

# Professional accountants at the heart of sustainable organisations

Our global research examined the drivers of change shaping sustainable organisations and the future of the accountancy profession as we look ahead, as well as identifying the capabilities that will be most needed by professional accountants as sustainable business and finance professionals in the decade ahead.

## Report overview:

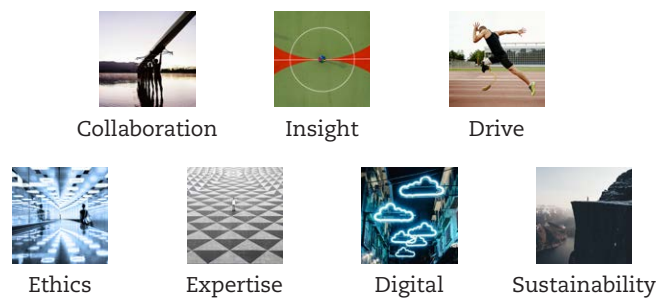
### Part 1: Drivers of change

Trends that are impacting the sustainable organisation of the future and the role of sustainable business and finance professionals:

1. **Economy**
2. **Environment**
3. **Society**
4. **Technology**
5. **Workforce**

### Part 2: Core capabilities

The must have skills needed in all future roles:



### Part 3: Future career opportunities

The contribution sustainable business and finance professionals will make to sustainable organisations of the future:

CAREER ZONE 1:

TRANSFORMATION DRIVERS

CAREER ZONE 3:

ASSURANCE PROVIDERS

CAREER ZONE 2:

ENTERPRISE ANALYSTS

CAREER ZONE 4:

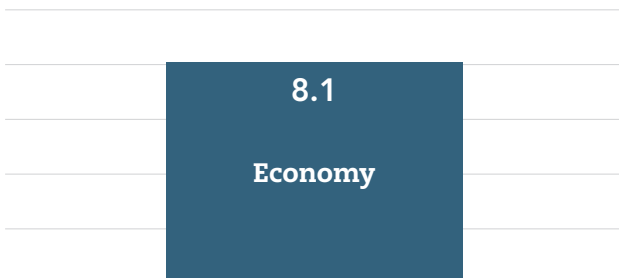
STAKEHOLDER REPORTERS



## What do ACCA members see as some of the key drivers of change impacting the future?

To what extent do you believe global economy challenges post Covid-19 will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years

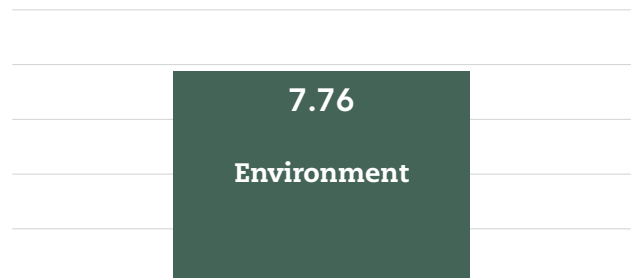


Global economic challenge post COVID-19

(Scale of 1–10 where 1 = no impact, 10 = very significant impact)

To what extent do you believe wider company disclosures on non-financials will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years



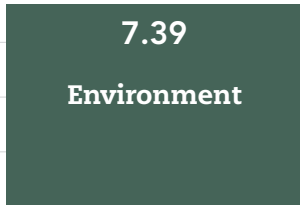
Wider company reporting disclosures on non-financial issues

(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

# What do ACCA members see as some of the key drivers of change impacting the future?

To what extent do you believe growing stakeholder interest in the climate agenda will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years

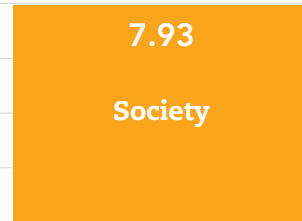


Growing stakeholder interest in the climate agenda

(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

To what extent do you believe the emergence of new business models will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years

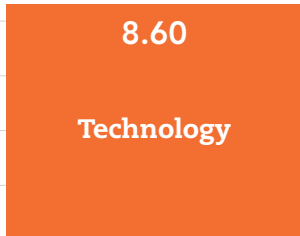


Emergence of new business models

(Scale of 1–10 where 1 = no impact, 10 = very significant impact)

To what extent do you believe growth of data and new analytics methodologies will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years



Growth of data and new analytics methodologies

(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

To what extent do you believe growth of intelligent automation / machine learning will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years



Intelligent (AI / machine learning) accounting technologies

(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

To what extent do you believe the workforce needing to acquire new skills will impact the future role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years



Workforce needing to acquire new skills

(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

To what extent do you believe more remote working and flexible working practices will impact the role of sustainable business and finance professionals?

Responses to ACCA member survey, impacts over the next five to ten years



More remote working and flexible working practices (work / life balance)

(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

# What are the new core capabilities needed by the sustainable business and finance professional?

## Expertise

### Key competencies identified:

- Corporate and business reporting
- Taxation
- Risk management
- Advisory and consultancy
- Audit and assurance
- Performance management
- Financial management

## Insight

### Key competencies identified:

- Critical thinking
- Planning and project management
- Innovation
- Business acumen
- Governance and control



## Collaboration

### Key competencies identified:

- Engagement
- Communication
- Inclusion
- Influence
- Stakeholder focus

## Drive

### Key competencies identified:

- Lifelong learning
- Determination
- Change orientation
- Authenticity
- Leadership