

Q4 2025 Scottish Accountancy Practice Salary & Trends Report

Ceres Financial Talent – November 2025

Report Highlights

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“We’re seeing record-high demand for tax professionals, with private equity fueling a sharp rise in hiring competition across the market.”

Denise Black
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Introduction

As we approach the end of 2025, demand across the Scottish accountancy sector has shifted slightly, but remained high. In this report, we provide a snapshot of the key trends shaping hiring activity and base salary levels across the profession.

Corporate and Personal Tax professionals remain highly sought after, particularly those with a focus on compliance, across firms of all sizes, with the most significant hiring activity in mid-tier and Big 4 firms. At the same time, limited progression opportunities at Senior Manager and Director level, especially within audit, are prompting more professionals to explore new roles.

Private equity investment continues to flow into the sector, sustaining strong competition for talent. Independent firms are now offering salary and benefits packages that rival those of the Big 4, with the gap narrowing considerably up to Director level. As a result, many are successfully attracting well-rounded, adaptable accountants who value flexibility and clearer career progression.

These benchmarks are drawn from our daily conversations with clients and candidates, supported by market data and our own research. We hope you find the report insightful.

Accounts & Advisory – Salary Benchmarks (Scotland).



These figures represent typical base salary ranges across firm types. Bonuses and additional benefits are not included.

Experience Level	Big 4 Firms	Mid-tier Firms	Independent Firms
Newly Qualified	N/A	£40,000 – £45,000	£38,000 – £43,000
Senior - Assistant Manager*	N/A	£40,000 – £50,000	£40,000 – £45,000
Manager – Senior Manager*	N/A	£50,000 – £75,000	£45,000 – £60,000
Director	N/A	£70,000 – £100,000	£60,000 – £85,000
Partner**	N/A	£100,000 +	£60,000 – £250,000

*Progression between Assistant Manager, Manager, and Senior Manager titles can vary significantly between firms. Job titles and salary bands at these levels are often subjective and not always directly comparable.

**Partner compensation varies significantly across firms. We're seeing a rise in salaried partner roles, often with complex bonus structures forming a substantial portion of total remuneration. Some firms now offer sweet equity or phantom equity, while others retain more traditional equity-based profit-sharing models.

Audit & Advisory – Salary Benchmarks (Scotland)



These figures represent typical base salary ranges across firm types. Bonuses and additional benefits are not included.

Experience Level	Big 4 Firms	Mid-tier Firms	Independent Firms
Newly Qualified	£42,000 – £47,000	£40,000 – £45,000	£38,000 – £43,000
Senior - Assistant Manager*	£43,000 – £50,000	£40,000 – £50,000	£40,000 – £48,000
Manager – Senior Manager*	£52,000 – £90,000	£50,000 – £75,000	£45,000 – £65,000
Director	£90,000 – £120,000	£70,000 – £110,000	£65,000 – £90,000
Partner**	N/A	£100,000 +	£60,000 – £250,000

*Progression between Assistant Manager, Manager, and Senior Manager titles can vary significantly between firms. Job titles and salary bands at these levels are often subjective and not always directly comparable.

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Tax – Salary Benchmarks (Scotland).



These figures represent typical base salary ranges across firm types. Bonuses and additional benefits are not included.

Experience Level	Big 4 Firms	Mid-tier Firms	Independent Firms
Newly Qualified	£42,000 – £50,000	£38,000 – £48,000	£38,000 – £45,000
Senior - Assistant Manager*	£43,000 – £50,000	£45,000 – £50,000	£40,000 – £48,000
Manager – Senior Manager*	£52,000 – £95,000	£50,000 – £85,000	£45,000 – £65,000
Director	£90,000 – £150,000	£80,000 – £110,000	£65,000 – £100,000
Partner**	N/A	£100,000 +	£60,000 – £250,000

*Progression between Assistant Manager, Manager, and Senior Manager titles can vary significantly between firms. Job titles and salary bands at these levels are often subjective and not always directly comparable.

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“Consolidation, investment and tech adoption are reshaping the market – but talent remains the real driver.”

Andrew Murphy
Director

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Looking Ahead to 2026

Looking ahead to 2026, we expect continued strong demand for accountancy and tax professionals at the part-qualified to manager level. However, hiring appetite appears more cautious at Senior Manager to Partner level, with some firms showing hesitation around making senior-level appointments.

Private equity investment looks set to remain high. Many Partners are reporting increased approaches from investors targeting independent firms, suggesting that further consolidation and acquisition-driven growth is likely across the sector.

Despite speculation in recent industry headlines, we are not seeing AI disrupt the profession at the pace previously predicted. Instead, firms continue to adopt automation and technology at a steady rate, driving gradual but meaningful efficiency gains.

While the steep salary inflation seen during 2021–2023 has eased, with fewer professionals now securing 15%–20% pay rises when moving roles, Scottish accountancy remains busy, resilient, and full of opportunity. Compared to many other sectors, it continues to offer a strong landscape for career progression and development.

About Ceres

Ceres specialises in accountancy practice recruitment and executive search, as well as helping accountants transition into roles across industry and financial services.

With over 30 years' combined experience in recruitment and executive search across accountancy, finance, and fintech, we bring deep market insight, a calm and consultative approach, and a genuine commitment to doing the right thing for both clients and candidates.

Whether you're hiring or exploring your next move, we're here to support you with clarity, trust, and experience that's increasingly hard to find.

Contact

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