

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

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

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)

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)

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)

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)

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)

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?

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