

career paths reimagined.

The changing world of work – a summary.

Introduction

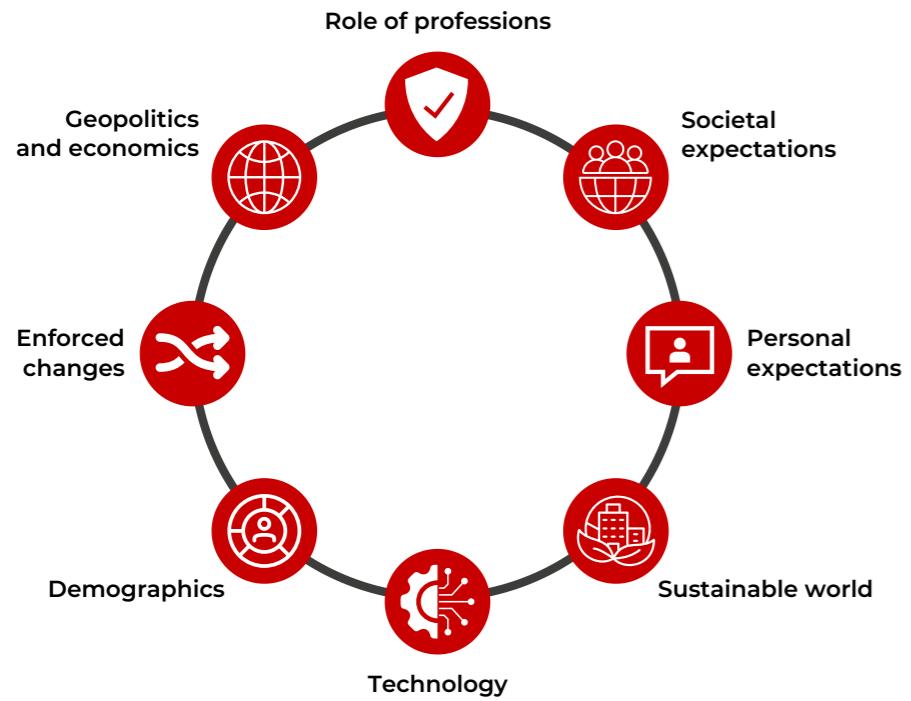
The working world is evolving. Accountancy and finance professionals are not immune to these changes. Appreciating the impact of technological, demographical and societal trends enables us to maximise our career potential.

Three key messages:

- **Future career paths are less linear**, more flexible and personalised in nature, shorter-term in focus, and more adaptive to circumstance and opportunity.
- In a rapidly changing world of work – where the core principles of how and why we work evolves at pace – **continually developing the right skills is essential** to navigating a flexible workplace.
- While career paths may be less certain than in the past – **the opportunities to grow and thrive have never been greater** for those prepared to embrace change.

Drivers of change

There are eight key drivers that are reshaping careers in professions:



- **Role of professions:** Changing from guardians of knowledge to interpreters and trusted advisors.
- **Societal expectations:** Evolving views on the role and value of work.
- **Personal expectations:** Increased emphasis on the motivators for work – such as work-life balance, purpose and flexibility.
- **Sustainable world:** Climate change and other sustainability factors impacting where, when and how we might work, as well as imperatives creating new roles and responsibilities.
- **Technology:** Emerging technologies, automation, and data analytics dominate future work and how the human augments the machine, including artificial intelligence (AI).
- **Demographics:** Longer working lives and multi-generational workplaces.
- **Enforced changes:** Potential of increasing compliance and the need for greater ethical oversight.
- **Geopolitics and economics:** Slower growth and global fragmentation challenging personal prosperity.

Our survey of approximately 2,600 ACCA members, affiliates and future members together with 145 approved employers, highlighted that **they perceived technology as the most significant driver**. However, there were [distinct regional variations](#) in the extent of this.



Other survey insights

Whilst **54%** of survey respondents felt optimistic about their future careers, there were marked regional variations between the **20%** who felt optimistic in China, and the **70%** of respondents in Africa.

Overall, **48%** of respondents felt neutral about their preparedness for change.

Career path evolution

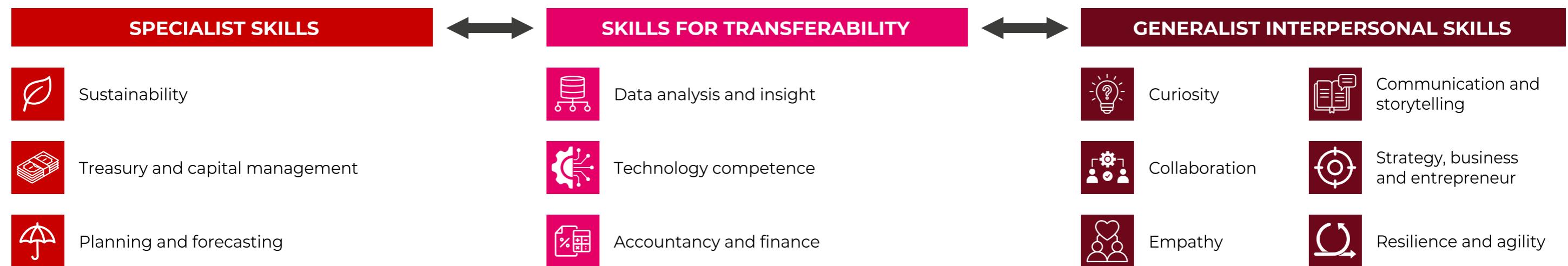
Traditional linear progression is giving way to **fluid, non-linear trajectories** shaped by skills rather than titles. Organisational structures are shifting from pyramids to **diamond-shaped models** – emphasising mid-level specialists and agile teams. This transformation demands adaptability, curiosity and proactive career management. There are 10 critical skill domains for future successful careers:

- **Technical:** Deep expertise in accounting fundamentals
- **Data:** Governance, integrity, and programming
- **Insight:** Analytical thinking, visualisation and interpretation
- **Strategy:** Planning and economic modelling in low-growth environments
- **Ethics:** Applying ethical judgment to complex dilemmas
- **Risk:** Navigating regulatory and geopolitical uncertainty
- **Technology:** Competence in emerging applications and AI integration
- **Storytelling:** Communicating insights effectively
- **Curiosity:** Questioning assumptions and driving innovation
- **Business acumen:** Understanding evolving models and capital markets.

Respondents reinforced these priorities – with AI and advanced technology (**67%**), analytical thinking (**45%**), critical thinking (**39%**), and resilience (**37%**) topping the list of essential future skills.

Progression in the career paths of the future will focus on optimising these skills to support flexibility and movement between roles. This is underpinned by utilising a core set of **generalist interpersonal skills**, onto which technical skills can be added to help the **ease of transition** into and between specialist roles within a diamond-shaped organisational structure.

ACCA's [Career Navigator](#) provides a valuable source of reference of competencies across a range of roles, which can be used to benchmark your current and future needs.



Changing motivators for why we work

Work-life balance is evolving into **work-life blend** – merging personal and professional boundaries. Flexible and hybrid work models that are supported by technology will dominate. Remuneration will shift from time-based to **value-based** – rewarding outcomes rather than hours worked.

Survey respondents' perception of the importance of the motivators for the next decade include:

- improved work-life balance (**62%**)
- skill growth (**57%**)
- career advancement (**56%**)
- real wage growth (**55%**).

Intrinsic factors – such as **purpose**, **autonomy**, and **growth** – are increasingly seen as important motivators, overshadowing purely financial incentives.

Demographic shifts

Life expectancy continues to rise, extending working lives and creating **multi-generational workplaces**. Cognitive health improvements mean older professionals remain productive longer. Planning for **longer careers** – including financial resilience and micro-retirements – is essential. **Migration**, both physical and technology-enabled, will accelerate – offering global opportunities but also creating challenges for organisations around integration and taxation.

Technology and the fifth, and sixth, industrial revolutions

The fifth industrial revolution (5IR) emphasises **human-centric collaboration** with AI, robotics, and the Internet of Things (IoT), while the sixth industrial revolution envisions fully integrated, sustainable ecosystems. By 2035 it is likely that:

- AI will be embedded in decision-making and process automation.
- Quantum computing, immersive technologies, and IoT will transform industries.
- Human-machine interfaces (HMIs) will redefine roles – prioritising creativity and interpersonal skills.

AI will augment rather than replace human work as 'society 5.0' develops. However, professionals must guard against automation bias and maintain ethical oversight. New roles will continue to emerge in **data assurance**, **AI governance and assurance**, and **algorithm auditing**.

Sustainability and purpose

Sustainability will become 'business as usual' – driving demand for green skills and **purpose-centric roles**. Accountants will play a pivotal role in reporting, value-based performance management, and guiding organisations through transitions to circular economies. Purpose-driven organisations will integrate sustainability into their core strategies – creating opportunities for professionals who combine financial expertise with ethical and environmental insight.

Organisational culture

Culture will be a decisive factor in talent attraction and retention. Future cultures must embrace inclusivity, flexibility and continuous learning while supporting mental health and wellbeing. Leadership will shift from hierarchical control to **agile, team-based influence** – requiring strong interpersonal and adaptive skills.

Implications for future career paths

- **Adopt a growth mindset:** Embrace learning, unlearning, and relearning.
- **Focus on skills, not positions:** Build a portfolio of technical, data and interpersonal capabilities.
- **Plan for uncertainty:** Develop financial resilience and scenario-based strategies.

Conclusion

The future of work in accountancy and finance is dynamic, uncertain and full of opportunity. Success will depend on adaptability, continuous learning, and the ability to combine technical expertise with human-centric skills. By embracing flexibility and aligning with emerging trends – technology, sustainability, and purpose – professionals can thrive in a world where career paths are reimagined and accountancy is redefined.