



## Accountants and auditors

Examine, analyze, and interpret accounting records to prepare financial statements, give advice, or audit and evaluate statements prepared by others. Install or advise on systems of recording costs or other financial and budgetary data.

## Cognitive and mental requirements

The qualifications that workers need to use judgement, make decisions, interact with others, and adapt to changes in jobs.

In 2024, more than basic people skills were required for 97.2 percent of accountants and auditors, and basic people skills were required for 2.8 percent.

**Table 1. Percentage of accountants and auditors with cognitive and mental requirements, 2024**

Requirement	Yes	No
<b>Adaptability: Work schedule variability</b>	33.7	66.3
<b>Pace: Pause control</b>	>99.5	<0.5
<b>Telework</b>	73.8	26.2
<b>Work review: Presence of supervisor</b>	52.0	48.0
<b>Work review: Supervising others</b>	20.2	79.8
<b>Working around crowds</b>	<0.5	>99.5

Source: U.S. Bureau of Labor Statistics, Occupational Requirements Survey

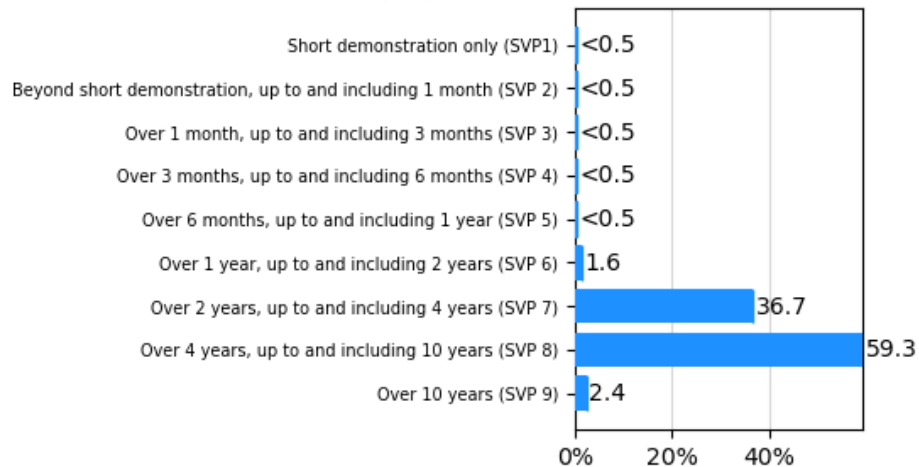
## Education, training, and experience requirements

The minimum level of formal education required, credentials necessary, on-the-job training, and prior work experience necessary for average performance in jobs.

In 2024, prior work experience was required for 82.9 percent of accountants and auditors and on-the-job training was required for 72.0 percent.

A bachelor's degree was required for 91.4 percent of accountants and auditors.

**Chart 1. Percentage of accountants and auditors by specific vocational preparation (SVP) level, 2024**



Note: Striped bars represent range estimates where precise value is unpublished.  
Source: U.S. Bureau of Labor Statistics, Occupational Requirements Survey

Environmental conditions

The various tangible or concrete hazards or difficulties that are in the vicinity of where jobs' critical tasks are performed.

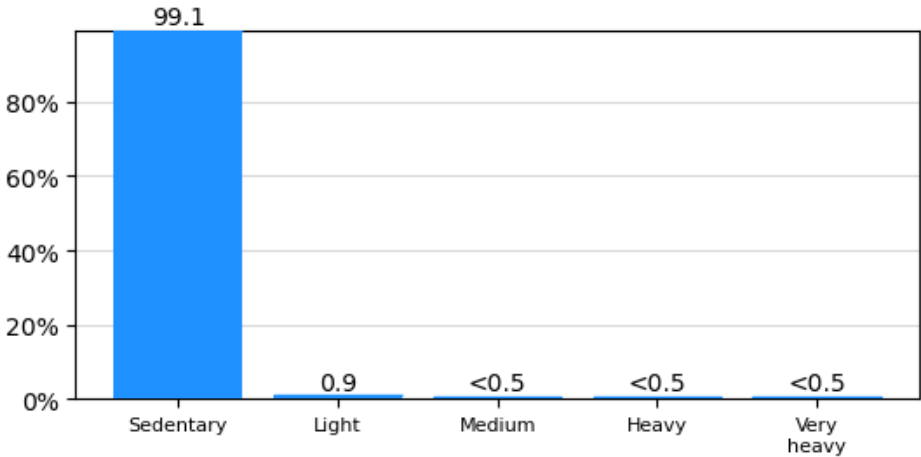
In 2024, a quiet noise exposure was present for 43.9 percent of accountants and auditors. Another 56.1 percent were exposed to moderate noise, less than 0.5 percent were exposed to loud noise, and less than 0.5 percent to very loud noise. Personal protective equipment (PPE) was used by less than 0.5 percent of workers to mitigate noise exposure, and was not used by greater than 99.5 percent.

Physical demands

Refer to the physical activities required to perform tasks in jobs. The presence and, in some cases, duration of these activities are published.

In 2024, reaching at or below the shoulder was required for 24.8 percent of accountants and auditors and was not required for 75.2 percent. For 16.1 percent of workers, reaching at or below the shoulder was seldom performed, for 8.7 percent reaching at or below the shoulder occurred occasionally, less than 0.5 percent frequently, and for less than 0.5 percent reaching at or below the shoulder occurred constantly.

Chart 2. Percentage of accountants and auditors by strength level requirements, 2024



Note: Striped bars represent range estimates where precise value is unpublished.  
Source: U.S. Bureau of Labor Statistics, Occupational Requirements Survey

Performing work in low postures was required for 3.8 percent of accountants and auditors and was not required for 96.2 percent.

The choice to sit or stand when performing critical tasks was available to greater than 99.5 percent of accountants and auditors. On average, workers spent 94.4 percent of the workday sitting and 5.6 percent of the workday standing.

Table 2. Percentage of accountants and auditors with physical demands, 2024

Requirement	Yes	No
Choice of sitting or standing	>99.5	<0.5
Climbing structure-related ramps or stairs	4.8	95.2
Driving	12.0	88.0

Source: U.S. Bureau of Labor Statistics, Occupational Requirements Survey