

WHAT NEXT?

THE QUESTION EVERY TOP 200 FIRM IS ASKING

Transitioning from the Top 200
into a bigger, more scalable, and
resilient firm of the future

(For Accounting Firms)

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INTRODUCTION

The accounting landscape across the UK & Ireland is undergoing accelerated change. Increased regulatory complexity, rising client expectations, consolidation across mid-tier firms, and advancements in automation are reshaping what future-ready accountancy practices look like.

For Top 200 firms, this shift presents a unique opportunity.

You already have the brand equity, the client footprint, and the multi-office delivery structure that many smaller firms spend years trying to achieve. With the right operating model, the right utilisation of talent, and the right adoption of technology, a transition into the Top 100 is not only possible but strategically attainable.

This guide outlines how Top 200 firms can strengthen their operational backbone using **Talent, Technology, and Transformation**, supported by **Outsourcing 3.0**, to accelerate their growth trajectory and position themselves for Top 100 success.

THE OPPORTUNITY FOR TOP 200 FIRMS

Top 200 firms sit at a pivotal point in their growth curve. They have the foundations, the scale, and the market presence to break into the next league, but only if they redesign how their firm operates.

The real opportunity ahead of them is not about surviving industry pressures; it's about capitalising on the growth potential unique to firms of their size.

What's genuinely possible for a Top 200 firm today:



Break into the Top 100 by adding £5m–£10m in revenue without matching headcount growth.



Scale high-value service lines such as advisory, complex tax, and financial outsourcing.



Strengthen the mid-tier layer to deliver more complex, higher-fee work at scale.



Lift margins by 5–10% through better leverage, automation, and offshore delivery.



Free up partner time by reducing day-to-day delivery involvement and shifting focus to growth and strategy.



Achieve a future-ready operating model with standardised processes and real-time visibility.



Win larger, more profitable engagements with year-round capacity and faster turnaround.



Build a stronger succession pipeline and reduce partner burnout.

In simple terms:

Top 200 firms have the opportunity **to jump** a league to become bigger, more profitable, more resilient, and more scalable without expanding headcount in the same proportion as revenue.



2.1 What differentiates Top 100 from Top 200

Analysis of high-performing firms reveals four primary differentiators:



Higher Leverage Ratios

Partners and managers spend more time on review, advisory, and client strategy, and less on execution.



Standardised Workflows Across Offices

Minimal variation in how compliance work is produced and reviewed.



Integrated Technology Stack

Widespread automation, consistent use of workflow tools, and digital client portals.



Hybrid Delivery Models

Use of offshore teams not as “outsourcing,” but as a permanent extension of the firm’s core operating model.

These elements are entirely replicable with the right framework.

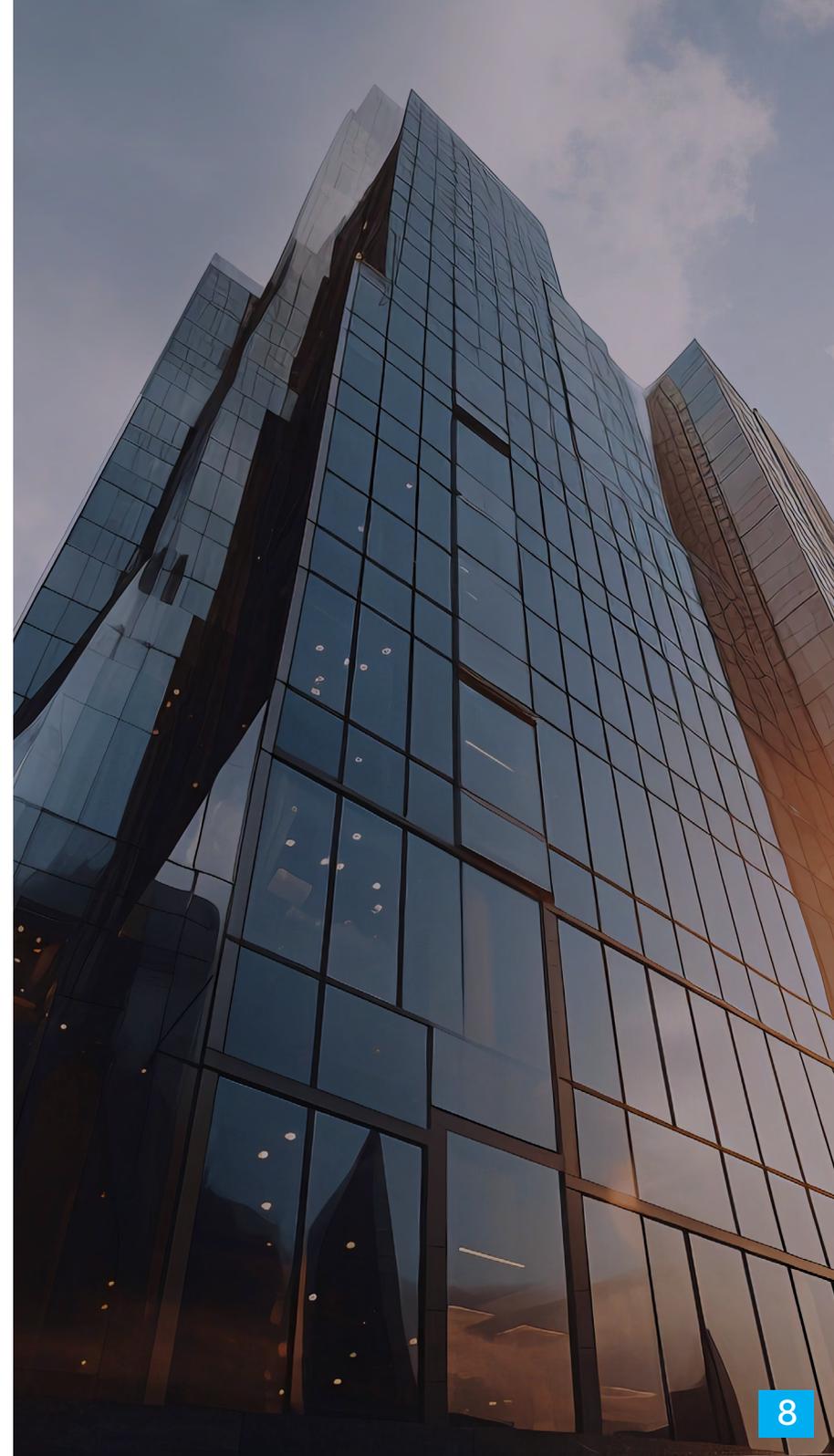
SECTION **03**

THE TALENT ENGINE: STRUCTURING FOR LEVERAGE

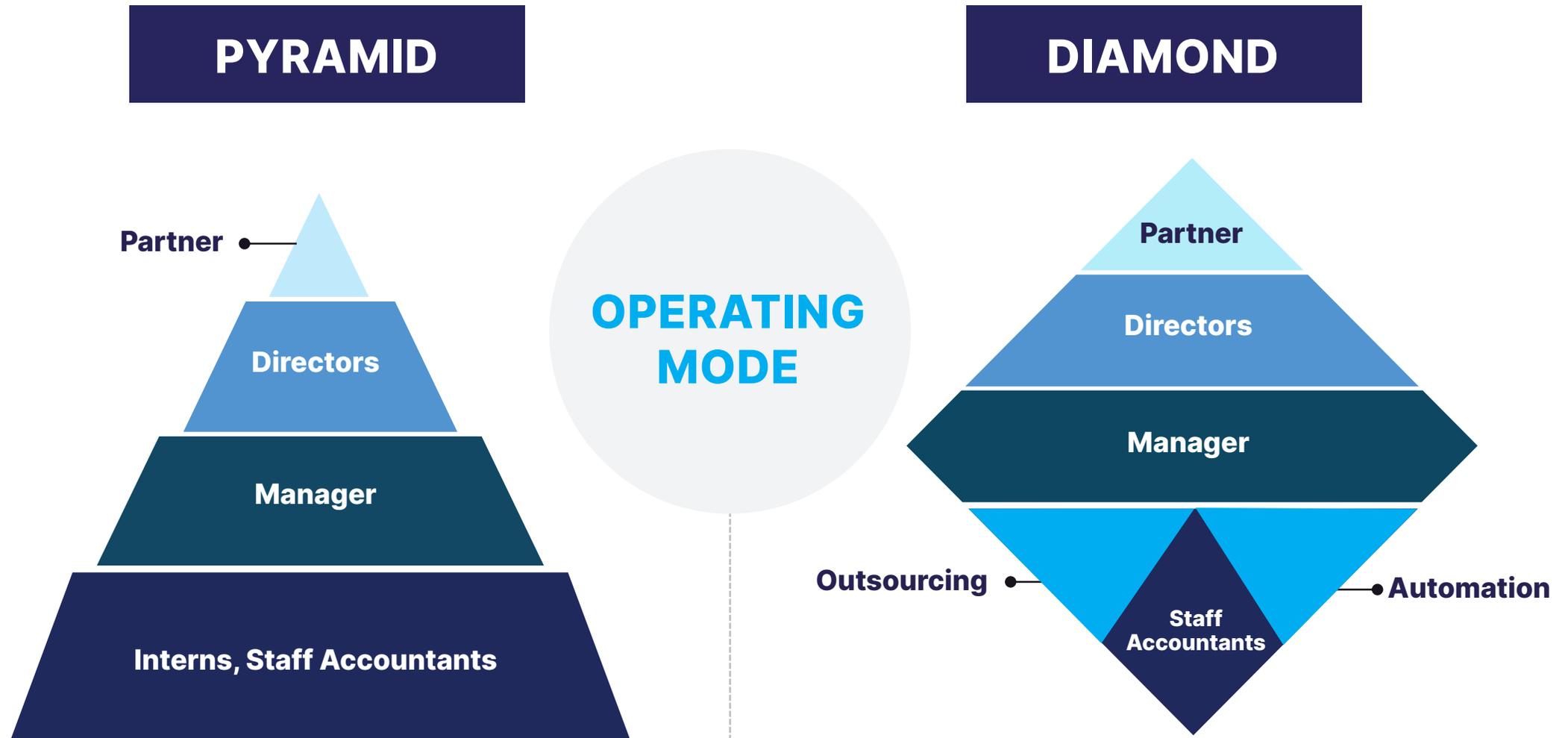
For years, firms have operated with the traditional leverage pyramid: many juniors at the base, fewer managers in the middle, and a small partner group at the top. It worked when junior talent was easy to hire, workflows were simpler, and fee pressure was lighter.

- ▶ Today, that model strains under real pressures:
- ▶ Junior talent is harder and costlier to hire
- ▶ Work now requires deeper specialisation
- ▶ Clients expect faster, year-round delivery
- ▶ Margins depend on smarter use of senior time

For Top 200 firms aiming for the Top 100, scaling isn't about hiring more juniors. It's about moving to a diamond-shaped operating model that delivers real leverage.



The Evolution from Traditional Pyramid to Diamond Model



3.1 From Pyramid to Diamond: What Changes?

The above diagram illustrates the transition clearly:

Traditional Pyramid (Old Model)

- ▶ Heavy dependency on interns and staff accountants
- ▶ Managers carrying large review loads
- ▶ Directors and partners pulled into delivery due to capacity gaps
- ▶ Growth tied directly to hiring more junior, which is no longer sustainable

Diamond Model (Powered by Outsourcing 3.0)

- ▶ A solid mid-layer of experienced managers and directors
- ▶ Partners spending a higher percentage of time on growth, strategy, and high-value advisory
- ▶ The “base” of the pyramid replaced with:
 - ▶ **Outsourcing teams** (for recurring, process-driven work that requires consistency and scale)
 - ▶ **Smart automation** (to remove repetitive tasks and streamline workflows)

Instead of hiring more interns every year, the modern firm strengthens their middle layer and surrounds it with reliable external capacity and technology.

3.2 Why Top 200 Firms Benefit the Most from the Diamond Model

Top 200 firms already have:



A respected brand



Strong technical talent



Established service lines



Multi-office footprints



A leadership team ready for operational sophistication

What they need now is leverage, and the diamond model provides exactly that.

With a more experienced mid-tier and a robust delivery engine underneath, partners can move away from the bottleneck cycle and build the scalable, stable structure required for the Top 100.

TECHNOLOGY: BUILDING A DIGITALLY-INTEGRATED DELIVERY SYSTEM

Technology is no longer a differentiator; it is an enabler of scalability and consistency.

4.1 Key Technology Pillars for Top 200 Firms



Workflow and practice management systems



Automated data collection tools



Cloud accounting platforms



Client collaboration portals



Audit and assurance software



AI-driven reconciliation & review tools

4.2 The Tech Utilisation Gap

94% of Top 200 firms own the right tools, but utilisation varies widely across teams and offices. The objective of a Top 100-ready firm is to:

- ▶ Harmonise tools across locations
- ▶ Standardise data flows
- ▶ Use automation for repeatable processes
- ▶ Integrate offshore teams into the same systems



4.3 Technology + Offshore = High Throughput Engine

When offshore teams operate within the same systems, the result is:



Faster turnaround



Better visibility



Standardised output



Less rework



Accurate capacity forecasting

This forms the basis of a scalable service delivery backbone.

TRANSFORMATION: DESIGNING THE TOP 100 OPERATING MODEL

Transformation is the consolidation of Talent and Tech into a unified operating system.

5.1 Characteristics of a Top 100-Ready Model



Clear separation between advisory and execution



Cross-office consistency



Standardised workpapers and delivery templates



Centralised review functions

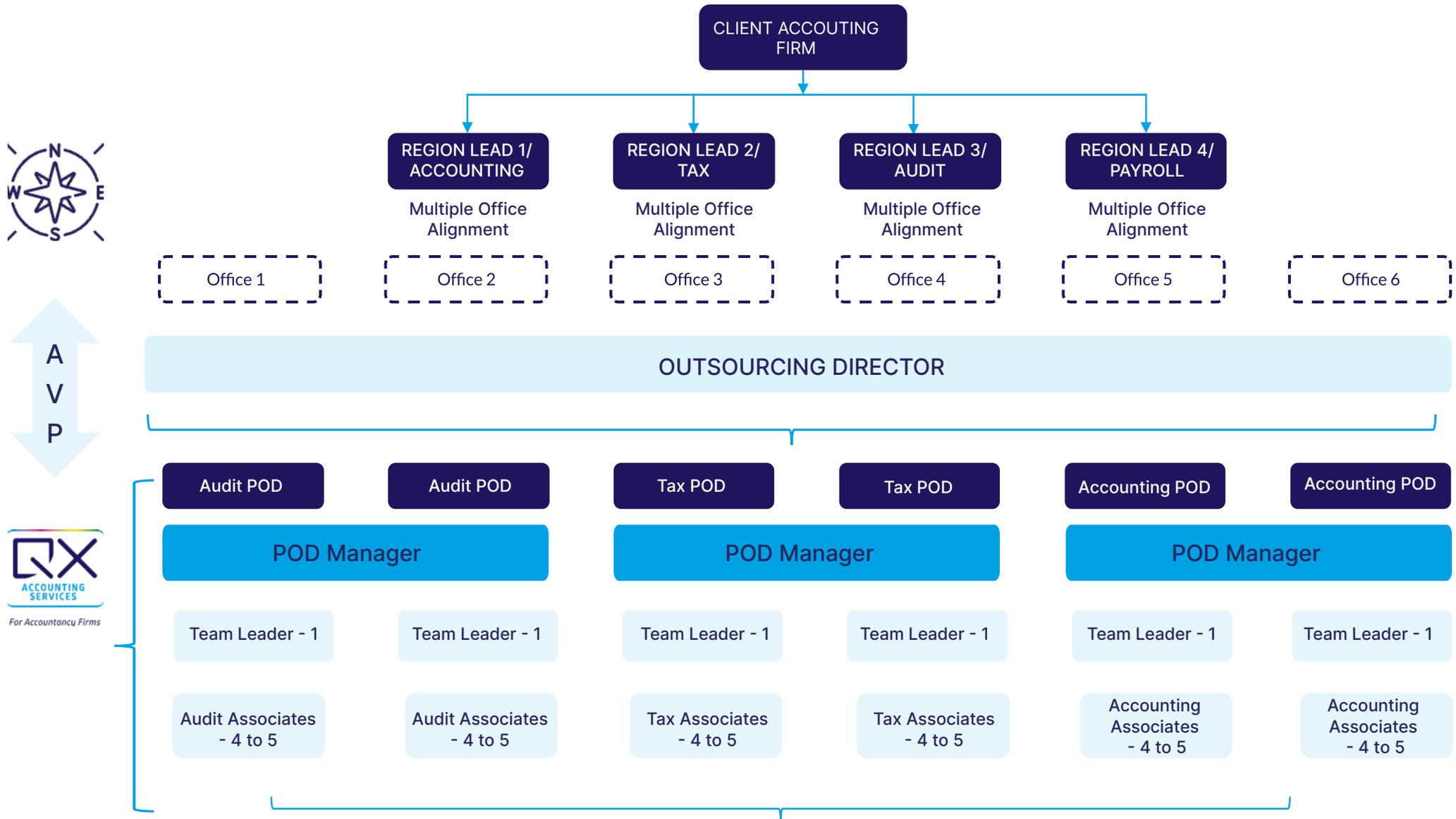


Defined SLAs and quality checkpoints



Real-time reporting on utilisation, productivity, and turnaround

5.2 Sample Operating Model Architecture



12-MONTH TRANSFORMATION ROADMAP

Top 200 firms can achieve measurable progress within one year.

Quarter 1: Assessment & Alignment

- ▶ Capacity and utilisation study
- ▶ Workflow mapping
- ▶ Tech stack review
- ▶ Identify offshore integration opportunities

Quarter 2: Capacity Reset

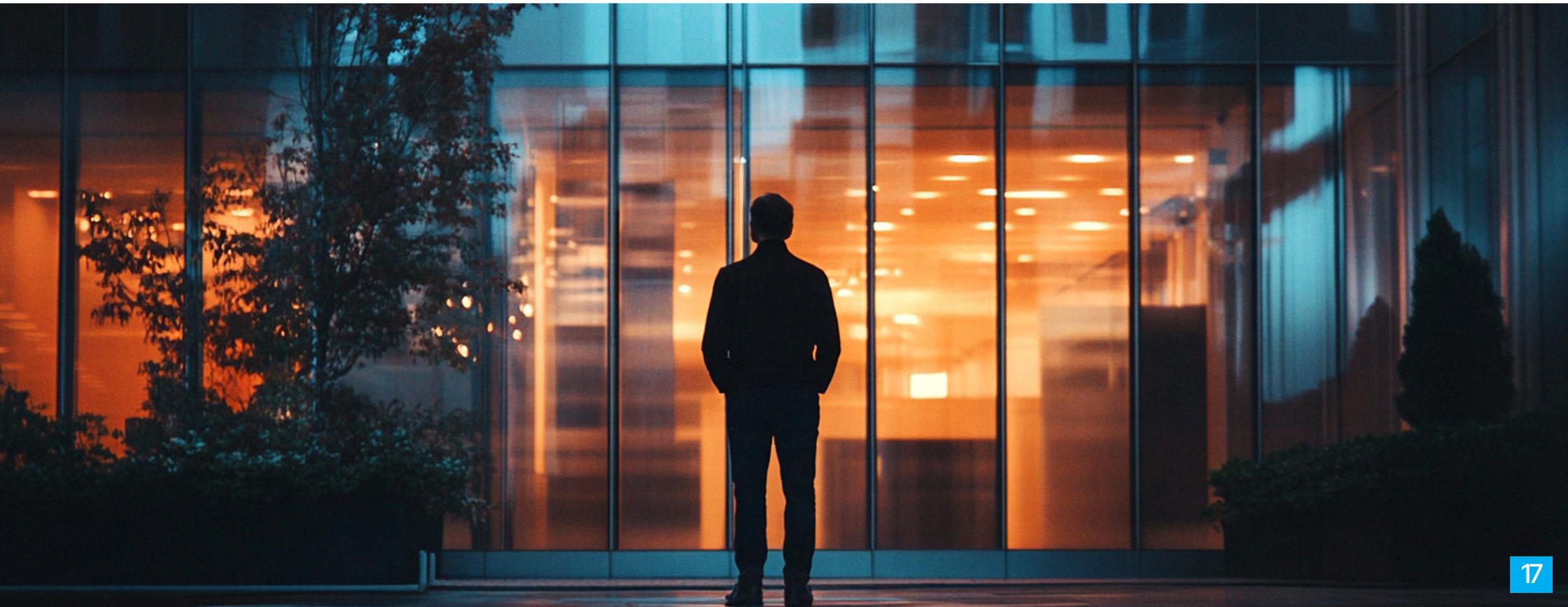
- ▶ Onboard offshore teams
- ▶ Standardise workpapers
- ▶ Set SLAs and quality processes
- ▶ Reallocate onshore time to higher-level work

Quarter 3: Expansion

- ▶ Scale offshore pods
- ▶ Improve turnaround management
- ▶ Begin advisory service expansion
- ▶ Implement cross-office consistency measures

Quarter 4: Optimisation

- ▶ Margin uplift reporting
- ▶ Efficiency dashboards
- ▶ Workforce planning
- ▶ Client satisfaction and retention improvement



SECTION **07**

OPERATING GAINS REALISED BY TOP 200 FIRMS

Top 200 firms who adopt a hybrid delivery model typically achieve:

- ▶ 30-45% improvement in throughput
- ▶ 20-35% reduction in senior workload
- ▶ 2-4 days faster turnaround during peak periods
- ▶ Increased partner time for BD and advisory
- ▶ Better retention due to clearer career paths

These uplift figures reflect what is achievable with Outsourcing 3.0 as a foundation.



WHY OUTSOURCING 3.0 IS THE CATALYST FOR TOP 100 ENTRY

Outsourcing 3.0 enables firms to:

- ▶ Build capacity without increasing onshore headcount
- ▶ Increase leverage ratios
- ▶ Create consistency across offices
- ▶ Improve margins on compliance services
- ▶ Expand advisory capacity
- ▶ Strengthen resilience in the face of talent shortages

With the right offshore partner like QX, the firm benefits from:

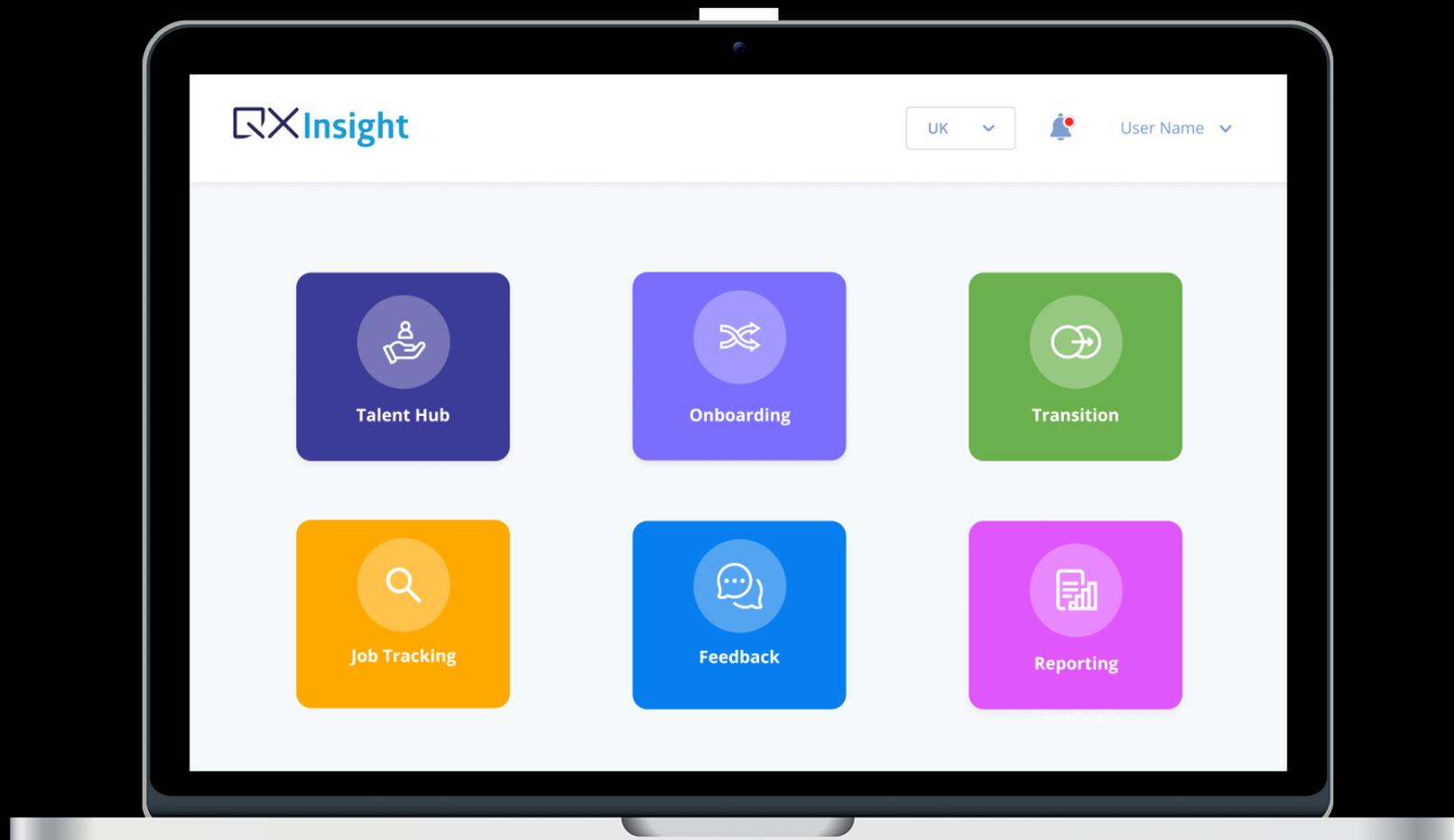
- ▶ Dedicated teams
- ▶ Standardised processes
- ▶ Year-round support
- ▶ Sector-specific expertise (audit, accounts, tax, payroll)
- ▶ Scalable delivery

This model becomes the backbone of your future-ready operating structure.

THE KEY COMPONENTS OF THE OUTSOURCING JOURNEY WITH QX INSIGHT



A comprehensive dashboard empowering management with a unified view of outsourcing operations across all service lines, locations, and partners. Gain realtime insights, track performance, and streamline decision-making – all in one place!



STRATEGIC IMPACT

for Accounting Firms



Accelerated transition with structured onboarding and risk mitigation.



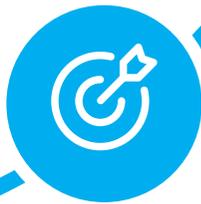
Cost optimisation through efficient workforce management.



Data-driven governance ensuring high visibility and performance control.

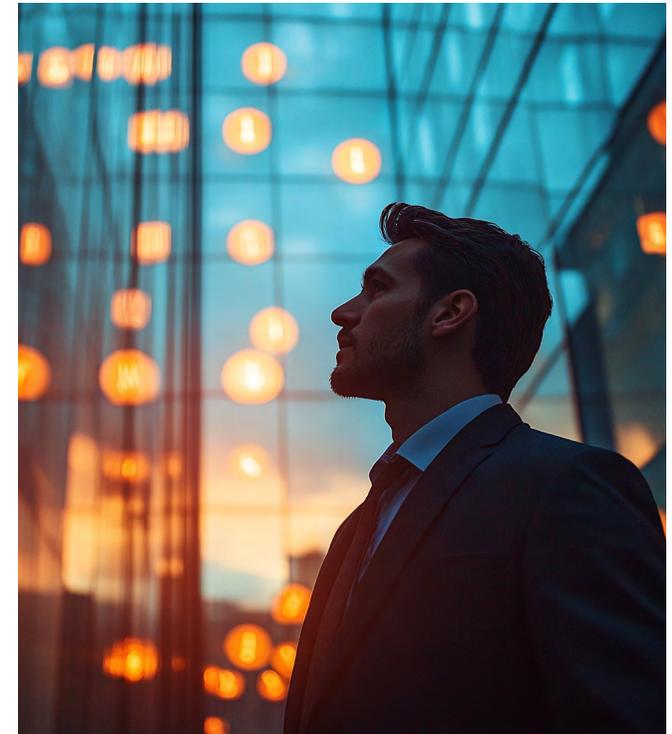


Scalability to support business growth and operational flexibility.



Assurance of service excellence through well-defined performance metrics.

At QX Accounting Services, we go beyond traditional outsourcing by implementing a data-centric, governance-led, and performance-driven model. Our structured approach enables accounting firms to unlock efficiency, scalability, and resilience in a competitive market environment.



WHAT SETS QX APART



UK-based leadership and client relationship team



Automation and software capabilities



Readily available UK Tax, CAS & Audit experts with UK time-zone alignment



Flexibility to provide shared services, BOTT, or GCC delivery models

CONSISTENT COMPLIANCE TO INTERNATIONAL STANDARDS



Quality & Customer Satisfaction Assurance operating structure.



Information Security Framework



Data privacy & Personal Data Processing Assurance



Cyber Security Assurance



Confidentiality, Security, Privacy and Service Assurance

ROBUST OPERATING MODEL



Consistent Quality



Onboarding & Review



Governance & Reporting

TECHNOLOGY & AUTOMATION PARTNER



Idea Management Office (IMO)



Power BI Dashboards



Tools-as-a-Service



QX Robo1040 (Tax Automation Tool)

ONSHORE SOLUTIONS



Onshore Professionals



Excellent Communication



Time & Geographic Alignment

STRATEGIC TALENT ADVANTAGE

A purpose-built workforce that combines depth, agility, and tech-readiness to drive client outcomes.

ACCOUNTING FIRM-ALIGNED → ROI-DRIVEN

CONCLUSION

The transition from Top 200 to Top 100 is not driven by size alone. It is driven by operating excellence. Firms that maximise their talent, adopt integrated technology, and implement a scalable hybrid delivery model will lead the next phase of growth.

With Outsourcing 3.0, Top 200 firms have the opportunity to unlock previously inaccessible levels of throughput, efficiency, and advisory capacity.

You already have the foundation.
You already have the brand.
Now you have the operating model to accelerate.

**The Pathway Is Clear.
The Next Top 100 Firm Is Yours To Build.**



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