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:

- Collaboration
- Insight
- Drive
- Ethics
- Expertise
- Digital
- Sustainability

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
CREATE VALUE: Helping organisations execute the right business decisions to create sustainable value
PROTECT VALUE: Helping organisations establish and execute processes that protect sustainable value
REPORT VALUE: Helping organisations report value externally in meaningful and transparent ways

CAREER ZONE 2: ENTERPRISE ANALYSTS

CAREER ZONE 3: ASSURANCE PROVIDERS

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

8.1
Economy

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

7.76
Environment

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

**7.39**

Environment

Growing stakeholder interest in the climate agenda
(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

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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

**7.93**

Society

Emergence of new business models
(Scale of 1–10 where 1 = no impact, 10 = very significant impact)

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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

**8.60**

Technology

Growth of data and new analytics methodologies
(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

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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

**8.45**

Technology

Intelligent (AI / machine learning) accounting technologies
(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

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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

**8.27**

Workforce

Workforce needing to acquire new skills
(Scale of 1–10 where 1 = no impact and 10 = very significant impact)

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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

**8.15**

Workforce

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?

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<th>Expertise</th>
<th>Ethics</th>
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<td><strong>Sustainability</strong></td>
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<td><strong>Collaboration</strong></td>
<td><strong>Digital</strong></td>
<td><strong>Drive</strong></td>
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**Expertise**
- Corporate and business reporting
- Taxation
- Risk management
- Advisory and consultancy
- Audit and assurance
- Performance management
- Financial management

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

**Collaboration**
- Engagement
- Communication
- Inclusion
- Influence
- Stakeholder focus

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