**

97% of **BAS Agents will renew their registration** when it is next due

98% use the **ATO Online Service for Agents**

64% do not use their client/s **business portal**

What is the biggest barrier to lodging the BAS by the due date?

Too much work for either myself and/or other agent	5%
Clients don't provide timely information	64%
Incomplete or incorrect information provided by client	19%
Problems lodging via Portal/ Online Services for Agents	2%

How do you lodge the BAS?

Paper/ Mail	1%
GovReports	15%
Online Services for Business	10%
Online Services for Agents	67%
Business Accounting/ Payroll software's own lodgement system	38%

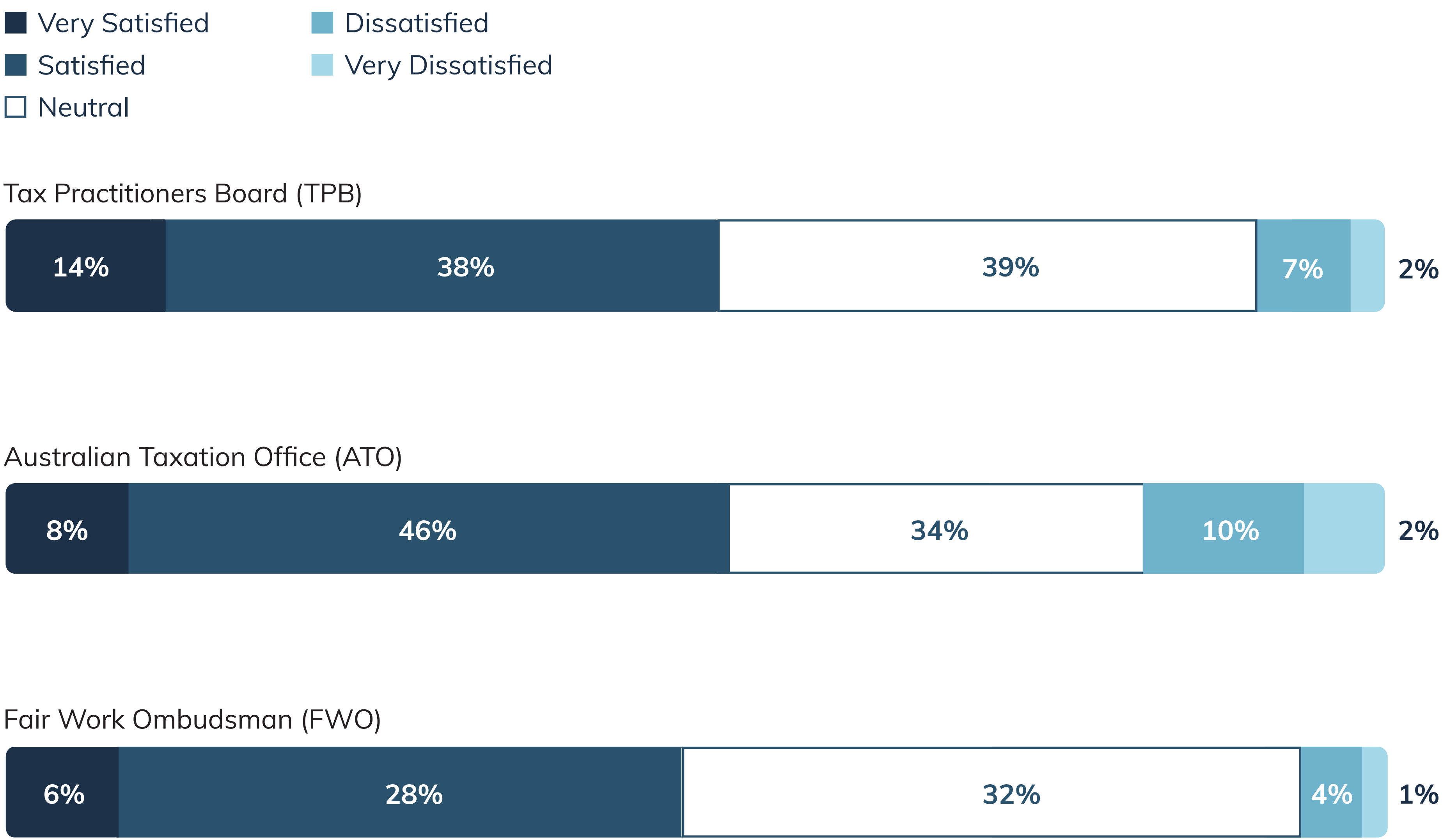
12 BAS Agents

When asked about feedback about The Tax Practitioners Board, we asked respondents to rate their effectiveness at the following

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Score out of 5
The TPB is effective at ensuring tax practitioners are registered.	19%	34%	25%	13%	7%	3.46
The TPB is effective at ensuring tax practitioners understand their obligations.	23%	49%	22%	4%	2%	3.88
The TPB is effective at ensuring tax practitioners understand new policies.	18%	45%	28%	6%	2%	3.71
The TPB is effective at communicating the importance of using a registered agent to consumers.	13%	23%	29%	20%	14%	3.02
The TPB is effective at investigating non compliance of registered agents.	12%	24%	36%	16%	11%	3.11
The TPB is effective at investigating non registered agents.	12%	19%	32%	18%	17%	2.93

13 Satisfaction with Regulators

Your satisfaction towards the following...



14 Future Profession Planning & Pathways

The future of Australia's bookkeeping profession hinges on how well it can adapt to shifting expectations, technological evolution, and changing workforce demographics. The 2024 data reveals both promising trends and critical challenges in attracting and sustaining talent in the sector.

The Vocational Education and Training (VET) pathway continues to be the preferred entry route for aspiring bookkeepers—and for good reason. This pathway aligns closely with the needs and realities of modern entrants:

- It offers flexibility for career-changers and those seeking part-time or remote work.
- It provides a structured but accessible avenue for formalising prior experience.
- It is well-matched to the regulatory scope of bookkeepers, focusing on practical knowledge without venturing into excluded areas like income tax advice or financial planning.

This pathway also resonates with employers and students alike, as reflected in consistent feedback from the bookkeeping community. For many, the VET system provides not just qualifications, but a sense of validation and direction in a profession often misunderstood from the outside.

Despite its strengths, the profession faces persistent challenges in workforce attraction. A significant barrier is public perception: more than 50% of respondents believe that poor understanding of what bookkeepers actually do reduces the talent pool. This outdated view of bookkeeping as transactional or clerical clashes with the reality—bookkeepers today are compliance professionals, digital collaborators, and often trusted business partners.

Emerging technology, particularly AI, is also shaping perceptions. While it brings opportunity, 41% of respondents say fears about automation are deterring new entrants, highlighting the need for clearer education about how technology supports—rather than replaces—bookkeeping work.

Perhaps most pressing is the increasing regulatory burden, especially on the self-employed—a key segment in this industry. 68% of respondents report that rising compliance obligations are reducing or significantly reducing workforce supply, making it harder for sole traders to thrive or enter the profession at all.

14 Future Profession Planning & Pathways

For each of the factors below please indicate the extent to which you believe they impact the supply of workers into bookkeeping occupations.

	Significantly Reduces Supply	Reduces Supply	No increase or decrease	Increases Supply	Unsure
Perception of bookkeeping as a career	14%	37%	24%	14%	11%
Understanding of bookkeeping careers	14%	38%	18%	20%	10%
Training availability	3%	19%	32%	36%	10%
Training suitability	5%	23%	31%	30%	12%
Conditions of employment	2%	9%	24%	56%	9%
Remuneration	7%	23%	31%	29%	11%
Working environment	1%	9%	33%	47%	10%
Work-life balance/workload	4%	11%	20%	56%	9%
Job satisfaction	2%	10%	31%	47%	10%
Current job vacancy rate	3%	8%	45%	23%	21%
Future job prospects / opportunities for career progression	5%	18%	35%	29%	13%
Perceived impact of emerging technologies such as AI	10%	31%	29%	10%	20%
Industry regulations / legislative requirements	30%	39%	17%	5%	9%

15 Workforce Trends & Pressures | **Snapshot**

In comparison to the previous twelve (12) months, 43% of respondents say demand has increased, 45% indicated that demand has stayed the same, whilst only 12% indicated that demand for bookkeeping services had declined. This indicates that more than half the profession is experiencing increased demand, reinforcing our earlier findings around workload intensity, growing regulatory and compliance demands, and capacity challenges.

When asked for responses on skills and knowledge required to enter the profession, the respondents placed a strong emphasis on both professional and cognitive skills, rather than narrow technical ability alone. Whilst they indicated that technical skills, including an understanding of the basic bookkeeping and accounting principles (97%), as the primary skill and knowledge requirement, attention to detail (92%) and Communication and client management skills (75%) feature strongly, reinforcing ICB's view that professional bookkeeping remains a skilled relationship, human centred profession, rather than an administrative or transactional role.

When asked what skills bookkeepers need to develop further, the responses shift toward complexity, risk and value-add. It is noted payroll administration and compliance (64%), Cyber security and data privacy (57%) and digital tools and automation (55%) are the three primary areas that respondents believe most bookkeepers need further training or upskilling in.

The most relevant new accredited training the respondents indicate are most relevant are if they were offered are:

- Digital transformation and AI tools (76%)
- Business advisory and analytical skills (58%)
- Advanced Payroll and Workforce Management (57%)

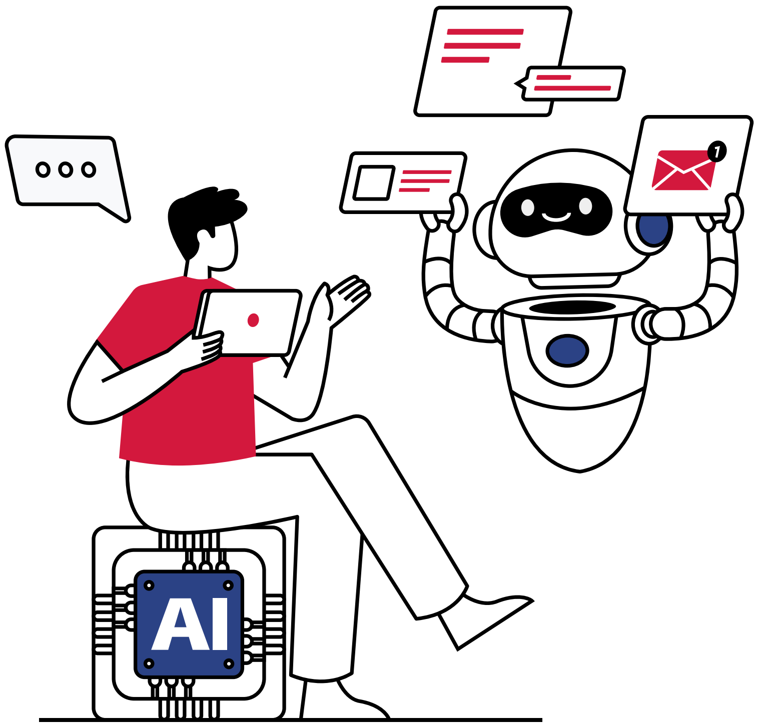
The survey data confirms that the profession does not reject the requirement of ongoing, or life long learning and training. It does however confirm that training needs to fit operational realities. With the pressures identified affecting the industry, training must be right time, relevant, efficient and immediately applicable. Long term sustainability of the profession is highly dependent on modernised training and development pathways, practical CPE frameworks, acknowledged as part of the accredited training, and workforce led initiatives.

The bookkeeping profession's challenges are not demand-driven, but capacity-, risk- and sustainability-driven. The survey data paints a picture of a highly committed, professional workforce operating in an environment of rising expectations, constrained resources and increasing responsibility. Addressing these challenges will require coordinated effort across education, regulation, pricing confidence, workforce development and professional support—not incremental fixes in isolation.

These findings align strongly with the Future Skills Organisation 2025 Workforce Plan.

15 Workforce Trends & Pressures | **Snapshot**

Both data sets describe the same structural reality – a profession under increasing pressure, rising skills expectations and training systems struggling to keep pace with real world complexity. The key trend shows that bookkeeping is becoming more complex, more regulated and more digitally enabled, while workforce pipelines and training models are lagging behind.



15 Workforce Trends & Pressures

43% of bookkeepers have experienced **significant or slight increase in demand compared to 2024**

If new accredited training were offered, which areas would be most relevant to you?

Digital transformation and AI tools in bookkeeping	76%
Advanced payroll and workforce management	57%
Data analytics and visualisation	42%
Financial advisory and small business strategy	58%
ESG and sustainability reporting	12%
Risk management an compliance	33%

When entering the bookkeeping profession, which of the following skills and knowledge areas do you consider most important for a new bookkeeper?

Understanding of basic bookkeeping and accounting principles	97%
Familiarity with accounting software (e.g., Xero, MYOB, QuickBooks)	76%
GST and BAS compliance knowledge	91%
Payroll processing fundamentals	81%
Attention to detail and accuracy	92%
Communication and client management skills	75%
Understanding of business and financial documents	71%
No formal training required, on-the-job learning is sufficient	2%
Other	6%

⑮ Workforce Trends & Pressures | **Snapshot**

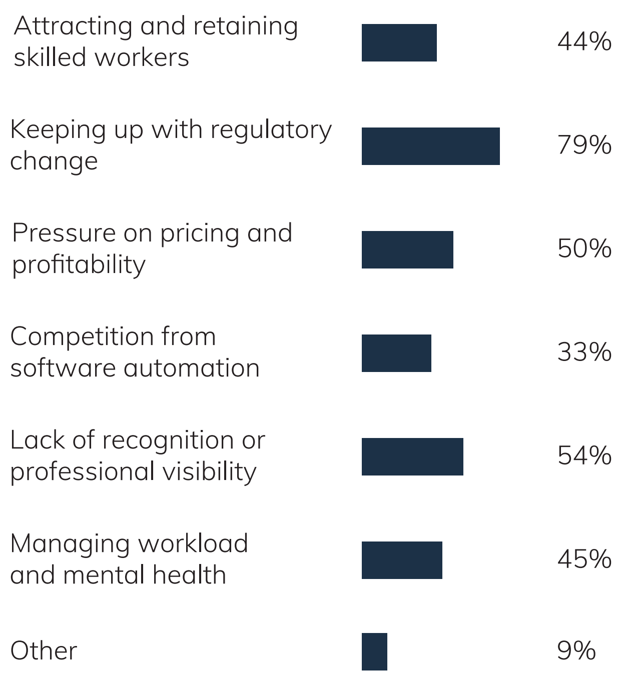
Which of the following areas do you believe most bookkeepers need further training or upskilling in?

15 Workforce Trends & Pressures | **Snapshot**

What existing training needs to be updated to reflect contemporary practices and technologies or is no longer relevant.

	Needs updating	No longer relevant
Design and produce spreadsheets (BSBTECH302)	22%	6%
Process financial transactions and extract interim reports (FNSACC321)	26%	1%
Administer subsidiary accounts and ledgers (FNSACC322)	25%	5%
Prepare operational budgets (FNSACC412)	27%	1%
Prepare financial statements for non-reporting entities (FNSACC414)	24%	1%
Work effectively in the accounting and bookkeeping industry (FNSACC418)	33%	2%
Prepare financial reports (FNSACC421)	30%	<1%
Set up and operate computerised accounting systems (FNSACC426)	39%	2%
Complete business activity and instalment activity statements (FNSTPB411)	34%	<1%
Establish and maintain payroll systems (FNSTPB412)	41%	<1%

What do you see as the biggest challenges facing the bookkeeping profession today?



Additional Respondant Feedback

Respondents are asked to provide feedback on any of the themes addressed within the survey, and also the bookkeeping profession more broadly. There are several clear and recurring themes that emerged, reflecting both pride in the profession and concern about sustainability.

Many respondents express a strong sense that bookkeepers are taking on increasing responsibility, risk and complexity, but that this is not always recognised by clients, regulators or the broader business community. There is frustration that the profession is still sometimes perceived as administrative, despite its central role in compliance, payroll, and business continuity.

Respondents frequently mention the pace of change—technology, regulation, payroll reform and client expectations—as overwhelming. While most accept change as inevitable, there is concern about the lack of consolidation or breathing space to properly absorb and implement new requirements.

A consistent positive theme is appreciation for ICB's role in advocacy, education and representation. Respondents value having a professional body that understands the realities of bookkeeping work and speaks on their behalf, particularly in the context of regulatory change, TPB obligations and future workforce planning.

Many comments echo earlier findings about fatigue and burnout, with respondents questioning how sustainable current workloads are over the long term. Some express concern about their ability to continue in the profession at the same intensity, particularly as compliance demands continue to increase.

Respondents frequently mention the pace of change—technology, regulation, payroll reform and client expectations—as overwhelming. While most accept change as inevitable, there is concern about the lack of consolidation or breathing space to properly absorb and implement new requirements.

Despite the challenges, many comments reflect deep professional pride and commitment. Respondents want to do the right thing, deliver high-quality work and maintain standards—even when it is difficult. This reinforces that disengagement is not the issue; capacity and clarity are.

Additional Respondant Feedback

This 2025 data reveals a profession that is highly committed but under strain. The dominant themes are not complaints for their own sake, but calls for recognition, practical support, and sustainable frameworks. Taken together, the responses underscore a clear message: bookkeepers care deeply about their work and their profession, but need better structures, clearer guidance and realistic expectations to continue doing it well.

Respondent Comments:
“There will always be a position available to help small business and take responsibility for compliance and to assist small business owners”

“I can't see good bookkeepers being replaced - services are much more than just entering invoices and reconciling bank accounts. There will always be business owners who want to focus on their core business and want a reliable person in the background taking care of reporting requirements.”

“Being at the 'tail end' of my working career, our industry appears to be moving and changing more than ever. ICB is an integral part of managing the changes and does a great job. Thank you”
“Exciting times to come in the industry”

“I'm not concerned about losing my job to AI because my job is like a financial business coach, helping the clients to work out processes that work for their unique business. Helping them to understand what they need to in order to run their business. It's never one size fits all.”

“I think bookkeeping is here and not in any real trouble.”

ICB Membership Benefits

News & Updates	ICB Community	CPE Register	HR Intermediary	BAS Agent Support	ICBenefits
Stay up-to-date with developments in the bookkeeping community from the website and social media.	Access to ICB Members-only forums, to engage in peer-to-peer support and discussions.	ICB Members (Affiliate and above) have access to the ICB Register, making it easy to keep track of your CPE hours and activities.	ICB provides assessments to expand and test your knowledge in payroll and preparing to act as an HR Intermediary.	Specific guidance and assistance to ICB Members who are BAS Agents and/or involved in preparation of the BAS.	ICBenefits provides commercial advantage to ICB Members on everyday items.
Support	**Education & Training**	**Network Meetings**	**Webinars**	**ATO Access & Influence**	**Find a Bookkeeper**
Phone, email and web-based support for all ICB Members, provided by bookkeepers. Access to a network of experts.	CPE for bookkeepers. ICB-generated and monitored access to the most appropriate education and training.	Meet with other members of ICB in your local area to discuss your world of Bookkeeping. Over 90 Network Meeting locations.	Designed and delivered by ICB, providing you with the opportunity to advance your professional development and bookkeeping knowledge.	As a recognised BAS Agent Association and Member of ATPAG and BASAAG, ICB hears from and talks to the ATO.	The ICB published and promoted list of Members in Practice. The directory of the best Certified Bookkeepers available to help businesses.
Members-only Newsletter	**Summit & Workshops**	**Resources**	**Client & Business eBriefs**	**Notification of business looking for Bookkeepers**	**Gain Certification in your Bookkeeping Skills**
ICB Members newsletter By Bookkeepers For Bookkeepers Topics of current interest, directly about you and your world.	National Summit, Conferences and End of the Year Workshops to keep you updated with the latest legislation and technology.	Practical, usable, everyday resources. An extensive knowledge base, information library, how to guides, checklists and templates.	Template newsletters provided to you for tailoring, personalising and providing to your clients.	A list of current vacancies published by businesses relevant to your skill levels and in your local area.	Gain ICB certification to assist in your promotion of your skills.
Insurance for Bookkeepers	**ICB Personalised Products**	**Approved Products & Solutions**	**BAS Agent Supervision Program**	**Podcasts**	**Your Voice as Bookkeepers**
Professional Indemnity Insurance designed for Bookkeepers and BAS Agents. Specifically includes the clauses you need.	Promote your accreditation and ICB Membership with a personalised name badge. For Members in Practice, state your professionalism using the ICB Crest.	Selected and screened third-party products and solutions. Payroll by TAPS, HR by Employment Innovations (includes 3 free calls per year), and more!	ICB has developed a program where we can promote you to bookkeepers who are seeking supervision to gain their experience and/or BAS Agent registration.	Listen to the ICB newsletter via podcast or tune into the Heart of the Bookkeeper podcast. Hosted by Rob Marshall, this podcasts talks to amazing individuals in our industry.	With nearly 5,000 voting ICB Members that we dedicate time to find out what is happening and provide viewpoints from the Bookkeepers perspective.

ICB Membership Levels & Requirements

	Yearly Fee	Monthly Fee	Application Fee	Professional Indemnity Insurance	Employment Statement	Member Declaration	Working Experience	Minimum Required Education	CPE	ICB Annual Skill Review (every 2yrs)	Client Base
Member in Practice	$516	$43	$88	✓	N/A	✓	2+ years	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	2+ clients
Member – NDIS	$516	$43	$88	✓	N/A	✓	2+ years	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	Associated with NDIS framework
Member in Employment	$396	$33	$88	N/A	✓	✓	2+ years	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	N/A
Associate in Practice	$468	$39	$88	✓	N/A	✓	1+ years	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	No minimum
Associate – NDIS	$468	$39	$88	✓	N/A	✓	1+ years	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	Associated with NDIS framework
Associate in Employment	$348	$29	$88	N/A	✓	✓	1+ years	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	N/A
Affiliate (Max. 2yrs)	$300	$25	$88	N/A	N/A	✓	N/A	Cert IV Bookkeeping/ Accounting	20hrs p/a	✓	N/A
Student* (Max. 2yrs)	$132	N/A	N/A	N/A	N/A	N/A	N/A	Must be studying	N/A	N/A	N/A
Educator	N/A	N/A	N/A	N/A	✓	N/A	Registered teacher	Must be teaching	N/A	N/A	N/A
Retired	$300	$25	$88	N/A	N/A	✓	5+ years	Cert IV Bookkeeping/ Accounting	10hrs p/a	✓	No active BK Cliente

Application Fee is non-refundable. All amounts include GST.

*If studying with an ICB Accredited Training Provider they may offer a complimentary 24-month Student Membership.

Prices effective 1 May 2025. For information regarding change of membership please call ICB Member Services on 1300 856 181.

ICB Membership Levels & Requirements

	Network Meetings	Resources	Facebook Discussion Group	Members Newsletter	Voting rights	Technical Support	ICBenefits	CPE Register	Webinars	ICB Name Badge	IT Support	BAS Agent Supervision	Additional PII Cover	Inside Small Business Subscription	Access to Current Job Vacancies	60yrs+ Membership Rebate	Find a Bookkeeper Listing	Client eBriefs	Use of ICB Crest
Member in Practice	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Member – NDIS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Member in Employment	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗
Associate in Practice	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
Associate – NDIS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓
Associate in Employment	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗
Affiliate (Max. 2yrs)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗
Student (Max. 2yrs)	✓	✓	Student Group	Student Newsletter	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
Educator	✓	Student Resources	Student Group	Educator Newsletter	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
Retired	✓	✓	✗	✓	✗	Email Only	✗	✗	✓	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗

Limitation of Liability
The material contained within this report is designed to provide information for bookkeepers and business.
We note that different circumstances might apply from Bookkeeper to Bookkeeper and situation to situation.

Before you rely on this information for any important matters you should make your own enquiries and validation to ascertain if it is appropriate and correct to your circumstances.

https://www.icb.org.au/About-Bookkeepers/What-is-a-Professional-Bookkeeper

ICB

The Institute of Certified Bookkeepers

Institute of Certified Bookkeepers	Web:	www.icb.org.au
Level 17, 31	Email:	admin@icb.org.au
Queen Street	Phone:	1300 856 181

ICB Strategic Partners